

S TATEWIDE **A** CCOUNTING **M** ANAGEMENT **S** YSTEM



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

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January 1, 2020

PROCEDURE

WHOM TO CONTACT IF YOU HAVE QUESTIONS

REVISION NUMBER

20-002

The following individuals should be contacted if you have questions concerning the contents, procedures, forms, etc., discussed in the SAMS Manual.

<u>SECTION</u>	<u>INDIVIDUAL</u>	<u>TELEPHONE NUMBER</u>
01 – Introduction	Matt Ciotti	785-6257
02 – Internal Controls	Matt Ciotti	785-6257
03 – Accounting and Financial Reporting Policies and Procedures	Katie Madonia	782-5198
05 – Terminology	Matt Ciotti	785-6257
07 – Financial Information	Matt Ciotti	785-6257
09 – Funds	Bill English	524-5772
Petty Cash	Sandy Gudausky	782-3426
11 – Expenditure Authority	Karla Grigsby	782-4204
Appropriation/Expenditure Transfers	Bill English	524-5772
Detail Object Corrections	Carla Huffman	557-0620
Reversions	Carla Huffman	557-0620
15 – Obligations	Sally Gosda	785-0009
	Karla Grigsby	782-4204
17 – Pre-Audit & Commercial Vouchering	Heather Kelly	557-3376
	Karla Grigsby	782-4204
19 – Vendor Identification Structure	Heather Kelly	557-3376
	Karla Grigsby	782-4204
20 – Electronic Commerce	Scott Stauder	782-9969
	Kathleen Killion	782-4106

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21-001

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21 – Warrants	Richard Damron Carla Huffman	785-1128 557-0620
23 – Payroll	Katie Rutherford Daniel Sronce	782-4758 785-1231
Contractual Service Vouchers	Katie Rutherford	782-4758
Retirement	Katie Rutherford	782-4758
FICA/Medicare	Daniel Sronce	785-1231
25 – Receipts and Cash Refunds	Carla Huffman	557-0620
26 – Receivables Reporting	Katie Madonia	782-5198
Claims in Favor of the State Procedures	Carla Huffman	557-0620
27 – Agency Reporting	Katie Madonia	782-5198
29 – State Property Reporting	Katie Madonia	782-5198
31 – Bonded Indebtedness	Tim Burch	558-4811
33 – Miscellaneous:		
University Imprest System	Bill English	524-5772
Locally Held Fund Reporting	Katie Madonia	782-5198
Tax Expenditure Reporting	Jennifer Kovats	782-0124
Fee Imposition Reporting	Jennifer Kovats	782-0124
Debt Transparency Act Reporting	Chris Maley	524-4924
IT Milestone Reporting	Stephanie Blair	785-6261
Public Accountability Reporting	Stephanie Blair Tara Burke	785-6261 524-5408

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PROCEDURE	ORGANIZATION OF THE SAMS MANUAL	REVISION NUMBER 02-001

PURPOSE AND SCOPE OF THE MANUAL

The Comptrollers' Statewide Accounting Management System Procedures Manual (SAMS Manual) has been developed to assist State agencies with the operation of the statewide accounting system. Documented in this manual are the fiscal policies, accounting principles, controls, operating procedures and reporting requirements for the Statewide Accounting Management System.

Proper use of this manual will assist management of State agencies by:

indicating the method to be used for the processing of accounting information between State agencies and the Office of the Comptroller,

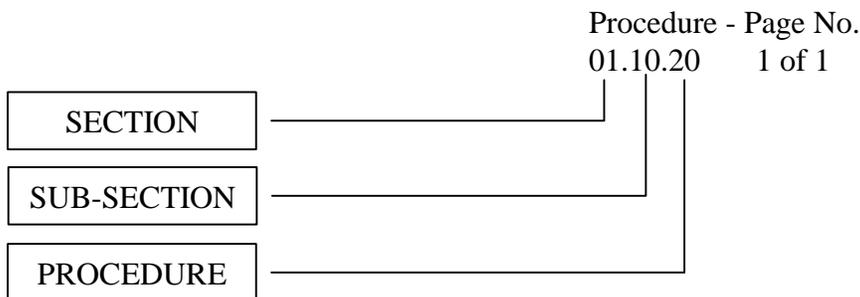
documenting the statewide accounting processing required so that the execution of the procedures is not completely dependent on an individual,

providing a training device and reference material for operating and supervisory personnel, and

providing a source of information to help eliminate uncertainties and confusion caused by verbal communications.

ORGANIZATION OF THE SAMS MANUAL

The SAMS Manual presents to all State agencies a standardized approach to finance and accounting matters within the area of authority of the Comptroller. The standardized approach used to provide SAMS users with access to procedures contained herein was to prepare the manual in the following format:



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1. Section

The section number groups major related material together, such as Accounting Principles, Warrants and Payroll. The sections are numbered sequentially with allowance for expansion, such as 03, 05, 07, etc.

2. Sub-Section

The sub-sections within each section are generally arranged according to the following format and page numbering:

SYSTEM OVERVIEW	10
INPUT DOCUMENT PROCEDURES	20
OUTPUT DOCUMENT PROCEDURES	30
CONTROL PROCEDURES	40
REFERENCE OR SUPPLEMENTAL	50

The System Overview sub-section is devoted to a general description of the system discussed in the section. It includes the information necessary for an individual to acquire a general understanding of the system.

The Input Document Procedures sub-section explains the steps necessary to prepare the input to the system. These procedures include the forms to be used, the coding of accounting transactions, verification of the footings and calculation, the review and approval steps required and the distribution of the source document copies.

The Output Document Procedures sub-section describes each report produced by the system. These procedures describe how to interpret and use the information provided by the accounting system.

The Control Procedures sub-section describes the specific control procedures to be performed by operating personnel. Included in this sub-section are input controls to insure that all data is correctly entered into the system and the output controls to insure that the information printed on the report is complete and accurate.

The Reference or Supplemental sub-section contains reference material or other material which does not conform to the organization or scope of the above sub-sections.

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3. Procedure

All procedures are numbered sequentially with allowance for expansion, such as 10, 20, 30, etc.

The first page number designates the page number of the procedure followed by the total number of pages in the procedure.

Following each procedure are exhibits (if applicable) of the material explained in the procedure. Each exhibit will be designated by a letter such as 01.10.20-A and 02.30.10-B. These exhibits will be arranged sequentially from A to Z.

4. Effective Date

The effective date designates the date on which the procedure becomes effective according to the rules and regulations issued by the Comptroller.

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PROCEDURE	REVISION AND MAINTENANCE OF THE SAMS MANUAL	REVISION NUMBER 12-001

REVISION AND MAINTENANCE OF THE SAMS MANUAL

The SAMS Manual has been designed to facilitate the adding of new procedures and the revising of existing procedures. A master control copy of the procedures will be maintained by the Systems Administration Department of the Comptroller's Office. This Department will be responsible for updating the manual and distributing the new or corrected procedures to the State agencies.

All users of this manual are encouraged to recommend revisions to any part of the manual. Following this procedure is a Change Request Form for recording and submitting suggested changes to the Comptroller's Office. Recommended revisions should be sent to:

Comptroller's SAMS Manual Coordinator
Office of the Comptroller
325 West Adams Street
Springfield, Illinois 62704-1871

REVISION NUMBER

Whenever a procedure is revised, all revised pages will be updated and will include the year and the revision number. The first two digits of the revision number designate the fiscal year of issuance of the revision, and the next three numbers are the revisions made during the fiscal year numbered sequentially, such as:

12-001
12-002

Each new or revised page will have a vertical line in the left margin to identify specific items of change. Examples of the identification are the lines which highlight the above changes. When a completely new procedure is issued to an existing section, the term "new" will be recorded as the revision number.

REVISION CONTROL

Revised SAMS material is issued and distributed as attachments to consecutively numbered Procedure Bulletins. (See Exhibit 01.10.20-B for an example of a Procedure

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Bulletin.) These Bulletins are designed to give instructions for the insertion and removal of pages, to state the purpose of the new or revised material and to specify any regulations or published instructions which are superseded. Upon receipt of each Procedure Bulletin, the recipients should place their initials following the Bulletin number on the "Remove/Insert" pages. The remove/insert pages should then be filed to document the Manual's update. A break in the continuity of "initialed" Bulletins may indicate missing issues. Each manual holder is encouraged to file all new material promptly and to call to the attention of the Comptroller's SAMS Manual Coordinator any matters that require amendment, change or revision.

AGENCY SAMS MANUAL COORDINATOR

Each agency should designate an Agency SAMS Manual Coordinator who is familiar with the agency's operations. The Coordinator's name, address, telephone number, and e-mail address should be sent to the Comptroller's SAMS Manual Coordinator. The agency should notify the Comptroller's SAMS Manual Coordinator in writing of any change in this assignment.

All notices of updates to the SAMS Manual will be sent via e-mail, with a hyperlink to the current SAMS Manual and to the Procedure Bulletin, to the Agency SAMS Manual Coordinator, who will have responsibility for distributing them to all holders of the SAMS Manual within the agency.

Suggested Procedures for the Agency SAMS Manual Coordinator:

- maintain an up-to-date record of the assignment of each complete and subsidiary manual in the agency,
- evaluate all agency requests for additional manuals in accordance with distribution policies,
- periodically determine if all manuals in the agency are kept up-to-date and used sufficiently to warrant continued maintenance, and
- reassign the SAMS Manual as necessary to achieve maximum utilization of manuals assigned to the agency.

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SAMS DISTRIBUTION POLICY

This manual is designed to be a reference bank for State agencies. Accordingly, the manual should be assigned to positions and not to individuals. When an employee leaves a position to which a manual is assigned, the manual should be left for his successor.

The manual has been segmented in a manner which will permit distribution of photostatic copies of certain sections to specialized units within a State agency. For example, the Payroll Section could be furnished to individual payroll clerks of the agency, or the Voucher and Pre-Audit Section could be furnished to individual voucher clerks of the agency.

1. Additional Copies

Requests for additional copies of the SAMS Manual or a particular section of the manual should be channeled through the Agency SAMS Manual Coordinator, who will forward them to the Comptroller's SAMS Manual Coordinator. Considerable time can be saved in receiving additional manuals if all requests contain a reason for the request. Requests for additional manuals should be based on the following general guidelines.

- a. A copy of the SAMS Manual should be readily available to employees whose work is concerned with its content and who make frequent reference to it.
- b. The SAMS Manual is available on the Comptroller's web site.
- c. Whenever possible, the manual should be kept at a central point for reference and use by several employees.
- d. Consider using a subsidiary Section rather than a complete manual.

**STATEWIDE
ACCOUNTING
MANAGEMENT
SYSTEM**

**** PROCEDURE BULLETIN ****

Procedure Bulletin Number ##

Date: _____

Effective Date: _____

SAMS MANUAL

Material Transmitted: _____

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.

REMOVE

INSERT

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PROCEDURE	OVERVIEW OF THE OFFICE OF THE COMPTROLLER	REVISION NUMBER 05-002

OVERVIEW OF THE OFFICE OF THE COMPTROLLER

The Comptroller is the State's Chief Fiscal Control Officer.

The Illinois Constitution of 1970 provided for the establishment of the Office of the Comptroller in 1973 to assume the duties of the former Auditor of Public Accounts, a position abolished by the new Constitution. The Comptroller's Act, defining the duties and responsibilities of the Comptroller's Office, was passed by the General Assembly in 1972. The first Comptroller, George W. Lindberg, was elected and took office in January 1973.

In addition to the former duties of the Auditor of Public Accounts, the Comptroller was assigned the following new responsibilities:

- preparation of meaningful and comprehensive statewide fiscal reports for use by State management personnel and other individuals interested in statewide fiscal activities,
- processing of warrants for income tax refunds and state universities' payrolls to facilitate the capturing of fiscal information and to centralize the warrant preparation function,
- development and issuance of statewide accounting procedures and principles for use by all State agencies to improve the classification and reporting of fiscal information, and
- maintenance of the State's fiscal accounts.

The Office of the Comptroller provides fiscal control over State spending through its voucher approval and warrant writing functions. Each day, warrants totaling millions of dollars are written on funds held by the State Treasurer. It is the Comptroller's responsibility to determine that the claims against the State are valid prior to issuing the applicable warrants.

Statewide fiscal information is primarily captured as a by-product of the Comptroller's vouchering and warrant writing systems. This information is then summarized for management reporting purposes.

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PROCEDURE	DESCRIPTION OF SAMS	REVISION NUMBER 02-001

DESCRIPTION OF SAMS

The Comptroller's Statewide Accounting Management System (SAMS) operates through interaction and cooperation between State agencies and the Comptroller's Office. An important function of the Comptroller's Office is to verify and approve all requests for payments to be made from funds held by the State Treasurer and to prepare financial reports necessary for fiscal management at both the individual agency and statewide levels.

Agencies participate in the operation of SAMS by submitting to the Comptroller such information as:

vouchers, requesting the Comptroller to approve payment to a vendor for goods or services rendered;

payroll information, requesting the Comptroller to prepare payroll checks for an agency;

receipt deposits, requesting the Comptroller to deposit monies with the State Treasurer;

monthly and yearly financial information reports which the Comptroller uses to prepare financial statements for all fund groups;

fund creations, deletions or transfers, requesting the Comptroller to create or delete a Treasurer-held fund or to transfer monies from one fund to another;

reversions, requesting the Comptroller to prohibit spending within an appropriation/expenditure account;

obligations, informing the Comptroller of an agency's intent to make an expenditure; and/or

appropriation transfers, requesting the Comptroller to transfer spending authority from one appropriation to another.

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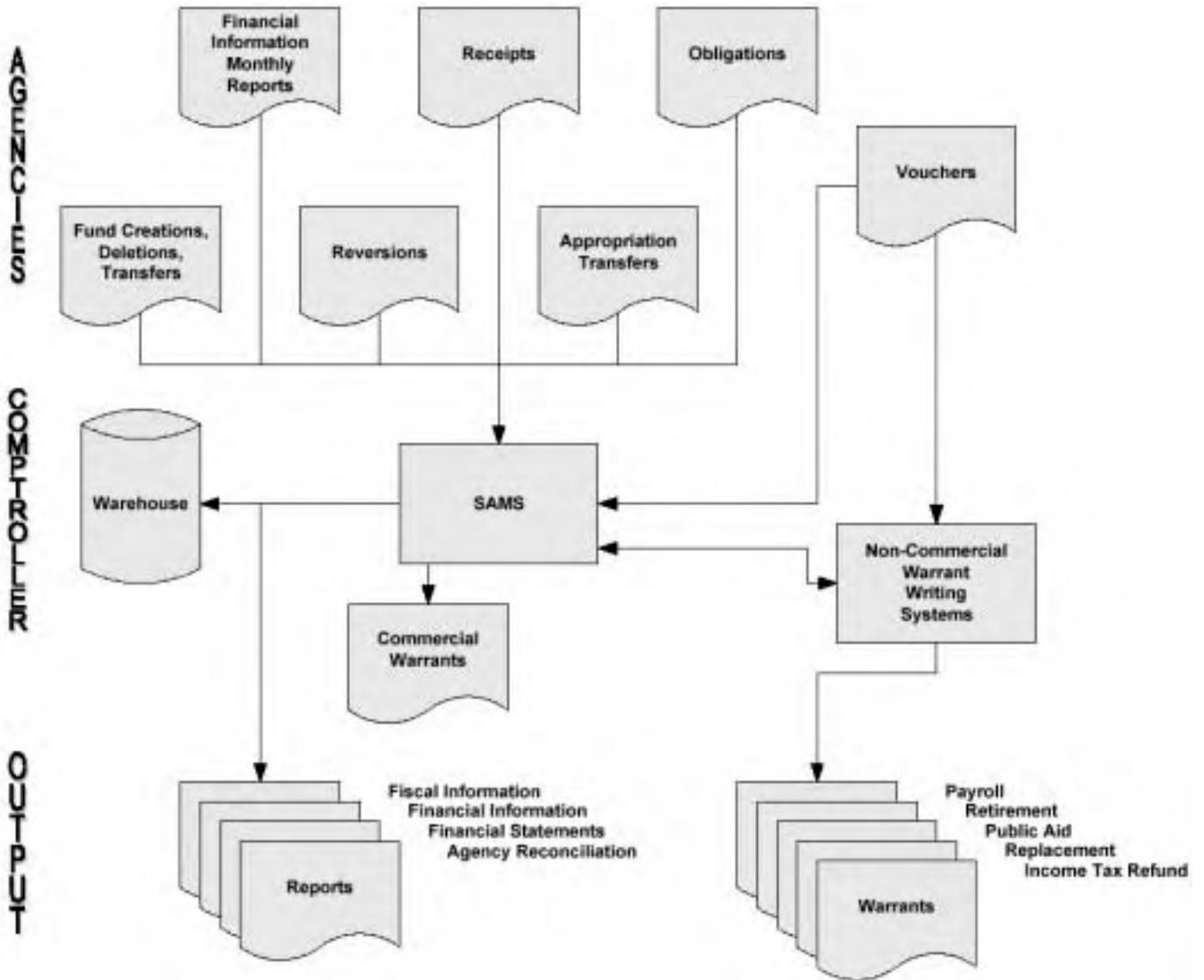
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The Comptroller's Office uses several computer systems which, taken together, allow the Comptroller's Office to maintain the official accounting records of the State of Illinois. At the center of these various systems is SAMS, the Statewide Accounting Management System. SAMS records and tracks the receipts, disbursements, account balances and other transaction information for all Treasury-held funds. In addition, SAMS writes all commercial warrants.

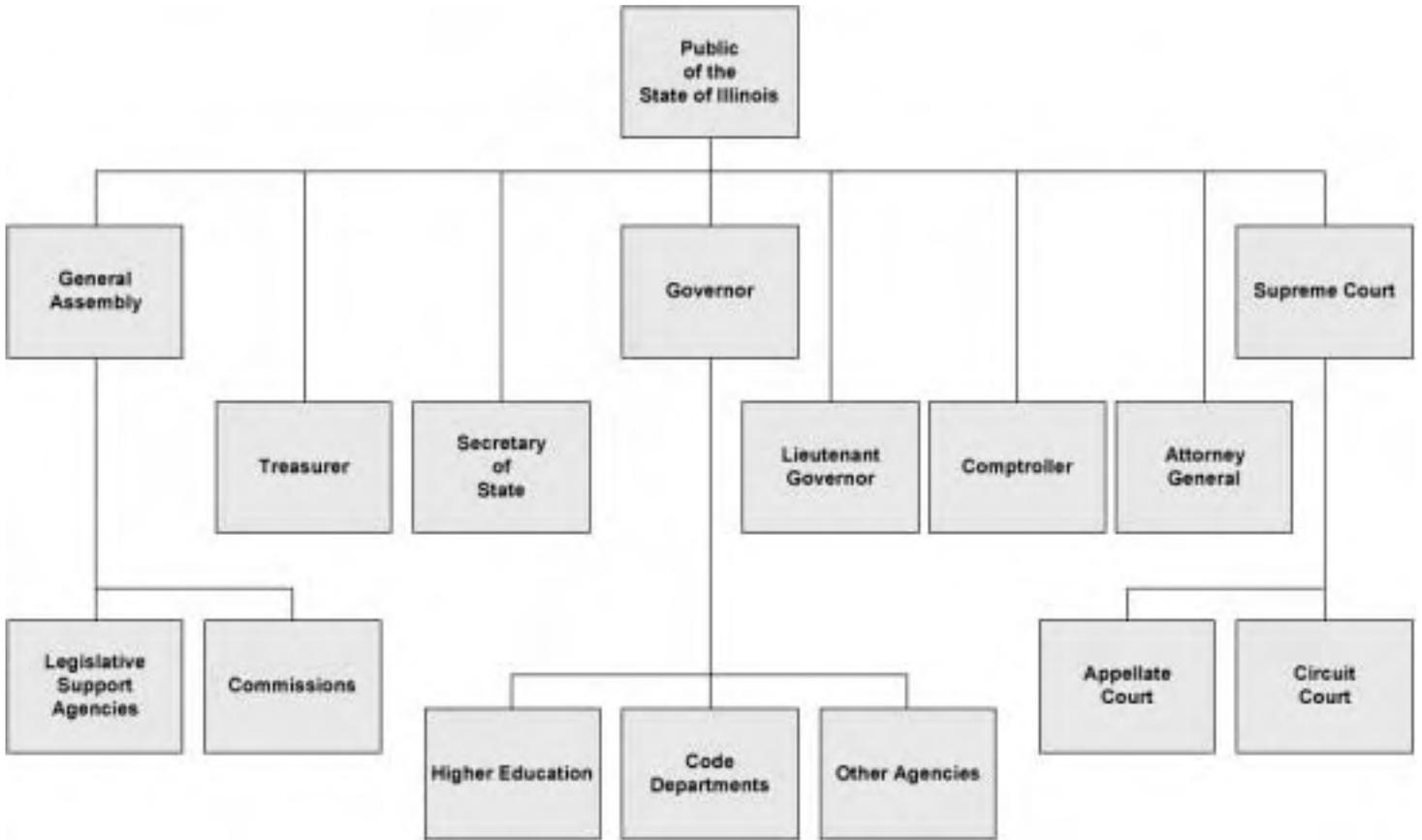
There are also separate warrant-writing systems that interface with SAMS at a summary and detail level while maintaining information that pertains to their functional areas. These interfacing systems are: payroll, retirement, public aid, State income tax refunds and replacement warrants. All warrants are sent to the State Treasurer for approval and signature prior to mailing them. Finally, the Comptroller's Office has developed an electronic funds system to accommodate those payees who desire to be paid electronically.

A diagram illustrating the functions discussed above is presented in Exhibit 01.10.40-A. Exhibit 01.10.40-B presents a simplified table of organization for the State government of Illinois.

DESCRIPTION OF SAMS



STATE OF ILLINOIS ORGANIZATION CHART



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PROCEDURE	USER RESPONSIBILITIES	REVISION NUMBER 02-001

USER RESPONSIBILITIES

The types of responsibilities a person has regarding the Comptroller's Statewide Accounting Management System (SAMS) depend upon the position within an agency and the size of the agency. In the case of larger agencies, the responsibilities may be clearly segregated as to agency head, chief accounting officer, accounting supervisors, accountants, etc. In the case of smaller agencies, such a delegation of responsibilities may not be feasible due to the limited number of persons in the agency.

The following paragraphs briefly describe the responsibilities users of the SAMS system may want to assume. These responsibilities are not intended to be all-inclusive, but are guidelines to follow.

Agency Heads

Agency heads have the overall responsibility to see that the fiscal management programs and procedures prescribed by the Comptroller are carried out. Depending on the size of the agency, the agency head may have a wide range of responsibilities. These could range from being familiar with detail processing procedures to being in a review position where he would evaluate operating results with his management staff.

Agency Accountants

Agency accountants may have the operating responsibility of supervising and training the clerical staff who perform the actual document processing. For effective training and supervision, agency accountants should have a thorough knowledge of the various invoice-voucher, receipt deposit and other forms as well as reference material, such as the charts of accounts. The review and resolution of SAMS-generated agency reconciliation reports may also be the responsibility of the chief accountant of the agency.

Agency Clerical Personnel

Agency clerical personnel usually work under the direct supervision of agency accountants who determine their specific duties and responsibilities in preparing SAMS input documents. Clerical employees will want to be thoroughly knowledgeable in operating procedures necessary for the proper performance of their duties.

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SUB-SECTION REFERENCE

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PROCEDURE STATUTORY REFERENCES

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STATUTORY REFERENCES

Chapter 15, Paragraph 207, Sub-paragraph 7 ([15 ILCS 405/7](#)), of the Illinois Revised Statutes, 1981, requires that:

"In accordance with generally accepted accounting principles applicable to Government the Comptroller shall develop and prescribe for the use of all State agencies a uniform accounting system, applying the encumbrance method of accounting and so designed as to insure compliance with all legal and constitutional requirements including those respecting the receipt and expenditure of and the accountability for public funds...."

It further states:

"...'State agencies' or 'agencies' mean all departments, officers, authorities, public corporations and quasi-public corporations, commissions, boards, institutions, State colleges and universities and all other public agencies created by the State, other than units of local government and school districts. The Comptroller shall keep accounts with respect to each State agency which shall accurately reflect the receiving, expending or contracting for the receipt or expenditure of money or other assets on behalf of the State and shall keep accounts of all amounts which may be paid into or out of the State treasury or held or paid out by the State Treasurer..."

As a result of these two directives, the Statewide Accounting Management System has been developed for use by all State agencies in order to provide meaningful financial information .

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| [Supplement - Internal Control Review Checklist](#) (Available only upon request)

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SUB-SECTION OVERVIEW

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PROCEDURE INTRODUCTION

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14-002

INTRODUCTION

This section provides the reader with background on the internal control evaluation and certification guidelines process. It defines the purpose and scope, and provides a background of the Fiscal Control and Internal Auditing Act legislation.

The Fiscal Control and Internal Auditing Act (the "Act" or "FCIAA") was enacted in 1989 and revised in 2010. This Act serves to repeal its predecessor Internal Auditing Act, and provides a framework for improving the systems of internal fiscal and administrative control within State government.

FCIAA contains three articles. Articles 1 and 2 establish the requirement for internal auditing, the qualifications for the Chief Internal Auditor's position, the internal auditing program requirements and establish an Internal Audit Advisory Board.

Article 3 addresses "fiscal control" and establishes internal control guidelines and certification requirements. Specifically, Article 3 sets into law the current responsibility of state agencies to establish a system of internal fiscal and administrative controls. The FCIAA guidelines, which are to be established by the Comptroller in consultation with the Department of Central Management Services and approved by the Legislative Audit Commission, require the chief executive officers of all State agencies to certify annually, by May 1, to the Auditor General whether or not the systems of internal fiscal and administrative control fully comply with the FCIAA. The Illinois Supreme Court is permitted to establish its own procedures for annually assessing the adequacy of internal controls for state-funded activities of the judicial branch.

The Office of the Comptroller was required by this Act to establish guidelines for: 1) state agencies to evaluate their systems of internal fiscal and administrative controls to determine whether the systems comply with the requirements of the Act, and 2) the certification by chief executive officers as required by the Act. The Act requires that all state agencies establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that:

1. Resources are utilized efficiently, effectively, and in compliance with applicable law;
2. Obligations and costs are in compliance with applicable law;

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NEW

3. Funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation;
4. Revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and
5. Funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist.

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PROCEDURE PURPOSE AND SCOPE

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14-002

PURPOSE AND SCOPE

Fiscal Control and Internal Auditing Act

The Fiscal Control and Internal Auditing Act (FCIAA) requires each Illinois State agency to establish, maintain, and annually evaluate internal control systems sufficient to provide reasonable assurance of accountable government. Agency internal control systems must reasonably assure compliance with applicable law and effective agency management.

FCIAA requires certain designated State agencies to establish full-time internal auditing programs and generally encourages the use of professional internal auditing programs as means of helping assure effective internal control systems.

FCIAA requires agency chief executive officers ("ACEOs") to certify annually to the effectiveness of agency internal control systems and, if applicable, to identify, plan, and schedule needed refinements.

FCIAA also requires the Comptroller, in consultation with the Director of Central Management Services, to establish guidelines for the required annual internal control evaluation and certification. These guidelines are set forth and explained in this section, the following sections and related supplement to Procedure 2.

ACEOs, Internal Control Systems, and Internal Auditing

The Act fixes responsibility for establishing, maintaining, and evaluating agency internal control systems squarely on ACEOs. ACEOs have very challenging jobs. They are expected to meet complex and often conflicting public needs with scarce resources.

ACEOs are expected to be problem solvers, responsive and responsible managers, effective people motivators, and statesmen who effectively balance the needs of their most direct constituents with the needs of the larger community.

ACEOs need effective internal control systems and professional internal auditing both defensively and offensively as means of assuring adherence to sound management principles.

Most ACEOs do not initially have sophisticated internal control systems or internal auditing backgrounds. These guidelines are intended to help ACEOs approach their internal control and internal auditing responsibilities and opportunities more assertively, effectively, and efficiently.

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Internal Controls Defined

Broadly defined, internal controls are all of the means employed by an ACEO in managing his or her agency. That is, internal controls are all of the means used by the ACEO in getting agency personnel to achieve agency objectives.

Effective internal controls assure reasonable adherence to sound management principles. Internal control weaknesses or deficiencies indicate violations of one or more basic management principles.

Any internal control system can always be improved. Identified needs for internal control system refinements should be viewed cooperatively as management opportunities, rather than negatively as indications of past problems.

Professional Internal Auditors Are Internal Control Experts

FCIAA holds ACEOs responsible for establishing, maintaining, and evaluating agency internal control systems. To meet these responsibilities effectively, ACEOs need competent advice. Professional internal auditors with adequate resources are invaluable to an ACEO in this regard.

It takes detailed expertise in management principles and specialized information gathering, processing, and reporting skills to establish and evaluate internal control systems effectively. Professional internal auditors are management science and internal control systems examination and evaluation experts.

Wise ACEOs insist on having at their sides a competent and independent chief internal auditor with adequate financial and policy resources and a commitment to professional ethics and standards.

Distinguishing Internal Auditors From External Auditors

Auditing is an independent examination and evaluation of something performed to provide an objective second opinion. Effective auditing enhances confidence in management and accountability processes. Internal and external auditing have related but distinctly different confidence-enhancing roles.

Internal auditing is management-oriented. Internal auditors are management team members who report to ACEOs and who are responsible for assuring that ACEOs are in a position to make optimally informed decisions.

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External auditing is oversight-oriented. External auditors report to other branches and levels of government and the public in the interest of assuring effective legislative and public oversight of government activities.

Distinguishing Internal Auditors From Line Managers

Agency Chief Executive Officers are fully responsible for establishing, maintaining, and annually evaluating agency internal control systems. Line managers and internal auditors are responsible for helping ACEOs meet these responsibilities.

ACEOs delegate day to day responsibilities for establishing and maintaining effective agency internal control systems to their line managers. Establishing and maintaining internal control systems are line management responsibilities, not internal auditor responsibilities.

Line managers should thoroughly document agency internal control systems in a narrative file. Any changes in programs, applicable law, job descriptions, responsibility assignments, etc., should be recorded in this file on a timely basis.

Internal auditors should be independent of line managers and free of line management responsibilities. In this way, internal auditors can provide ACEOs with objective evaluations of agency internal control systems.

What Type of Annual Internal Control Evaluation is Required?

There is no one "right" way to evaluate internal control systems. Rigid rules and extensive prescriptions of mandatory evaluation procedures are generally **counterproductive of effective evaluations.**

The acceptability of particular approaches to annual internal control evaluations is determined by their results. Effective internal control evaluations enlighten agency chief executive officers and line managers and produce steadily improving internal control systems.

Determination of the appropriate specific form and content of agency annual internal control evaluations is necessarily a matter of professional judgment. However, it should always provide persuasive evidence to support conclusions as to the effectiveness of existing controls and needed refinements.

Agency annual internal control evaluations should be designed to assure that agency internal control systems meet the internal control objectives identified in the Act. They should determine the extent to which agency internal control systems assure adherence to sound general

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management principles, adherence to sound governmental management principles, and compliance with applicable law. In addition, agencies should develop internal control evaluations to determine if sufficient controls are in place to ensure the agency accomplishes its mission and objectives as well as ensures compliance with grant agreements, inter-governmental agreements and other key elements of agency operations.

Do Agency Internal Control Systems Meet the Objectives Identified in the Act?

FCIAA requires the annual evaluation of the extent to which agency internal control systems assure that:

1. Resources are utilized efficiently, effectively, and in compliance with applicable law;
2. Obligations and costs are in compliance with applicable law;
3. Funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation;
4. Revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and
5. Funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist.

Do Agency Internal Control Systems Assure Adherence to Basic Management Principles?

Sound management entails persistence in a refining cycle of planning, controlling, and evaluating activities focusing at all times on both goals and objectives and the means used to achieve them. In management science literature, the term control is used both narrowly to describe the central controlling element of the planning, controlling, and evaluating management cycle and more broadly to describe the entire cycle.

Clear goals and objectives are established, and means reasonably likely to achieve them are planned. The planned means are used to control operations in the attempt to achieve the

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established goals and objectives. Both goals and objectives and means are systematically evaluated and refined on an ongoing basis in light of experience and circumstances.

Annual agency internal control evaluations should determine the extent to which agency internal control systems assure refining persistence in this basic management cycle.

Do Agency Internal Control Systems Assure Adherence to Governmental Management Principles?

Sound governmental management entails the identification and prioritization of public needs, the justification of planned and actual government activities in terms of prioritized public needs, and the establishment of formal funding policies that fairly and candidly determine which present and future taxpayers pay for which government activities.

Annual agency internal control evaluations should determine the extent to which agency internal control systems assure sound government management.

Do Agency Internal Control Systems Assure Compliance With Applicable Law?

In our system of government, the people are sovereign and the responsibilities for planning, controlling, and evaluating government activities are shared by separate branches and levels of government. Government activities are authorized and constrained by laws designed to assure effective legislative and public oversight and accountable government.

Annual agency internal control evaluations should determine the extent to which agency internal control systems assure compliance with applicable law.

Where applicable law is contradictory or otherwise counterproductive of sound management, ACEOs are responsible for informing the public and other branches and levels of government and seeking legislative resolution.

Are Needed Refinements in Agency Internal Control Systems Effectively Communicated?

ACEOs should state on their annual internal control system certifications whether agency internal control systems meet the internal control objectives identified in FCIAA on the date of the certification.

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Where agency internal control systems do not provide reasonable assurance of sound management and compliance with applicable law, the Act requires ACEOs to identify, plan, and schedule needed refinements in their annual internal control certifications.

ACEO annual internal control certifications should be clear and to the point. To the extent possible, they should be stated in a positive tone and in positive terms. For each needed refinement, the ACEO's annual internal control certification should clearly and concisely communicate the condition observed, the criteria used to evaluate the condition, its effect on internal control system effectiveness, and the cause of the condition.

Who Should Perform Annual Agency Internal Control Evaluations?

ACEOs, their line managers, and internal auditors all have roles in annual agency internal control evaluations. ACEOs are fully responsible for assuring effective annual evaluations. Line managers and internal auditors are responsible for helping them meet that responsibility.

Line managers should review findings from prior internal and external audits and determine the extent to which they have been resolved. They should also review needed refinements in agency internal control systems identified in prior annual evaluations and determine the extent to which they have been affected.

Line managers can and should also use appropriately designed internal control checklists and questionnaires to help themselves understand the nature and importance of effective internal controls and to help determine the extent to which needed controls are in place, adequately designed, and effectively applied.

However, since no one can objectively evaluate his or her own performance, there are limits to the effectiveness with which line managers can evaluate agency internal control systems. Competent and independent internal auditors have the technical expertise and objectivity that are required for effective internal control evaluations.

Evaluations in Agencies With Sufficient Internal Auditing Resources

Agencies with professional internal audit units with sufficient resources will generally already be, in effect, performing the annual internal control evaluations required by the Act. In such agencies, internal auditors will already be performing audits of agency internal control systems pursuant to the two-year internal audit cycle contemplated by the Act.

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Reliance on relevant audit work performed in these cycles for purposes of the required annual evaluations is altogether appropriate. The Act's requirement for annual internal control evaluations is not intended to require redundant evaluation work. On the contrary, it is intended to encourage ACEOs to establish and thoughtfully employ professional management-oriented internal auditing programs on an ongoing basis.

Agency chief internal auditors should be responsible for advising ACEOs on the establishment and maintenance of effective internal control systems and for coordinating and overseeing the annual internal control evaluation.

ACEOs and chief internal auditors should work together to assure the availability of sufficient competent audit resources and the development and implementation of a responsive and responsible agency internal audit program.

Evaluations in Other Agencies

Agencies with internal audit units lacking sufficient resources should re-evaluate their approach to internal auditing. Agencies presently lacking professional internal auditing capabilities should investigate opportunities for obtaining them. In the meantime, these agencies should seek internal auditing assistance from the Department of Central Management Services, as provided for in FCIAA.

Agencies without professional internal auditing capabilities must nevertheless perform annual internal control evaluations consistent with these guidelines. The sample evaluation program, procedures, and checklists included in the detailed guidelines document and supplement portions of these guidelines should prove helpful in these instances but are not mandatory and should be used or modified as necessary to be appropriate to the specific operations of the agency.

Guidelines Manual and Related Supplement

The detailed evaluation program, and specific procedures and checklists set forth in the following sections and separate detailed checklist, illustrate just one of many possible approaches to the annual internal control evaluations required by the FCIAA.

There is no intent in these guidelines to suggest that the manual's specific approach is mandatory or optimum. They are intended primarily to assist ACEOs and line managers in agencies lacking sufficient competent internal auditing resources.

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Importance of ACEO Attitudes Toward Internal Controls and Internal Auditing

The most critical step toward effective agency internal control systems is convincing line managers that effective internal controls are in their own, the agency's, and the public's best interests.

ACEOs must lead by example with respect to internal control systems. Sustained effective internal control systems are possible only where ACEOs maintain and demonstrate a positive and insistently supportive attitude toward them and toward internal auditing.

Line managers take their cues from their ACEOs. Where line managers are not convinced that effective internal controls are the top priority of the ACEO, effective internal controls won't be their top priority either.

Continuing Education Essential to Effective Internal Control Systems

Agency chief executive officers are responsible for assuring that their line managers understand the nature, purposes, and importance of effective internal control systems.

To assist agency chief executive officers in meeting this responsibility, the Internal Audit Advisory Board created by the Act should consider developing annual continuing professional education sessions for agency chief executive officers. ACEOs should attend and participate personally, and bring their chief internal auditor and key line managers with them.

These sessions should be designed to inform and enlighten ACEOs regarding their internal control responsibilities and opportunities. They should also be designed to encourage closer professional relationships between agency chief executive officers and chief internal auditors.

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STATUTORY REFERENCE

The statutory authority requiring the Comptroller to establish procedures for State agencies to evaluate their systems of internal fiscal and administrative controls and for certification by State agency chief executive officers is contained in the Fiscal Control and Internal Auditing Act (30 ILCS 10/1001), *et seq.*

AN ACT in relation to the fiscal control and internal auditing of State agencies, repealing the Internal Auditing Act. P.A. 86-936, amendatory veto overridden Oct. 31, 1989, eff. Jan. 1, 1990.

ARTICLE 1. GENERAL PROVISIONS

1001. Short title. This Act may be cited as the Fiscal Control and Internal Auditing Act.

1002. Public policy. It is the policy of this State that the chief executive officer of every State agency is responsible for effectively and efficiently managing the agency and establishing and maintaining an effective system of internal control.

1003. Definitions.

(a) "Designated State agencies" include the offices of the Secretary of State, the State Comptroller, the State Treasurer, and the Attorney General, the State Board of Education, the State colleges and universities, the Illinois Toll Highway Authority, the Illinois Housing Development Authority, the public retirement systems, the Illinois Student Assistance Commission, the Illinois Finance Authority, the Environmental Protection Agency, the Capital Development Board, the Department of Military Affairs, the State Fire Marshal, and each Department of State government created in Article 5, Section 5-15 of the Civil Administrative Code of Illinois.

(b) "State agency" means that term as defined in the Illinois State Auditing Act, as now or hereafter amended,¹ except the judicial branch which shall be covered by subsection (c) of Section 2001 and Section 3004 of this Act.²

(c) "Chief executive officer" includes, respectively, the Secretary of State, the State Comptroller, the State Treasurer, the Attorney General, the State Superintendent of Education, such chief executive officers as are designated by the governing board of each State college and university, the executive director of the Illinois Toll Highway Authority, and the executive

¹ 30 ILCS 5/1-7

² Paragraph 3004 of this chapter.

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director of the Illinois Housing Development Authority, as well as the chief executive officer of each designated other State agency.

ARTICLE 2. INTERNAL AUDITING

2001. Program of internal auditing.

(a) Each designated State agency as defined in Section 1003(a) shall maintain a full-time program of internal auditing. In the event that a designated State agency is merged, abolished, reorganized, or renamed, the successor State agency shall also be a designated State agency.

(a-5) Within 30 days after the effective date of this amendatory Act of the 96th General Assembly, each chief internal auditor transferred under Executive Order 2003-10 to the Department of Central Management Services shall be transferred to the auditor's designated State agency, and if an auditor does not have a designated State agency or has more than one designated State agency, then the chief executive officer of a State agency shall appoint such person as the chief internal auditor of a State agency. A chief internal auditor transferred under this amendatory Act of the 96th General Assembly shall be appointed to a 5-year term beginning on the effective date of this amendatory Act of the 96th General Assembly.

The rights of employees and of the State and its agencies under the Personnel Code and applicable collective bargaining agreements or under any pension retirement or annuity plan shall not be affected by this amendatory Act of the 96th General Assembly.

All books, records, papers, documents, property (real and personal), unexpended appropriations, and pending business pertaining to the functions transferred by this amendatory Act of the 96th General Assembly shall be delivered to the respective State agency pursuant to the direction of the chief executive officer of that State agency.

(b) The chief executive officer of a State agency is not relieved from the responsibility for maintaining an effective internal control system merely because that State agency is not designated and required to have a full-time program of internal auditing under this Act. Agencies which do not have full-time internal audit programs may have internal audits performed by the Department of Central Management Services.

(c) The Supreme Court will establish by its rulemaking authority or by administrative order a full-time program of internal auditing of State-funded activities of the judicial branch, which is consistent with the intent of this Article.

2002. Qualifications of chief internal auditor.

(a) The chief executive officer of each designated State agency shall appoint a chief internal auditor with a bachelor's degree, who is either:

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(1) a certified internal auditor by examination or a certified public accountant and who has at least 4 years of progressively responsible professional auditing experience; or

(2) an auditor with at least 5 years of progressively responsible professional auditing experience.

(b) The chief internal auditor shall report directly to the chief executive officer and shall have direct communications with the chief executive officer and the governing board, if applicable, in the exercise of auditing activities. All chief internal auditors and all full-time members of an internal audit staff shall be free of all operational duties.

(c) The chief internal auditor shall serve a 5-year term beginning on the date of the appointment. A chief internal auditor may be removed only for cause after a hearing before the Executive Ethics Commission concerning the removal. Any chief internal auditor who is appointed to replace a removed chief internal auditor may serve only until the expiration of the term of the removed chief internal auditor. The annual salary of a chief internal auditor cannot be diminished during the term of the chief internal auditor.

2003. Internal auditing program requirements.

(a) The chief executive officer of each designated State agency shall ensure that the internal auditing program includes:

(1) A two-year plan, identifying audits scheduled for the pending fiscal year, approved by the chief executive officer before the beginning of the fiscal year. By September 30 of each year the chief internal auditor shall submit to the chief executive officer a written report detailing how the audit plan for that year was carried out, the significant findings, and the extent to which recommended changes were implemented.

(2) Audits of major systems of internal accounting and administrative control conducted on a periodic basis so that all major systems are reviewed at least once every 2 years. The audits must include testing of:

(A) the obligation, expenditure, receipt, and use of public funds of the State and of funds held in trust to determine whether those activities are in accordance with applicable laws and regulations; and

(B) grants received or made by the designated State agency to determine that the grants are monitored, administered, and accounted for in accordance with applicable laws and regulations.

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(3) Reviews of the design of major new electronic data processing systems and major modifications of those systems before their installation to ensure the systems provide for adequate audit trails and accountability.

(4) Special audits of operations, procedures, programs, electronic data processing systems, and activities as directed by the chief executive officer or by the governing board, if applicable.

(b) Each chief internal auditor shall have, in addition to all other powers or duties authorized by law, required by professional ethics or standards, or assigned consistent with this Act, the powers necessary to carry out the duties required by this Act.

2004. Consultations by internal auditor. Each chief internal auditor may consult with the Auditor General, the Department of Central Management Services, the Commission on Government Forecasting and Accountability, the appropriations committees of the General Assembly, the Governor's Office of Management and Budget, or the Internal Audit Advisory Board on matters affecting the duties or responsibilities of the chief internal auditor under this Act.

2005. Internal Audit Advisory Board.

(a) An 11 member Internal Audit Advisory Board is created.

(b) The composition of the Board shall be as follows:

- (1) the chief internal auditor of the Department of Central Management Services;
- (2) the chief internal auditor of the Office of the State Comptroller;
- (3) the chief internal auditor of the Office of the Secretary of State;
- (4) the chief internal auditor of the Office of the State Treasurer;
- (5) the chief internal auditor of the Office of the Attorney General; and
- (6) 6 chief internal auditors appointed by the Governor.

At least one of the members appointed by the Governor must be an employee of a State college or university or university governing board.

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(c) The initial appointments by the Governor of the 6 chief internal auditors who shall be members of the Board shall be made before the next February 1 after the date this Act takes effect and shall be as follows: 2 appointments for three-year terms, 2 appointments for two-year terms, and 2 appointments for one-year terms. After the initial terms each member appointed by the Governor shall serve a three-year term.

(d) A vacancy shall exist whenever a member ceases to be employed in the position which qualified the member for appointment. Vacancies shall be filled in the same manner as the original appointment. Persons appointed to fill a vacancy shall serve the balance of the unexpired term.

(e) The Board shall select a chairman from its members, who shall serve for a one-year term as chairman. Board members shall receive no additional compensation for their services, but shall be reimbursed by their employing agency for expenses necessarily incurred in the performance of their duties as Board members.

(f) The Board shall be responsible for:

(1) promulgating a uniform set of professional standards and a code of ethics (based on the standards and ethics of the Institute of Internal Auditors, the General Accounting Office, and other professional standards as applicable) to which all State internal auditors must adhere;

(2) serving as a clearinghouse for the correlation of internal audit training needs and training designed to meet those needs; and

(3) coordinating peer review activities among the State's internal audit units.

ARTICLE 3. FISCAL CONTROLS

3001. Internal controls required. All State agencies shall establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that:

(1) resources are utilized efficiently, effectively, and in compliance with applicable law;

(2) obligations and costs are in compliance with applicable law;

(3) funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation;

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(4) revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and

(5) funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist.

3002. Certification guidelines for chief executive officers.

(a) By the next March 1 after the date this Act takes effect, the Comptroller, in consultation with the Director of Central Management Services, shall establish guidelines for:

(1) the evaluation by State agencies of their systems of internal fiscal and administrative controls to determine whether the systems comply with the requirements of Section 3001;³ and

(2) the certification by chief executive officers required by Section 3003.⁴

(b) The guidelines must be approved by the Legislative Audit Commission and may be modified, as needed, with the Commission's approval.

3003. Certification by chief executive officers.

(a) By May 1 of each year, each chief executive officer of all State agencies shall, on the basis of an evaluation conducted in accordance with guidelines established under Section 3002,⁵ prepare and transmit to the Auditor General a certification that:

(1) the systems of internal fiscal and administrative controls of the State agency fully comply with the requirements of this Act; or

(2) the systems of internal fiscal and administrative controls of the State agency do not fully comply with the requirements of this Act.

³ Paragraph 3001 of this chapter.

⁴ Paragraph 3003 of this chapter.

⁵ Paragraph 3002 of this chapter.

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(b) If the systems do not fully comply with the requirements of this Act, the certification shall include a report describing any material weaknesses in the systems of internal fiscal and administrative controls and the plans and schedule for correcting the weaknesses, or a statement of the reasons why the weaknesses cannot be corrected.

3004. The Supreme Court will establish by its rulemaking authority or by administrative order procedures to annually assess the adequacy of internal controls for State-funded activities of the judicial branch, using procedures consistent with the intent of this Article.

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INTERNAL CONTROLS IN GOVERNMENT

INTERNAL CONTROL DEFINED

Internal control is the overall plan of organization and all the coordinate methods a government uses to: safeguard its assets; ensure the reliability of its accounting data; promote efficient operations and ensure compliance with established governmental policies, laws, regulations and contracts.

A system of internal control pertains to more than the functions of accounting and financial reporting in State agencies. It pertains to the operation of each and every function of State government; all Constitutional Officers and State agencies. It pertains to your agency. In these guidelines, the word "agency" refers to any executive branch agency, independent agency, or other establishment of State of Illinois government except the judicial branch. (See the glossary for a complete definition of State "agency".)

Control Systems

Control systems embrace two elements: administrative controls and internal accounting (fiscal) controls. **Administrative controls** are the broad controls on all activities which officials use to accomplish their objectives (e.g., planning, organization, productivity monitoring and improvement, and quality control) economically, efficiently, and effectively. **Fiscal controls** are the controls on authorizing, processing, recording, and reporting transactions. Fiscal controls are part of the administrative controls environment.

Administrative controls are typically designed to encourage adherence to managerial policies and to promote operational efficiency. Fiscal controls deal primarily with safeguarding assets and the accuracy and reliability of financial reports. The two elements of control frequently overlap. For example, procedures designed to assure timely assessment, billing and collection of revenues help to safeguard assets and also promote efficiency. Internal audits or special productivity reports, which test compliance with established fiscal and administrative controls or objectives, are important ingredients of a system of internal control.

Fiscal and administrative controls are most effective when:

1. Key control duties and responsibilities are separated among different employees,

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2. Responsibilities of all personnel are assigned and clearly communicated,
3. There exists checks and balances on clerical activities, with a minimum duplication of effort, and
4. Feedback mechanisms such as special reports, internal audits, etc. are monitored to assure conformance over time.

Perhaps the best way to understand the concept of internal control is to speculate "What can go wrong with my operation?" and "What can I do to prevent it?" Some examples are as follows:

What Can Go Wrong?

- | <u>Problem</u> |
|--|
| 1. Payment for materials or services not received. |
| 2. Vendors complain about late payments of invoices. |

What Can I Do To Prevent It?

- | <u>Prevention</u> |
|---|
| 1. Make certain that invoices are prepared for payment only after there is adequate documentation supporting the ordering and receipt of the materials or services verified by separate individuals. |
| 2. Documentation supporting the ordering and receipt of materials or services should be promptly forwarded to the individual responsible for payment who promptly verifies and processes the invoice for payment. |

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<u>Problem</u>	<u>Prevention</u>
<p>3. Receipts remitted from the public are lost or stolen due to inadequate or improper employee acts.</p>	<p>3. Through an adequate separation of duties among employees: billing of taxes and charges for services are performed promptly and in proper amounts, self-assessed taxpayer and service user accounts are monitored, and exemptions are only provided by those authorized.</p>
<p>4. Payroll checks are issued to individuals who never worked for the agency.</p>	<p>4. Payroll processing should be based upon authorized positive time records. Time records should be verified by supervisors who are in positions to know that services were rendered to the agency.</p>

In summary, internal control is the plan of organization and methods and procedures adopted by management at all levels to insure that:

- Resource use is consistent with laws, regulations and policies,
- Resources are safeguarded against waste, loss, and misuse, and
- Reliable data is obtained, maintained and fairly disclosed in reports for decision makers.

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INTERNAL CONTROL STANDARDS

Internal control provides management with reasonable assurance that 1) financial and other resources are safeguarded from unauthorized use or disposition; 2) transactions are executed in accordance with related authorizations; 3) financial and statistical records and reports are reliable; 4) applicable laws, regulations, policies and contractual/grant provisions are adhered to; and 5) resources are effectively and efficiently managed.

To accomplish these objectives, certain basic standards must be present in any effective system of internal control. The general standards are: reasonable assurance of achieving control objectives, supportive attitude, competent personnel, and control objectives and techniques. Specific standards which are central to the standard of control objectives and techniques involve: documentation; recording of transactions and events; execution of transactions and events; separation of duties; adequacy of supervision; access to and accountability for resources; and, efficient and effective use of resources. An explanation of each basic standard follows:

Reasonable Assurance

Internal control systems shall provide reasonable, but not absolute, assurance that the objectives of the system will be accomplished. This standard recognizes that the cost of internal controls should not exceed the benefits derived. Reasonable assurance means a satisfactory level of confidence given considerations of costs, benefits and risks.

Supportive Attitude

Executives, managers and employers must maintain and demonstrate a positive and supportive attitude toward internal controls at all times. This means that all individuals will be attentive to internal control matters and take steps to promote the effectiveness of the controls.

Competent Personnel

Executives, managers and employees must have high standards of personal and professional integrity and must be competent, by education, training and experience to discharge their responsibilities.

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Control Objectives and Techniques

Internal accounting and administrative control objectives to be identified or developed for each agency's activity must be logical, applicable and reasonably complete. This recognizes the uniqueness of each agency and requires the objectives and techniques be tailored to an agency's operations. Techniques are the mechanisms by which objectives are achieved. They include, but are not limited to such things as specific policies, procedures, plans of organization (including separation of duties), and physical arrangements (such as locks and fire alarms). Techniques must be structured to insure that the control objectives are being achieved. Techniques must be effective and efficient.

Documentation

Written procedures and flowcharts must be prepared to adequately document the internal control systems and processes for authorizing, executing, and recording transactions. Such documentation must be easily accessible for examination.

Recording of Transactions and Events

Transactions must be recorded as executed, and be properly classified. This means that financial transactions and significant program activities and events must be promptly and accurately recorded if they are to be useful to management in controlling operations and making decisions.

This applies to all of the processes associated with the transaction or event, including its initiation and authorization, all aspects while it is in process, and its final classification in all levels of summary records of the State. Proper classification is the organization and format of information or summary records from which reports and statements are prepared.

Execution of Transactions and Events

Agencies must maintain independent evidence that authorizations are issued by persons acting within the scope of their authority and that transactions and events conform with the terms of the authorizations. Management's decisions to exchange, transfer, use or commit resources for specified purposes are covered by this standard. This evidence assures that only valid transactions and other events are entered into. The conditions and terms of authorization should be clearly communicated to managers and employees.

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Separation of Duties

Key duties and responsibilities such as authorizing, processing and recording transactions or events, issuing or receiving assets, making payments and reviewing or auditing transactions should be separated among individuals to minimize the risk of loss. Internal control relies largely on eliminating opportunities to conceal errors or irregularities. No one individual should control all key aspects of a transaction or event. Duties and responsibilities should be assigned systematically to a number of individuals to ensure that effective checks and balances are in place and are routinely practiced. The work of one employee serves to verify that of another and any errors which occur tend to be detected promptly.

Adequacy of Supervision

Qualified and continuous supervision must be provided to achieve internal control objectives. This means that supervisors must review and approve the assigned work of their staffs. They must provide necessary guidance and training to their staffs to minimize errors, waste, and wrongful acts and to achieve specific management policies and directives.

Access to and Accountability for Resources

Access to resources and records must be limited to authorized individuals. Supervisors must assign accountability for the custody and use of resources. Supervisors must periodically reconcile resources to the related records of accountability. The frequency of the comparison shall be based on the vulnerability of the asset.

Efficient and Effective Use of Resources

Resources are to be used as economically as possible. This happens when actual program output is achieved at the lowest reasonable cost. Program managers should develop administrative techniques which measure the efficiency and effectiveness of organizational performance. Periodically, performance data should be compared with realistically established goals, objectives, and statutory mandates.

The remaining sections of these guidelines provide suggestions to assist agencies in evaluating and improving their accounting and administrative control systems and procedures.

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**INTERNAL FISCAL AND ADMINISTRATIVE
CONTROL REVIEW OBJECTIVES**

This section identifies and describes internal fiscal and administrative control objectives associated with the eleven major event/transaction cycles commonly found in Illinois State agencies.

The purpose of this section is to help agency chief executive officers identify the major event/transaction cycles and associated control objectives that need to be considered when performing internal control reviews. The list is neither all-inclusive nor mandatory. Agencies will probably operate transaction/event cycles not included on the list and certainly not operate all cycles included in the list. Also, all internal control objectives listed may not be appropriate for a particular situation.

Accordingly, each agency should use this list as a guide to identify appropriate transaction/event cycles and develop internal control objectives for its programs and administrative functions that are consistent with the overall objectives and requirements of the FCIAA and these guidelines.

In establishing control objectives and control techniques, as well as in performing internal control reviews, agencies should be mindful of the inherent limitations (budget constraints, statutory and regulatory restrictions, staffing limitations, etc.) which hamper effective agency action. The lack of achievement of control objectives due to these systematic limitations or cost-effectiveness considerations cannot and should not be considered deficiencies in internal controls.

Further, Illinois State agency chief executive officers should consult with their Internal Auditor(s) when planning the FCIAA internal control review to obtain appropriate input from internal auditing professionals and ensure adequate consideration of the impact of ongoing work performed by the agency's Internal Auditor(s) on the level of effort required to conduct the FCIAA review.

Every effort should be made to build upon the work performed by internal auditors when conducting the FCIAA internal control review.

MAJOR EVENT/TRANSACTION CYCLES

The major transaction cycles commonly found in Illinois State agencies include the following:

1. Agency Organization and Management
2. Administrative Support Services
3. Budgeting, Accounting and Reporting

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4. Purchasing
5. Expenditure Control
6. Personnel and Payroll
7. Property, Equipment, and Inventories
8. Revenues, Receivables and Cash
9. Petty Cash and Local Funds
10. Grant Administration
11. Electronic Data Processing

Internal control objectives associated with each of these event/transaction cycles are presented below:

1. Agency Organization and Management:

Organization

- (1) Responsibility for the performance of all duties is specifically assigned and appropriately separated along with necessary delegations of authority to sufficient numbers of qualified employees.
- (2) A commitment to the establishment and maintenance of a system of internal control exists.

Audit Follow-up

- (1) Audit resolution and corrective actions pertaining to audit recommendations are made on a timely basis.
- (2) Audits resolved and corrective action on audit recommendations are scheduled in accordance with specific criteria.
- (3) Accurate records of the status of audit reports and recommendations are maintained through the entire process of resolution and corrective action.
- (4) Major disagreements between the audit organization and agency management or contracting officials are resolved on a timely basis.
- (5) Resolution actions are consistent with law, regulations and administrative policy.
- (6) Resolution and correction action on recommendations involving more than one program, agency or level of government are coordinated.

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- (7) Required reports are reliable, accurate and submitted on a timely basis.
- (8) Claims arising from audit disallowances are promptly recorded as receivables and collected.
- (9) Interest and audit-related debt is charged promptly, without regard to whether the disallowance is or will be appealed.

Information Collection

- (1) Information collected is meaningful and useful.
- (2) Information collected is reliable.
- (3) Information is arranged in an orderly fashion.
- (4) Information is maintained on a current basis.

Correspondence Handling

- (1) Correspondence is channeled to the appropriate parties.
- (2) Replies are made promptly, accurately and responsively.

Records Maintenance

- (1) Records are readily available.
- (2) Records are adequately protected.
- (3) Only necessary records are retained.

2. Administrative Support Services:

Administrative Support Services

- (1) Services provided meet the organization's legitimate needs.
- (2) Services are conducted in a manner that promotes economy and efficiency in operations.
- (3) Safeguards exist to prevent unauthorized or wasteful use of such services.

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Security and Safeguarding of Classified Material

- (1) Documents are appropriately classified.
- (2) Appropriate safeguards exist to prevent unauthorized access to classified materials.

3. Budgeting, Accounting and Reporting:

- (1) The authorized budget reflects, to the appropriate degree of accuracy, anticipated revenues and appropriations.
- (2) Approved final budgets are properly entered into the agency's systems.
- (3) Changes made to budgets are properly approved and entered into the appropriate agency system.
- (4) All valid general ledger entries, and only those entries, should be accurately recorded in the general ledger.
- (5) To provide for consistent, reliable and timely accounting and reporting.

4. Purchasing:

- (1) All purchases are authorized within budget limits and made in accordance with applicable laws, regulations and agreements.
- (2) Government has paid lowest prices commensurate with quality, service, delivery and reliability.
- (3) Purchases and acquisitions are received and examined for acceptability.
- (4) Disbursements are valid and properly approved.
- (5) Disbursements are made on a timely basis.
- (6) Disbursements are recorded promptly and accurately to the appropriate account.

5. Expenditure Control:

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Payables, Debt and Other Liabilities

- (1) All payables and other claims against the State are recorded promptly and accurately.
- (2) Pre-audit examinations and certifications of performance are made to ensure validity and clerical accuracy of claims prior to payment.
- (3) Debt and other long-term liabilities are properly authorized, recorded and serviced in accordance with applicable laws and regulations.

Fiduciary and Trust Funds

- (1) Liabilities to others are recorded properly.
- (2) Detailed subsidiary records are maintained and are periodically reconciled to control accounts.
- (3) Funds are handled in accordance with applicable law and regulations.
- (4) Effective control is maintained by responsible officials.
- (5) Benefits and other disbursements are subject to comparable controls over other payments.

Travel Advances and Reimbursements

- (1) Travel reimbursements and advances are provided only for properly authorized travel.
- (2) Amounts paid are in accordance with applicable government travel regulations.
- (3) Reimbursements are timely, properly approved and properly recorded to the appropriate account.
- (4) Advances are liquidated within reasonable time periods.

Other Expenditures

- (1) Expenditures are valid and properly approved.
- (2) Expenditures are recorded promptly and accurately in the appropriate accounts.
- (3) Debt service requirements, refunds, valid claims and other appropriate payments are made timely in full accordance with applicable laws, regulations and agreements.

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6. Personnel and Payroll:

Personnel Policies and Practices

- (1) Personnel ceilings are strictly enforced.
- (2) Recruitment, training, evaluation and termination practices are operating in accordance with applicable laws and regulations and in a manner that promotes economy and efficiency of operations.
- (3) Appropriate standards of conduct are communicated and enforced.
- (4) Employment records are promptly, completely and accurately established with proper safeguards against unauthorized access or the preparation of fictitious records.

Payroll, Pensions and Other Fringe Benefits

- (1) Appropriate authority exists for the appointment, change and termination of all personnel.
- (2) Compensation and benefit payments are in accordance with current statutory or regulatory limitations.
- (3) Payments are made only in return for services rendered.
- (4) Gross and net payroll amounts and payroll deductions are correct.
- (5) Payroll charges, including fringe benefits, are recorded and distributed promptly.
- (6) Timely, accurate and complete subsidiary records are maintained of vacation, sick leave and other balances.
- (7) Overtime pay is used only when necessary.

7. Property, Equipment, and Inventories:

Fixed Assets and Inventories

- (1) Only authorized and needed property is procured.
- (2) Receipts of property are recorded timely and accurately in source documents and accounting records.
- (3) Detailed subsidiary records are maintained for individual fixed assets and significant categories of inventories and are periodically reconciled to control accounts.

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- (4) Periodic physical verification is made of the existence and condition of property and inventories.
- (5) Physical security measures are commensurate with the size, type and value of property.
- (6) Issues, transfers, retirements and losses are reported and accounted for timely.
- (7) Assets are properly requisitioned and used exclusively for government activities.
- (8) Records of asset use are accurately maintained.

8. Revenues, Receivables and Cash:

Taxes

- (1) Taxing programs are applied to all individuals and organizations subject to taxes.
- (2) Tax returns and assessments are reasonably correct.
- (3) All receipts are recorded accurately and timely.
- (4) Receipts are safeguarded while in the custody of the agency and promptly deposited in the bank.
- (5) Settlements, allowances and refunds are properly authorized.
- (6) Taxing programs are administered in accordance with applicable laws and regulations.

Services Rendered

- (1) Revenues are recorded immediately as services are rendered with accounts receivable promptly established and billed on a timely basis.
- (2) Receipts are recorded accurately and timely.
- (3) Receipts are safeguarded while in the custody of the agency and promptly deposited in the bank.
- (4) Services rendered and related charges are conducted in accordance with applicable laws and regulations.
- (5) Duties are properly segregated.

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Other Sales

- (1) Sales are recorded immediately as items are sold with accounts receivable promptly established and billed on a timely basis for non-cash sales.
- (2) Receipts are recorded accurately and timely.
- (3) Receipts are safeguarded while in the custody of the agency and are promptly deposited in the bank.
- (4) Sales of goods, property, equipment, bonds, notes and other items are conducted in accordance with applicable laws and regulations.

Fines, Penalties and Judgments

- (1) Fines, penalties and judgments are levied on or sought from individuals and organizations as required by laws or regulations.
- (2) Fines and penalties are charged at the proper statutory rate.
- (3) All receipts are recorded accurately and timely.
- (4) Receipts are safeguarded while in the custody of the agency and are promptly deposited in the bank.
- (5) Rescissions and forgiveness are properly authorized.

Cash

- (1) Physical security safeguards are maintained where cash is stored and processed.
- (2) Cash, check signing machines, signature plates and blank, partially prepared, mutilated and voided checks are protected from unauthorized use.
- (3) Receipts are recorded properly and timely and deposited promptly.
- (4) Disbursements are recorded properly and timely.
- (5) Effective cash management system is maintained.

Negotiable Instruments and Other Investments

- (1) Physical security safeguards are maintained where negotiable instruments and other investments are stored and processed.
- (2) Bonds, drafts and other securities are protected from unauthorized use.

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- (3) Timely and accurate accounting is maintained.
- (4) Investments comply with legal requirements.
- (5) Interest and other investment income is collected promptly when due.

Receivables

- (1) Prompt and accurate recording of all receivables is maintained.
- (2) Ability exists to determine and report sources and age of receivables.
- (3) Continuous and timely attempts are made to collect receivables due.
- (4) The portion of receivables that may not be collectible is identified.
- (5) Validity of write-offs, conversions and settlement or forgiveness of receivables exist.
- (6) Repayments are collected, controlled and reported in a manner consistent with applicable law and regulations.
- (7) Title to property used as collateral is properly recorded, filed and secured.

9. Petty Cash and Local Funds:

- (1) Petty cash and local funds are subject to adequate accountability.

10. Grant Administration:

- (1) Factors used in distribution formulas for entitlement grants are accurately maintained.
- (2) Grantees' program eligibility requirements are sufficiently detailed to ensure that the program beneficiaries and other interested parties understand the qualifications to receive prescribed benefits.
- (3) Grantees maintain sound organizational, budgetary and accounting systems that are periodically reviewed and evaluated.
- (4) Grantees' procurement procedures comply with regulations.
- (5) Grantees properly maintain, safeguard and account for government-financed property and equipment.
- (6) Grantees maintain current cost allocation plans and overhead rates.
- (7) Grantees are paid only for allowable costs and amounts.
- (8) Financial compliance audits of grantee activity are performed at least once every two years.

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- (9) Prompt and appropriate grant close-out actions are taken.
- (10) Potential irregularities which could create a significant liability to the grantor is minimized.

State Assistance Payments to Other Governmental Units and
Individuals

- (1) Disbursements are valid and properly approved.
- (2) Disbursements are recorded promptly and accurately to the appropriate accounts.
- (3) Payments are within budget limits and in accordance with applicable laws, regulations and agreements.
- (4) Payments are made only to eligible recipients for eligible costs.
- (5) Payments are made promptly and in full.

11. Electronic Data Processing:

- (1) Proper authorization of transaction inputs, adequate edit checks and necessary safeguards of sensitive input forms exist to insure accurate, proper, complete and timely entry of information.
- (2) Data is safeguarded to prevent unauthorized access, improper changes or loss.
- (3) Appropriate controls exist to detect unauthorized use of the system.
- (4) Outputs are produced accurately, completely and timely.

The following presents internal control review objectives for those agencies that segment their activities into operations cycles:

OPERATIONS CYCLES

The operations cycles are intended to encompass the agency's program activities that are subject to these guidelines. The differences in agency missions make it impossible to develop a representative list of operations cycles and corresponding control objectives. Hence, each agency/agency component should examine its own programs and define the appropriate transaction/event cycles and control objectives.

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The following are the operations cycles for some typical government programs and the internal control objectives for these cycles.

Production Activities

The primary internal control objectives normally associated with production activities include the following:

- (1) A production plan is authorized defining the products to be manufactured, the timing and quantities of production, and the needed inventory levels.
- (2) Lead time schedules are timely and accurate and permit realistic due dates.
- (3) Product quality and engineering standards exist and are monitored to ensure that quality products are produced as efficiently as possible.
- (4) Production controls exist to ensure that the plant is operating with the optimum mix of resources including labor, equipment and materials.
- (5) Production controls exist to prevent the manufacture of unauthorized products or quantities of products.
- (6) Resources used and products completed are timely and accurately reported.
- (7) Production costs are computed accurately and recorded timely.
- (8) Recorded balances of inventory, property and related activity are periodically substantiated and evaluated.

Loans and Loan Guaranties

The primary internal control objectives normally associated with loans and loan guidelines include the following:

- (1) Applications for loans and loan guaranties are evaluated for appropriateness of eligibility, collateral, and other qualifying criteria prior to approval

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- (2) Security interest in property used as collateral is properly recorded and filed, and documents are secured by a responsible custodian.
- (3) Accurate receivables agings are prepared systematically and timely.
- (4) Loan and loan guaranty repayments are collected, controlled and reported in a manner that is consistent with applicable appropriations, other law and policy.
- (5) Periodic estimates are made of uncollectible loan balances with such estimates timely reported to management.
- (6) Proper write-off, conversion and settlement or forgiveness of delinquent loans is assured.

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CERTIFICATION BY CHIEF EXECUTIVE OFFICERS

This section discusses the FCIAA requirements for certification by chief executive officers as to the adequacy of their agency's systems of internal fiscal and administrative control.

PURPOSE OF THE FCIAA CERTIFICATION

The certification provides evidence that the chief executive officer of each State agency (ACEO) is cognizant of the importance of internal control and is fully responsible for its necessary evaluation and improvement processes. The certification process assures the ACEO that the agency has established and is maintaining a system of internal fiscal and administrative controls (control system) that provides reasonable assurances that:

1. Resources are utilized efficiently, effectively, and in compliance with applicable law;
2. Obligations and costs are in accordance with applicable law;
3. Funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation;
4. Revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and,
5. Funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist.

RESPONSIBILITIES OF THE CHIEF EXECUTIVE OFFICER

In addition to executing the powers and discharging the duties vested by law in his/her respective agency, the ACEO is responsible for the establishment and maintenance of the control system within his/her agency. This responsibility includes ensuring that the control system is documented and evaluated, and on the basis of that evaluation, certifying annually the status of the agency's control

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system (i.e., whether it complies with FCIAA, Article 3, Section 3001.) Accordingly, in an evaluation of internal fiscal and administrative controls, the ACEO and his/her management team should provide a control environment that facilitates:

1. Identifying risks inherent in the agency and the potential for errors and irregularities.
2. Monitoring achievement of internal control objectives.
3. Monitoring compliance with specific internal controls to assure compliance with legal and regulatory requirements (e.g., budgeting, purchasing, contracting, leasing, expenditure control, personnel and payroll, property and equipment, inventory control, revenues and receivables, cash, petty cash, local funds, EDP, grant administration, etc.)
4. Evaluating costs and benefits of internal control system improvements.
5. Initiating revisions in laws and policies to improve controls or eliminate unnecessary controls.

CERTIFICATION PROCEDURES

As head of a State agency, the ACEO is responsible for the agency's systems of internal controls and therefore must ensure that adequate controls exist, and that they are implemented in a cost effective manner and in conformity with applicable statutory mandates. The process of attaining assurances regarding the adequacy of the agency's control system is the evaluation process. To fulfill his/her responsibilities, the ACEO must be knowledgeable of and involved in the evaluation of internal controls to the extent necessary to facilitate an efficient and effective evaluation.

There are a number of resources within an agency from which the ACEO can obtain assistance or rely upon in the conduct of the FCIAA evaluation. These are:

Agency Internal Auditors - Internal auditors normally review internal control structures and report the results of their reviews to the highest levels of management in organizations. Internal auditors are a valuable resource to the agency and

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should provide technical guidance and oversight for all aspects of the evaluation process in each agency.

Agency Managers - This group of individuals is responsible for managing all administrative, programmatic, and operational functions within an agency.

A combination of the two - Assembling a FCIAA review team with representatives from each of the above areas could greatly enhance the overall scope and depth of understanding about agency operations needed to perform a comprehensive FCIAA evaluation. The FCIAA review team could serve as the internal control coordinators and assist the agency head by coordinating and managing the agency's internal control evaluations.

The following should be given consideration by ACEOs in performing the FCIAA evaluation:

Competence

Reviewers should have high standards of personal and professional integrity and are competent, as to education, training and experience, to perform evaluations.

Scheduling

Scheduling should take into consideration, resource availability, statutory and other administrative requirements, cyclical operations, and other factors. It is essential, however, that work is completed in time to provide a basis for the preparation and submission of the annual certification report on May 1. Internal control evaluations should ordinarily be conducted annually, and, in larger agencies, throughout the year and throughout subsequent years. This is necessary because the degree of compliance with established procedures may deteriorate over time, and changes in conditions may require changes in controls.

Documentation/reporting

Results of the evaluation should be clearly documented by the reviewer.

The approach presented in these guidelines establishes upward lines of communication for the results of the evaluation process (Exhibit 02.50.30-A). The ACEO should consider receiving the following for all transaction/event cycles evaluated:

- A. Evaluation Letter to the ACEO (See Procedure 02.50.50, Appendix A.)

An evaluation letter prepared by the FCIAA reviewers which

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summarizes the results of the FCIAA review should be provided to the ACEO. This letter will serve as the reviewers' representation that systems of internal control were evaluated in accordance with established guidelines and if applicable, all weaknesses were reported in the form of a Corrective Action Plan.

B. Corrective Action Plan (See Procedure 02.50.50, Appendix B.)

The Corrective Action Plan is used to document identified internal control weaknesses. Specifically, the Corrective Action Plan outlines:

- The transaction/event cycle.
- A description of the weakness.
- Cause of weakness.
- Reasons why weakness cannot be corrected.
- Cost of weakness.
- Cost and benefits of corrective action.
- Materiality of weakness.
- Corrective action scheduled.

C. Certification Review Checklist (See Procedure 02.50.50, Appendix C.)

This document identifies determinations that the ACEO should make prior to signing the Certification.

In conjunction with the documentation and reporting of the evaluation, a system should be developed by each agency to track the status of all identified weaknesses.

CERTIFICATION REPORTING

Section 3003 of FCIAA requires that by May 1 of each year, the chief executive officer, shall, on the basis of an evaluation conducted in accordance with guidelines established under Section 3002 of the Act, prepare and transmit to the Auditor General a certification that:

1. The systems of internal fiscal and administrative controls of your State agency fully comply with the requirements of the Fiscal Control and Internal Auditing Act (See Procedure 02.50.50, Appendix A); or
2. The systems of internal fiscal and administrative controls of your State agency do not fully comply with the requirements of the Fiscal Control and Internal Auditing Act, (See Procedure 02.50.50, Appendix A).

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FCIAA further requires that if the agency's systems do not fully comply with the requirements of this Act, the certification shall include a report describing any material weaknesses in the agency's system(s) of internal fiscal and administrative controls and a plan and schedule for correcting the weaknesses, or a statement of the reasons why the weaknesses cannot be corrected.

The FCIAA certification letter should consist, at a minimum, the following five basic elements:

1. A statement that internal fiscal and administrative controls were evaluated in accordance with guidelines established by the Comptroller in consultation with the Director of Central Management Services.
2. A statement of the objectives of an internal control system as outlined in the Fiscal Control and Internal Auditing Act Article 3, Section 3001.
3. A statement outlining the concept of reasonable assurance.
4. A statement of compliance or noncompliance.
5. A statement regarding required attachments.

The statute requires that a summary of material weaknesses and attendant corrective action plan(s) must be prepared and provided to the Auditor General.

A corrective action plan must be prepared for each material weakness noted in the control system (See Procedure 02.50.50, Appendix B.) For example, if while doing an evaluation of internal controls of the payroll, personnel, and purchasing systems, a material weakness was noted in each system, three separate corrective action plans would be prepared.

If an agency is unable to correct a particular control weakness, a statement of the reasons why the weakness cannot be corrected, must be provided to the Auditor General.

Exhibit 02.50.30-A illustrates the primary flow of documents in the FCIAA certification process.

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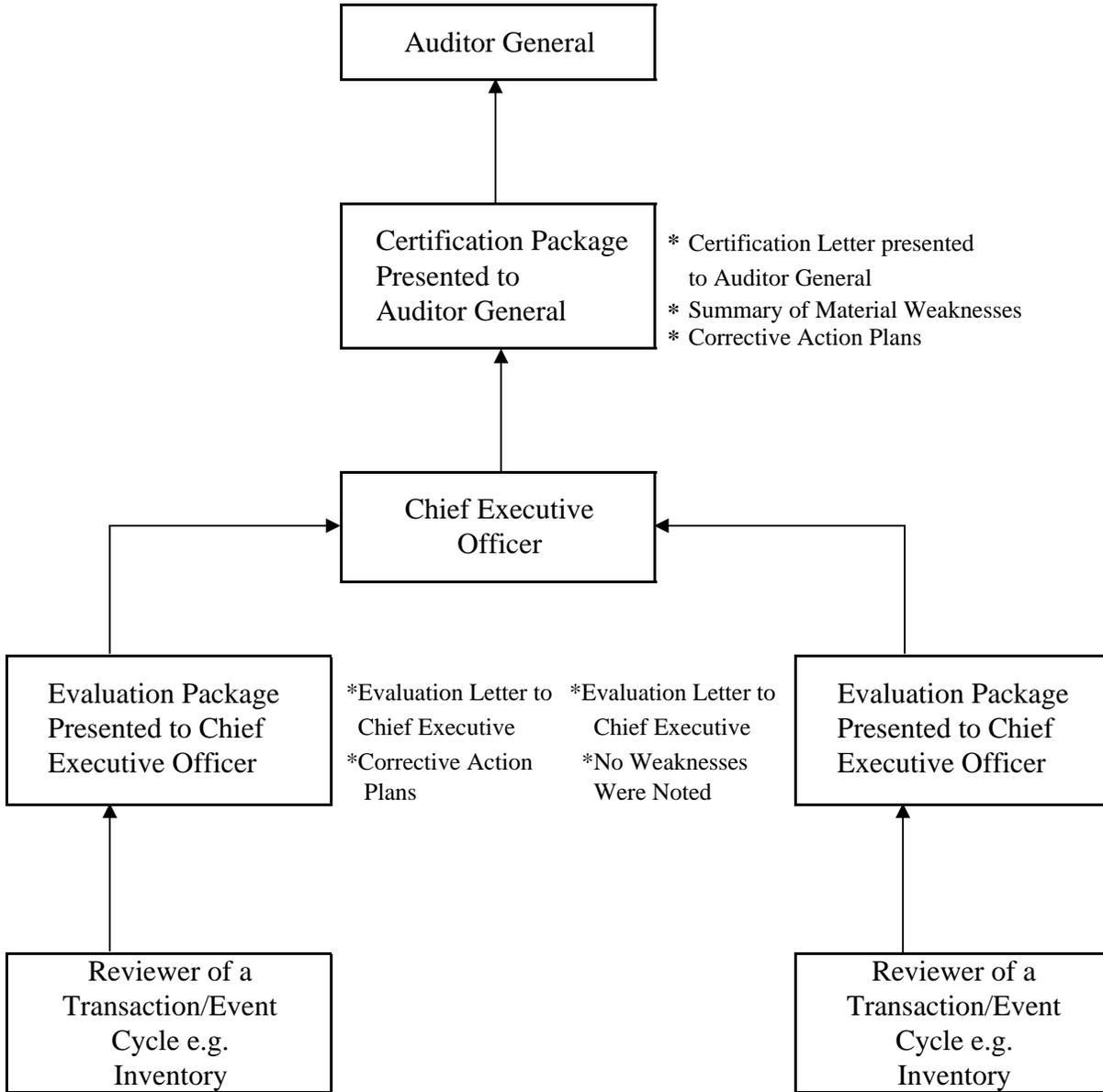
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PROCEDURE	CERTIFICATION BY CHIEF EXECUTIVE OFFICERS	REVISION NUMBER 09-002

The certification and any supporting reports should be presented in a sealed package to:

William G. Holland
Auditor General
State of Illinois, Office of the Auditor General
Iles Park Plaza
740 East Ash Street
Springfield, Illinois 62703-3154

Annual FCIAA certifications must be received by the Auditor General by no later than May 1 of each year.

Flowchart Depicting Flow of Documents in the Certification Process



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EVALUATION OF INTERNAL CONTROLS

PURPOSE OF THE FCIAA INTERNAL CONTROL EVALUATION

The purpose of the FCIAA internal control evaluation is to enable the chief executive officer of each State of Illinois agency to prepare and transmit to the Auditor General a certification that:

- 1) The systems of internal fiscal and administrative controls of the State agency fully comply with the requirements of FCIAA; or
- 2) The systems of internal fiscal and administrative controls of the State agency do not fully comply with the requirements of FCIAA.

STATE CONTROL STRUCTURE AND AGENCY RESPONSIBILITIES

This section discusses the control environment of the State of Illinois and describes the responsibilities of State agencies in assuring proper internal controls are in place and are operative.

Responsibilities

The control environment in Illinois, like that of most other states, is complex. The State constitution and laws establish the framework for our control structure. For example, the Governor, the Comptroller, the Attorney General, the Secretary of State and the Treasurer exercise control at the highest levels. The Governor allocates resources to operate programs consistent with program objectives. The Comptroller, the State's chief fiscal control officer, prescribes the form and methods of keeping certain accounts. The Attorney General, as the chief legal counselor of the State, is responsible for advising state agencies regarding the correct interpretation of the laws and for enforcing the laws of the State. The Secretary of State's responsibilities include administering the State's motor vehicle and securities laws, acting as the State librarian, and maintaining the State Archives and capitol complex, among other duties. The Treasurer has the responsibility for cash management. The President of the Senate and the Speaker of the House of Representatives are presiding officers of their respective houses and jointly administer the legislative branch.

Some controls are exercised by statewide elected officials and some controls are exercised by operating agencies. Elected officials disseminate policies, procedures and detailed technical guidance to operating agencies by statute and by management directives. This is accomplished through the preparation and distribution of manuals, memoranda, and other formal communicae.

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The specific control responsibilities associated with FCIAA are as follows:

Governor - Internal control is primarily a management responsibility of the Governor. He has management/ enforcement authority over State agencies and can allocate resources where necessary.

Comptroller - The State Comptroller's Office promulgates accounting and financial reporting policies and procedures, provides SAMS training and technical guidance to agencies on fiscal control and accounting matters.

Auditor General - Under FCIAA, the Auditor General will receive the annual internal control certification letter/report from State agencies. The Auditor General is required by law to make financial, compliance and performance audits. Such audits, by their nature, require the Auditor General to review the internal control structure of the State agencies, and his reports contain recommendations for improvements in internal controls. The Auditor General will continue the normal statutory audits which include a review of internal controls. These examinations by the Auditor General, as well as those of the Internal Auditors, are valuable tools for responsible agency personnel. To the extent internal controls have been evaluated by the auditors, their examinations will help management understand the degree to which controls are functioning.

Constitutional Offices also function as operating agencies in carrying out their responsibilities. Therefore, good systems of internal control are the responsibility of each and every Constitutional Officer, agency, or unit of State government.

In addition to developing controls to assure compliance with control agency manuals, State agencies must also develop controls for situations unique to them. Each State agency must make sure its internal controls are consistent with its own mission and organizational structure and with Statewide controls.

Transactions and events are initiated at the operating agency level and, therefore, the remainder of this manual is targeted to the documentation and evaluation of the control structure within each State agency.

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EVALUATION AND IMPROVEMENT

Executives and managers of the State's agencies are responsible for maintaining an adequate internal control structure. Earlier sections of these guidelines establish broad coverage of internal control structure, and of internal control as the framework for efficiency and economy in State government. An internal control structure concerns not only the financial and administrative activities of an agency, but also the agency's related programs and operational activities. To summarize, an internal control structure consists of the following:

INTERNAL CONTROL STRUCTURE

Financial/Accounting Controls - The controls on authorizing, processing, recording, and reporting transactions (which operate within the broader control environment of administrative controls). For example: authorization and classification of expenditures under established guidelines. These guidelines should be clearly defined, documented, approved by appropriate authorities, and communicated. Contracts must be entered into the accounting systems in a timely manner. Timely payments to contractors/vendors must be based on proper invoices approved by authorized persons and reconciled with ordering and receiving documents.

Administrative Controls - The broad controls on all activities carried out by officials to accomplish their objectives. Primarily, these activities concern planning, organization, productivity monitoring, improvement and quality control activities. For example: the planning and budgeting activity should be synchronized with the management reporting system. Budget and management reports should be in the same format, at the same level of detail and contain data classified in a manner consistent with the plans/budgets and should display planned and actual results. Agencies should hire and train competent qualified personnel. The plan or organization should provide for an appropriate segregation of functions. Determining need for contracts, seeking prospective contractors, negotiating contracts, and authorizing payments to contractors are activities which should be separated.

Program and Operational Controls - The controls on planning and accomplishing the agency's missions and objectives. For example: Procedures exist to develop policies and procedures. Results of agency activities are regularly evaluated; and procedures exist for periodically evaluating the agency's/organization's method of operation (centralized vs. decentralized organization structure).

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Programmatic controls are directly linked to financial internal controls (financial accounting and administrative controls) as an important part of the overall internal control structure of each State agency.

Evaluations And Reporting

There are several ways to evaluate and report on internal controls. These guidelines provide one effective approach based on five proven techniques applied in complex entities similar to the State of Illinois. **This is only one of many acceptable approaches to conducting the FCIAA review.** It has been developed at a level of detail sufficient for use by those agencies without an established or effective internal audit program.

In all cases, efforts should be made to build upon the work of agency internal and external auditors in determining the nature and scope of necessary FCIAA internal control review work. The five step process is summarized as follows:

1. Organizing the Evaluation - Assigning responsibilities for all participants to assure that each agency completes the appropriate analysis and reports. It concerns: planning, directing, and controlling the evaluation process; and tracking the status of the evaluation and corrective actions and other information necessary to manage the process.
2. Segmenting the Agency - Is usually required because agencies and institutions are too large to be included in a single control evaluation and because agencies' programs are too diverse to be included in a single comprehensive review. It is recommended that each agency be segmented into organizational or functional components, each identified as a "review entity".
3. Conducting Internal Control Reviews - For the selected internal control entities, conduct internal control reviews to ensure that the defined control objectives and techniques are functioning as intended. Then develop recommendations to correct weaknesses in either the design or functioning of the Internal control structure.
4. Taking Corrective Action - The reported recommendations resulting from the internal control reviews are analyzed and corrective actions

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are scheduled if the anticipated cost of implementing the recommendation will not exceed the expected benefit. (See Procedure 02.50.30)

5. Preparing Annual Certification Reports - Each agency combines the results of each of its review entity internal control reviews into an annual certification report to the Auditor General. The report reflects the current status of each agency's internal control structure. A copy of the annual certification report and all supporting documentation will be maintained in each agency for use by the Auditor General, Legislative Audit Commission, and other appropriate State authorities. (See Procedure 02.50.30)

ORGANIZING THE EVALUATION

As previously explained, the first technique of the internal control evaluation is to organize the evaluation process. It is critical that an agency, whether large or small, carefully organize and assign responsibilities to ensure that the evaluation, improvement and reporting on internal controls is effective. Key considerations should include, among other things, the following:

1. Assigning responsibilities,
2. Internal reporting,
3. Documentation,
4. Personnel and supervision, and
5. Scheduling the evaluation process.

Assignment of Responsibility

Each participant in the evaluation process must be identified and responsibilities clearly assigned to prevent confusion and provide an orderly method for collecting and reporting information. Responsibility for the internal control evaluations should be assigned to the lowest supervisory level. The suggested responsibilities of each participant are described as follows:

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Agency Chief Executive Officers - Responsible for the overall review of information, evaluating the organizations under their authority and reporting annually on the status of the internal control structure of their agencies. Specific responsibilities should include the following:

- . Select an evaluation approach.
- . Assign responsibilities throughout the organization.
- . Appoint an internal control coordinator.
- . Maintain and demonstrate a positive attitude toward all participants concerning the necessity of an effective internal control environment.
- . Review internal control evaluation reports and discuss at progress meetings.
- . Report annually on the status of the agency's internal controls.
- . Ensure that subsequent actions, including the correction of control weaknesses, are performed.

Agency Internal Auditors - Internal auditors normally review internal control structures and report the results of their reviews to the highest levels of management in organizations. These reviews are usually undertaken on the auditors' own initiative or at the request of the agency head. They are either separate reviews of internal controls or are reviews performed in conjunction with internal audits. Internal auditors are a valuable resource to the agency and should provide technical guidance and oversight for all aspects of the evaluation process in each agency. Specifically, the internal auditors:

- . Perform or provide technical assistance on conducting internal control evaluations.
- . Prepare or provide guidance on preparing internal control reports for submission to the agency chief executive officer.
- . Provide advisory service to agency heads and key agency managers on preparing the annual internal control certification reports.

The internal auditor may also serve as the designated agency coordinator for the FCIAA internal control review process. In this capacity, the internal auditor would be responsible for providing assistance to the agency head by coordinating and managing the agency's evaluations. Internal

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control review coordinators also serve as contacts between the agency and other individuals who are interested in the agency's internal control structure. Specifically, the FCIAA internal control review coordinator should:

- . Determine that the agency is segmented into manageable "review entities" to facilitate conducting the FCIAA review.
- . Formalize an agency-wide evaluation reporting and tracking system to make sure that FCIAA internal control reviews are completed on a timely basis.
- . Review internal control review results and discuss at progress meetings.
- . Prepare the annual certification report for the agency chief executive officer.

If there is no agency internal auditor, or it is determined that the internal auditor should, for whatever reason, not serve in this "coordinator" role, the ACEO should identify another agency manager to perform the FCIAA review coordinator function.

Internal Reporting

The internal control coordinator, as explained earlier, maintains the evaluation, data collection and tracking system. This system should monitor the accomplishments of the various tasks that make up the evaluation and improvement process. The system should identify each review (segmented) entity and the responsible entity manager, track the conduct of the FCIAA review, and track the completion of subsequent actions.

Documentation

The methods used, the personnel involved and their roles, the key factors considered, and the conclusions reached must be documented to provide a permanent record. Written narratives and flowcharts should be used when necessary to describe and illustrate various internal control processes.

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Personnel and Supervision

It is important that an adequate level of resources be committed to the process. It is likely that internal control reviews will be performed by persons from various parts of the agency. These persons need to be competent on matters concerning internal control and the process described in these guidelines so proper judgments can be made. Some specific considerations to help are as follows:

- . Hold an orientation meeting to explain the objectives of and procedures for conducting the assessments and reviews.
- . Assign personnel using a "team" approach so small groups of individuals can perform assessments/reviews jointly. This will provide some assurance that limitations of one individual can be offset by the strengths of another.
- . Provide adequate and active supervision of the entire process.

Scheduling the Evaluation Process

The FCIAA review should be scheduled after carefully considering resource availability, statutory and other administrative requirements, cyclical operations, and other factors. It is essential, however, that work is completed in time to provide a basis for the preparation of the annual certification report. Internal control reviews should be conducted annually, and, in larger or "designated" agencies, throughout each year to enable all major systems of internal accounting and administrative control to be audited at least once every two years. This is necessary because the degree of compliance with established procedures may deteriorate over time, and changes in conditions may require changes in controls.

In summary, it is critical that agency management commit the time and resources of its key personnel to planning and organization to ensure a good start. In the next section, an approach to segmenting the agency into review entities will be discussed.

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SEGMENTING THE AGENCY

Most State agencies are large, complex organizations with broad responsibilities over a variety of programs. As a result, it is often difficult to perform an internal control review on the agency as a whole. Accordingly, it is recommended that the agency be divided into "segmented" or "review" entities. With small, manageable entities, the internal control review processes can be delegated to lower levels in the agency, where they can be better managed.

As mentioned earlier, an agency can be segmented according to the following two basic approaches or a combination thereof.

1. Transaction cycle approach, and
2. Organizational structure approach.

A description of the two basic methods and factors to be considered follows:

Transaction Cycle Approach

First, appropriate functional transactional cycles must be identified. A transaction cycle is a stream of related events and processes which satisfy one overall functional need of the agency.

This method will result in broad review entities (cycles) such as the revenue cycle, disbursement cycle, and budget cycle which cut across organizational lines. For example, the Budget Transaction Cycle would include processes performed in the budget office as well as in the operating offices and accounting offices.

This method best clarifies the interaction of controls between different units. Controls in each unit will be evaluated and reviewed to see how they affect the agency as a whole. The transaction cycle approach might be preferred for a small independent agency which is not as complex as a large agency.

The drawbacks of this method include the need to cross over organizational lines of authority, often involving many managers, and the lack of an organizational structure along cycle lines. These drawbacks can seriously impede an orderly and successful evaluation.

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Organization Structure Approach

This method involves delegating internal control responsibilities to managers along formal organization lines. Factors to be considered in segmenting the agency into review entities under this method are as follows:

Organizational Chart - Segmentation that closely follows the agency's formal structure is usually efficient and effective when the organizational lines are clearly shown. When lines of authority and reporting responsibilities are interwoven, the organization chart becomes less useful as a tool for segmentation.

Physical Location - An agency's programs or administrative functions could operate in several locations. Since the control systems would be separate, it may be necessary to perform separate evaluations at each location. On the other hand, if an agency's operations are confined to one location, it may be appropriate to have review entities that include more functions.

Autonomy - The more independent a function, the more likely the function should be considered a separate review entity.

Materiality - An important consideration in any organization is the commitment of personnel and dollars. The larger the program, the greater the likelihood that the function should be considered a separate review entity.

When segmenting the agency, the support activities (cash receipts, cash disbursements, etc.) must be examined to determine whether they should be a separate review entity based on the degree of centralization and control. The greater the autonomy, the greater the risk and, therefore, the greater the need for accountability and emphasis of this function as a separate review entity. For example, in a large agency, the support activity may be centralized at the "Office of the Director" organizational level. This activity should be studied to determine the extent of its control and responsibility to decide if it should be segregated from the administrative office as a separate review entity.

Persons responsible for support activities should answer applicable questions on the internal control review forms. However, minor delegations of authority may require other entities to answer some of the questions.

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For example, although there might be a centralized cash disbursement function, other units might be responsible for receiving and forwarding invoices or for petty cash funds and would answer the questions pertaining to these specific functions.

Examples of support activities that could be considered review entities at the agency or institutional level are:

Strategic and Long Range Planning - This involves establishing and implementing broad, long range goals and objectives. This process is important since it charts the general direction of the entity for the future.

Operational Planning - This concerns setting objectives for the current budget cycle. The annual budget expresses the current year's objectives in financial terms.

Program Operations, Planning and Management - This includes maintaining performance standards and reports so that management may analyze performance (such as construction completion milestones, claims administered per employee, accounts processed for collection, and transaction processing time).

Loan and Accounts Receivable Collection - This support activity includes all procedures concerning collection of the organization's loans and accounts receivable.

Cash Receipts/Revenues/Sales - This activity includes all actions associated with the receipt, depositing and safeguarding of cash, including imprest/working funds.

Cash Disbursements/Procurement - This concerns all of the purchasing processes, accounting for the related liabilities and authorizations for payment.

Payroll - This activity encompasses all duties and procedures related to time, attendance and payroll functions performed within the organization.

Property, Plant and Equipment - This includes all policies, procedures, and operations concerning the acquisition, maintenance, and disposition of the organization's fixed assets, including accounting.

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Electronic Data Processing - This includes general and application controls on electronic data processing. Due to the widespread use of computers, the assessment process will require a significant commitment of resources to this area on a continuing basis.

Travel - This process includes all policies related to travel by employees including authorization, reporting, expenditure guidelines, and cash advances.

The advantages of segmenting on an organizational basis include:

- An entity manager-in-charge is usually in place who has authority and responsibility for internal controls;
- There is a greater understanding of operations by personnel; and,
- It is easier to segment an agency along lines of authority and responsibility that already exist.

A disadvantage of this method is that the flow of transactions may be disrupted. For example, information regularly flows between personnel, payroll, and accounting activities. Breaking these activities along organizational lines may cause inefficiencies later in the evaluation process.

Review Entity Characteristics

Regardless of which approach to segmentation is used, all review entities should have the following characteristics:

- An entity facilitates management's efforts to reduce inherent risks caused by:
 - Material budget levels.
 - Significant procurement/assistance responsibility.
 - Significant complexity in the programs'/ systems' services.
 - Significant amounts of cash, negotiable instruments, or other assets.
 - Significant decentralization of activities.
 - Increasing/decreasing age and "life expectancy" (e.g., the entity is being phased out).
 - Special concerns outside the entity (entity being scrutinized/ investigated).

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- . An entity has logical cycles for use, disposition or maintenance of the resources.
- . An entity has specific control objectives relating to transaction/event cycles.
- . In an entity, all managers directly accountable for its functions are included in the assessment process.

All major functions and activities must be included in the review entity. The exclusion of activities from an entity may result in improper management conclusions on the activities subject to vulnerability assessment and on the agency's overall internal control structure.

Another source of information that should not be overlooked is the segmentation approach used by the Auditor General in conducting audits of agencies. The Auditor General is similarly concerned about controls/functions and often structures examinations giving consideration to the factors described earlier in this section.

Remember, the purpose of segmentation is to identify manageable entities of an agency's activities to assure that:

- 1) All important inherent risks are identified,
- 2) Meaningful evaluations are made to determine if the environment is conducive to effective internal control techniques, and
- 3) Knowledgeable individuals assess how well internal controls are meeting their stated objectives.

After each review entity has been identified, it should be assigned a control number and an entity manager.

The next section, explains how to perform the FCIAA internal control review.

PERFORMING THE FCIAA FISCAL AND ADMINISTRATIVE CONTROLS REVIEW

An internal control review is a "detailed examination" of a system of internal control to determine whether adequate control "measures" 1) exist and 2) are implemented either in a cost effective manner or in response to statutory mandates to "prevent" or "detect" the occurrence of potential risks. Procedures within transaction or event cycles are targeted in detail control reviews.

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The internal control review approach described in these guidelines has six steps:

1. Identifying transaction/event cycles.
2. Analyzing the general control environment.
3. Documenting each transaction/event cycle.
4. Evaluating the internal controls within each transaction/event cycle.
5. Testing the internal controls.
6. Assessing the results of the internal control review and developing corrective action plans.

The remainder of this section discusses these steps and suggested sub-steps in detail. Once again, it is important to note the following detailed internal control review program is intended to be sufficiently comprehensive to enable an agency without an effective internal audit program to perform a thorough FCIAA internal control review. Every effort should be made to build and rely upon work performed by internal and external auditors in determining the nature and scope of additional work required to satisfy the FCIAA. A sample checklist for use in conducting the FCIAA internal control review is presented in Volume II of these guidelines.

Step 1

Identifying Transaction/Event Cycles - The first step in conducting an internal control review is to identify the review entity "transaction/event cycles." Transaction/event cycles isolate the various processing systems of the entity in logical work flow patterns for conducting effective reviews.

Transaction/event cycles are defined as a series of processes which initiate and achieve an end product, create the necessary documentation and gather and report related data. In other words, a transaction/event cycle is a stream of related transaction/events and processes which satisfy one overall functional need of the entity. Or, putting it yet still another way, a transaction/event cycle is a series of steps taken to get something done, document and report it.

Each transaction/event cycle is structured with defined beginning and ending points. For example, the disbursement cycle in the State Comptroller's Office begins with the receipt of the disbursement voucher form from a State agency and ends with the delivery of a warrant drawn on the State Treasury. Another example might be a student loan transaction/event cycle which could begin with the receipt of an

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application and conclude with the disbursement of the loan. It is important to note that transaction/event cycles typically are framed in totality within a review entity. Therefore in a large organization, the ending point for the transaction/event cycle in one entity might be the starting point for the transaction/event cycle in another review entity.

All transaction/event cycles in a review entity selected for review should be identified. Also, all functions and activities performed within the review entity should be included in one of the transaction/event cycles identified.

On the other hand, management in some cases may determine that certain activities are performed uniformly within many review entities and, therefore, these activities should be considered for internal control review as a totality in another review entity.

An example might be time and attendance processing which should be an activity performed throughout the organization in accordance with standard policy and uniform procedures. Where such standards and uniformity exist, management may decide to perform the detail internal control review on the whole activity once and not repeat the review or portions of it with each review entity.

Identifying transaction/event cycles in a review entity is accomplished by the following sub-steps:

- 1a. Gathering background information.
- 1b. Conducting interviews.
- 1c. Completing a general narrative and/or flowchart of the review entity.
- 1d. Preparing a list of transaction/event cycles.
- 1e. Selecting transaction/event cycles for detail internal control reviews.

Sub-Step 1a. Gathering Background Information

The person assigned to perform the internal control review must become familiar with the day-to-day activities of the review entity, if they aren't already. Background information gathered in the vulnerability assessment may be helpful to the person conducting the detailed internal control review. Such background information may include:

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- . Agency goals/objectives
- . Budgets/plans
- . Vulnerability assessments
- . Organizational charts/functional statements
- . Process flowcharts/narratives
- . Policies and procedures manuals
- . Program evaluations and other reviews
- . Financial statements

The reviewer should also study reports issued by the agency internal auditor, or the Auditor General. The reports usually provide clues in identifying areas needing management attention.

Sub-Step 1b. Conducting Interviews

The reviewer should interview review entity personnel to make sure that he or she has identified and understands all activities and functions accurately.

Sub-Step 1c. Completing a General Narrative and/or Flowchart of the Review entity

The responsible reviewer should document the entity with a general systems narrative and flowchart. This process ensures that the reviewer has considered all the significant processes and workflows within the entity. The systems narrative and flowchart should be of a high level or summary nature. Entity operating personnel should review the document to make sure it is accurate and complete.

Sub-Step 1d. Preparing a Listing of Transaction/
event Cycles

After identifying and listing all functions, the reviewer should determine if each function merits its own transaction/event cycle or if it combines with other functions to form a transaction/event cycle. Transaction/event cycles should not be defined in such detail as to create unnecessary burdens on the entity in the form of numerous,

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costly and perhaps, duplicate reviews. For example, perhaps receiving student tuition payments could be combined with depositing payments.

Sub-Step 1e. Selecting Transaction/event Cycles for Detail Internal Control Reviews

After all transaction/event cycles are identified, the reviewer should list them and determine which transaction/event cycles are to be reviewed. An explanation/justification for this determination should be provided in the workpapers.

STEP 2

Analyzing the General Control Environment - Evaluating the general control environment is an important part of an internal control review. This environment includes: management attitude, organization structure, personnel, delegation and communication of authority and responsibility, policies and procedures, budgeting and reporting practices, organization checks and balances, etc.

Before the reviewer prepares a transaction/event cycle's flowcharts and narratives, he or she must analyze its general control environment to identify weaknesses in the control environment, which affect control techniques. As each evaluative criteria is assessed, the reviewer should determine whether corrective action is needed and what form corrective action should take. These decisions should be documented.

The review staff member with the most knowledge of the review entity should analyze the general control environment of each transaction/event cycle. The assigned reviewer should:

- 1) Review all completed evaluative documentation,
- 2) Visit the location,
- 3) Review documented policies and procedures,
- 4) Observe practices, and
- 5) Interview management to draw upon its familiarity with the operations and functions of the review unit.

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STEP 3

Documenting Each Transaction/event Cycle - To document each transaction/event cycle for a thorough understanding of how it operates, the reviewer should:

- 1) Interview the persons involved in the cycle,
- 2) Review existing documentation,
- 3) Observe the activity, and
- 4) Prepare either a narrative explanation or a flowchart accompanied by appropriate narrative information in sufficient detail to permit an in-depth analysis of the existence and adequacy of internal controls.

The documentation should identify for each cycle such things as the procedures, the personnel performing the procedures, the forms and records developed and maintained, and the number and dollar value of transaction/events processed and any error rates.

The reviewer should verify the accuracy of the flowchart and narrative by conducting interviews or walkthroughs. Walkthroughs consist of tracing transactions or events from start to finish, noting specifically how the transaction or event is processed.

Proper documentation allows the reader to visualize an individual transaction/event moving through the cycle from start to finish, identifying all key control points and processes.

STEP 4

Evaluating the Internal Controls Within Each Transaction/Event Cycle - The reviewer must study the flowcharts, narratives and other documentation to determine if the current techniques as documented meet control objectives. There are three sub-steps in this process:

- 4a. Identify control objectives.
- 4b. Identify control techniques.
- 4c. Match objectives and techniques and make a preliminary assessment of controls.

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Sub-Step 4a. Identify Control Objectives

Control objectives are desired goals or conditions for a specific transaction/event cycle. By achieving control objectives, the potential for waste, loss, unauthorized use or misappropriation is minimized.

Procedure 02.50.20 lists sample internal control review objectives which can be used for typical review entities. Once identified, the control objectives should be summarized.

For control objectives to be effective, compliance must be measurable and observable. To measure compliance, the reviewer must identify and evaluate control techniques.

Sub-Step 4b. Identify Control Techniques

The reviewer must identify existing control techniques from detailed transaction/event cycle narratives and flowcharts prepared in Step 3.

A control technique is defined as "a procedure, process or document that is being relied on to efficiently and effectively accomplish a control objective and thus help safeguard an activity from error."

Sub-Step 4c. Match Objectives and Techniques and Make a Preliminary Assessment of Controls

In this sub-step, the reviewer matches the control objectives identified in sub-step 1 and the control techniques identified in sub-step 2. The reviewer must then make a preliminary assessment of the validity of control techniques and note the results in the workpapers. This helps the reviewer to identify:

1. Internal control techniques which are strengths and must be tested under the next step, Step 5.
2. Control objectives for which control techniques are not adequate and for which system corrections must be made.
3. Control techniques that are unnecessary or excessive and can be eliminated.

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STEP 5

Evaluating the Internal Controls - All internal controls (other than those determined to be inadequate and/or unnecessary) should be evaluated to verify that they are functioning as intended. The internal controls to be evaluated should be listed in the workpapers.

The evaluation should be based on 1) ongoing work performed by agency internal auditors, 2) the results of the work performed in Steps 1-4 above, and 3) any additional testing of internal controls deemed necessary to sufficiently evaluate their adequacy. The evaluation should serve as the basis for the chief executive officer's annual FCIAA certification, as discussed in Procedure 02.50.30 of these guidelines.

In those instances when testing of internal controls is deemed necessary, such testing may be done by selecting a sample of transactions or events, reviewing the documentation supporting those transactions, making other observations and inquiries, and determining whether the specified techniques are satisfactorily employed.

A sample includes, a representative number of transactions or events. The sample size will vary depending on: the nature and significance of the technique being tested, the characteristics of the individual transactions and the degree of assurance required. Sampling is used because verifying the entire population is unnecessary and impractical. The number of transactions to be tested should be the minimum necessary to provide the reviewer reasonable assurance that control techniques are functioning as intended. Test documentation must support the reviewer's conclusions. This documentation typically includes pertinent information such as personnel interviewed, observations performed, documents tested, dates, transaction types, amounts and any other distinguishing data.

After the documentation is completed, each transaction/event cycle control objective is evaluated to determine whether the existing control techniques provide reasonable assurance that the objective is achieved in an efficient and effective manner and/or that legally mandated control objectives are being achieved. Collect and summarize results in the workpapers. First, evaluate the control technique as either functioning or not functioning and then, if it is functioning, assess the adequacy of the technique in meeting the objective. The reviewer should note:

- . Test results which indicate that the technique is not being performed.
- . Test results which indicate that the technique is either not necessary (over control) or not meeting the stated objectives (weakness).

The reviewer then makes corrective action recommendations for further consideration.

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APPENDIX A

SAMPLE CERTIFICATION BY CHIEF EXECUTIVE OFFICER
OF THE STATE AGENCY'S SYSTEM OF INTERNAL CONTROL

Honorable William G. Holland
Auditor General
Springfield, Illinois 62703-3154

An evaluation of the internal fiscal and administrative controls of the (name of agency) in effect during the reporting period _____ was performed in accordance with guidelines established by the Comptroller in consultation with the Director of Central Management Services.

The objectives of the system of the internal fiscal and administrative controls of the (name of agency) are to provide reasonable assurance that:

1. resources are utilized efficiently, effectively, and in compliance with applicable law;
2. obligations and costs are in compliance with applicable law;
3. funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation;
4. revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and
5. funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist.

The concept of reasonable assurance recognizes that the cost of inherent control should not exceed the benefits expected to be derived therefrom, and that the benefits consist of reductions in the risks of failing to achieve the stated objectives. Estimates and judgments are required to assess the expected benefits and related costs of control procedures. Furthermore, errors or irregularities may occur and not be detected because of inherent limitations in any system of internal accounting and administrative control, including those limitations resulting from resource constraints, legislative restrictions, and other factors.

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Finally, projection of any evaluation of the system to future periods is subject to the risk that procedures may be inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate. Nonetheless, I have taken the necessary measures to assure that the evaluation, identified in the first paragraph, has been conducted in a thorough and conscientious manner.

(Select the appropriate paragraph)

1. The systems of internal fiscal and administrative controls of the (name of agency) comply with the requirements of this Act.

2. The systems of internal fiscal and administrative controls of the (name of agency) do not fully comply with the requirements of this Act. Attachment A to this letter is a summary of material weaknesses. Attachment B is the corrective action plan which outlines a schedule for correcting the weakness. A separate corrective action plan is presented for each weakness.

(Signature of Chief Executive Officer)

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APPENDIX A
(CONTINUED)

SAMPLE EVALUATION LETTER TO THE ACEO FROM AGENCY FCIAA REVIEWER OR
REVIEW TEAM

Dear (ACEO):

In accordance with your delegation of responsibilities to me (us), I (we) have performed an evaluation of the system of internal accounting and administrative control of the (name of transaction/event cycle) in effect during the year ended _____. As required by the Fiscal Control and Internal Auditing Act, Article 3, Section 3003, this evaluation has been conducted in accordance with the guidelines established by the Comptroller, in consultation with the Director of Central Management Services.

The objectives of the internal accounting and administrative control of the (name of transaction/event cycle) are to provide reasonable assurance that:

(Check applicable objective)

- ___ Resources are utilized efficiently, effectively, and in compliance with applicable law;
- ___ Obligations and costs are in compliance with applicable law;
- ___ Funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation;
- ___ Revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and
- ___ Funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist.

I (we) have identified all the objectives that are applicable to the (name of transaction/event cycle).

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The concept of reasonable assurance recognizes that the cost of internal control should not exceed the benefits expected to be derived therefrom, and that the benefits consist of reductions in the risks of failing to achieve the stated objectives. Estimates and judgments are required to assess the expected benefits and related costs of control procedures. Furthermore, errors or irregularities may occur and not be detected because of inherent limitations in any system of internal accounting and administrative control, including those limitations resulting from resource constraints, legislative restrictions, and other factors. Finally, projection of any evaluation of the system to future periods is subject to the risk that procedures may be inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate. Nonetheless, I (we) have taken the necessary measures to assure that the evaluation, identified in the first paragraph, has been conducted in a thorough and conscientious manner.

(Select the appropriate paragraph)

1. The systems of internal fiscal and administrative controls of the (name of transaction/event cycle) comply with the requirements of this Act.
2. The systems of internal fiscal and administration controls of the (name of transaction/event cycle) do not fully comply with the requirements of this Act. Attachment A to this letter is a corrective action plan for each weakness which:
 - a. fully describes the weakness,
 - b. provides a plan and schedule for correcting the weakness; and
 - c. includes a determination as to whether the weakness is material.

(Signature of Reviewer)

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APPENDIX B

SAMPLE CORRECTIVE ACTION PLAN

INSTRUCTIONS FOR COMPLETING CORRECTIVE ACTION PLANS

1. AGENCY: The title of the agency the reviewer is working for should be placed on this line (e.g., Comptroller). This would not apply to all state agencies.
2. TRANSACTION/
EVENT CYCLE: The transaction/event cycle that the reviewer is directly accountable for should be placed in this space (e.g., Accounts Receivable).
3. DESCRIPTION
OF MATERIAL
WEAKNESS: Provide a three to five sentence description of the weakness. Be specific with respect to how fiscal/administrative weakness are in noncompliance with Article 3 Section 3001 of the Fiscal Control and Internal Auditing Act.
4. CAUSE OF
CONDITION: Provide an explanation for how the material weakness was created.
5. REASON WHY
WEAKNESS
CANNOT BE
CORRECTED Provide an explanation for why the weakness cannot be corrected.
6. COST OF
WEAKNESS How much is the weakness currently costing the agency or how much is it projected that the weakness will cost the agency if not corrected?
7. COST AND
BENEFITS OF
CORRECTIVE
ACTION: How much will it cost to correct the weakness. What benefits to the internal control structure will be realized by implementing the recommended actions.

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Prepared by _____ Date _____

Reviewed by _____ Date _____
(Supervisor's Signature)

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CORRECTIVE ACTION PLAN
(For reporting to ACEO)

AGENCY: _____

TRANSACTION/EVENT CYCLE: _____

DESCRIPTION OF MATERIAL WEAKNESS:

CAUSE OF CONDITION: _____

REASONS WHY WEAKNESS CANNOT BE CORRECTED:

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COST OF WEAKNESS:

COST AND BENEFITS OF CORRECTIVE ACTION:

MATERIALITY OF WEAKNESS:

CORRECTIVE ACTION SCHEDULED

RESPONSIBLE PERSON:

	<u>Dates</u>	
	Begin	End
TASK - 1 _____	_____	_____
TASK - 2 _____	_____	_____

Chief Executive Officer's
Signature _____

Date _____

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CORRECTIVE ACTION PLAN
(For reporting to the Auditor General)

AGENCY: _____

DESCRIPTION OF MATERIAL WEAKNESS:

REASONS WHY WEAKNESS CANNOT BE CORRECTED:

CORRECTIVE ACTION SCHEDULED

RESPONSIBLE PERSON:

	<u>Dates</u>	
	<u>Begin</u>	<u>End</u>
TASK - 1 _____	_____	_____
TASK - 2 _____	_____	_____

Chief Executive Officer's
Signature _____

Date _____

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APPENDIX C

CERTIFICATION REVIEW CHECKLIST

The objective of the Certification Review Checklist is to identify inquiries and determinations the chief executive officer should make prior to signing the certification letter. "Yes" responses to the questions appearing below will provide a reasonable degree of assurance that agency systems of internal fiscal and administrative controls comply with Article 3, Sections 3001 and 3002 of the Fiscal Control and Internal Auditing Act, or, if not in compliance, that all material weaknesses have been reported.

QUESTIONS

	<u>Yes</u>	<u>No</u>
1. All Evaluation Letters have been received for each transaction/event cycle that was evaluated.	_____	_____
2. All Evaluation Letters indicated that all applicable internal control objectives had been identified.	_____	_____
3. The Evaluation Letters clearly indicate compliance or lack of compliance with FCIAA.	_____	_____
4. For those evaluations that identified control weaknesses a Corrective Action Plan was submitted for each weakness.	_____	_____
5. The Corrective Action Plans were complete as to:		
. Transaction/Event Cycle Evaluated	_____	_____
. Description of Material Weakness	_____	_____
. Cause of Condition	_____	_____
. Reason Why Weakness Cannot Be Corrected	_____	_____
. Cost of Weakness	_____	_____

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Yes

No

. Cost and Benefits of Corrective Action

. Scheduling for Correcting Weaknesses

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GLOSSARY

Activities - Major services or goods provided by an organizational unit. Major activities directly related to the program's objectives.

Agency - Any office, officer, department, commission, board, bureau, division, school, college, university, institution or other agency or unit of the State government subject to audit by the Auditor General of this State as defined in the State Auditing Act.

Agency Component - A functional subdivision, a major organization, a program or a functional subdivision of an agency.

Chief Executive Officer - Includes, respectively, the Secretary of State, the State Comptroller, the State Treasurer, the Attorney General, the State Superintendent of Education, such chief executive officers as are designated by the governing board of each State college and university, the executive director of the Illinois Toll Highway Authority and the executive director of the Illinois Housing Development Authority, as well as the chief executive officer of each other State agency.

Certification Report on the Status of Internal Control - See "Internal Control Certification".

Control Techniques - The mechanisms used to achieve control objectives and which prevent, detect or correct errors.

Detail Internal Control Review - See "Internal Control Review".

Event Cycle - The processes used to initiate and perform related activities, create the necessary documentation and gather and report related data.

General Control Environment - Various environmental factors that can influence the effectiveness of internal controls over program and administrative functions.

Inherent Risk - The potential for fraud, waste and abuse due to the nature of an activity. For example, activities conducted within severe time constraints have greater inherent risk than those which are not subject to time constraints.

Internal Control - The steps that an agency takes to provide reasonable assurance that obligations and costs are in compliance with applicable law; funds, property and other assets are safeguarded against waste, loss, unauthorized use or misappropriation; revenues and expenditures

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applicable to agency operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the assets; and resources are used efficiently and effectively in pursuit of program objectives, and reliable information is maintained for evaluating managerial and organizational performance.

Internal Control Certification - A comprehensive annual report prepared by ACEO which certifies whether the system/s of fiscal and administrative accounting controls are adequate, identifying any material weaknesses and plans and schedules to rectify them.

Internal Control Review - Examining existing internal controls to determine whether existing measures are adequate to prevent or detect the occurrence of potential risks in a cost-effective manner. An internal control review cannot be equated to an audit, since the latter is much more comprehensive and requires the application of standards not appropriate for the internal control review.

Internal Control System - The sum of the organization's methods and measures used to achieve the objectives of internal control.

Internal Control Technique - A process or document that is being relied on to efficiently and effectively accomplish a control objective and thus help safeguard an activity from waste, loss, unauthorized use or misappropriation.

Internal Administrative Controls - The plan of organization and procedures and records that are part of the decision processes leading to management's authorization of transactions. Administrative controls can be divided into two groups: organizational and operational.

Internal Fiscal Controls - The controls on authorizing, processing, recording and reporting transactions, and which operate within the broader control environment of administrative controls.

Material Weakness - A situation in which the designed procedures or degree of operational compliance with those procedures do not provide reasonable assurance that the objectives of internal control specified in the Act are being accomplished.

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Materiality - The significance of an event, amount or error, when measured in the light of surrounding circumstances by a reasonable person. In making a decision or judgment, an event, amount or error would be material if it affects the reasonable person's decision.

Operating Agencies - The principal responsibility of operating agencies is the delivery of programmatic services to the general public.

Operational Controls - The controls which provide assurances that the goals and objectives of agency are met effectively, economically and efficiently, and that only authorized activities are carried out.

Organizational Controls - The controls on how the agency assigns responsibility and defines authority through its organization structure and delegation of authority within the structure.

Reasonable Assurance - A satisfactory level of confidence considering costs, benefits and risks. Reasonable assurance recognizes that the cost of internal control should not exceed the benefit derived.

Segregation of Duties - Assigning duties to individuals so that no one individual controls all phases of the processing of a transaction, thereby permitting errors of omission or commission to go undetected.

Standards of Internal Control - These include: documentation, recording of transactions, execution of transactions, separation of duties, adequate supervision, access to resources, competent personnel, reasonable assurance, and records.

Transaction Cycle - The route by which an event (transaction) flows from inception to final reporting.

Vulnerability Assessment - A review of the susceptibility of an agency, program or function to the occurrence loss or unauthorized use of resources, errors in reports and information, illegal or unethical acts, and/or adverse or unfavorable public opinion.

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20	Statute Reference
30	Organization Structure of State Government
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40	Budgetary Accounting and Legal Compliance
20	Methods of Accounting
10	Fund Accounting and Fund Classification
20	Measurement Focus and Basis of Accounting
30	Capital Asset and Depreciation Expense Reporting
10	Overview and Definitions
20	Valuation of Capital Assets
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20	Long-Term Debt Instruments
30	Compensated Absences
40	Grants, Entitlements, and Shared Revenues Including Appropriations to Component Units
50	Claims, Judgments, and Contingencies
60	Leases/Installment Purchases/Certificates of Participation
60	Other Assets
10	Restricted Assets
20	Inventory
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30	Special and Extraordinary Items and Other Significant Transactions
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PURPOSE AND SCOPE

The Constitution of 1970 created the elective Office of the Comptroller to assume broadly defined fiscal duties, including those formerly performed by the Auditor of Public Accounts. This Constitutional provision is implemented by the State Comptroller Act, which required the Comptroller to establish a Uniform Statewide Accounting System which will be applicable to the recording of transactions of "all State agencies." (See Procedure 01.10.60.) Also, Public Act 86-1415 ([15 ILCS 405/6.01](#)) requires that "the Comptroller shall specify and establish the financial accounting and reporting standards and principles to be used by all State government and State agencies." The purpose of this document is to define the principles of accounting which will underlie the development, implementation and operation of the Statewide Accounting Management System (SAMS).

An accounting principle is defined as "a general law or rule adopted or proposed as a guide to action; a settled ground or basis of conduct or practice." ¹

This document will define principles in each of the following broad categories:

- . Methods of Accounting
- . Capital Asset and Depreciation Expense Reporting
- . Revenue and Related Asset (Receivable) Reporting
- . Expenditure/Expense and Related Liability Accounting
- . Other Assets
- . Financial Statement Presentation

Each of the defined principles will be discussed in relation to the particular environment of the State of Illinois. The accounting principles are intended to facilitate the development and maintenance of a reliable central source of timely fiscal information which will describe the financial condition of the State, report upon the stewardship of public officials, and provide analytical data for legislators, agency administrators, investors and the citizens of Illinois.

SAMS is not intended to displace the internal accounting systems of individual State agencies. However, these principles do apply to agency internal accounting, and prescribe the nature of SAMS. Accordingly, they underlie the development of formats and procedures by which all State agencies must report fiscal information to the Comptroller within the meaning of the Constitution of 1970 and the State Comptroller Act.

¹ American Institute of Certified Public Accountants (AICPA), Accounting Terminology Bulletin Number 1

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RECOGNITION OF AUTHORITATIVE SOURCES

In order to foster general acceptability of these accounting principles, the significant literature which enjoys general acceptance in governmental accounting and related fields has been researched. Those sources which have contributed to the definition of these accounting principles include:

- . Government Finance Officers Association, *Governmental Accounting, Auditing and Financial Reporting*
- . Governmental Accounting Standards Board, *Codification of Governmental Accounting and Financial Reporting Standards*
- . AICPA, *Audits of State and Local Governmental Units*
- . AICPA, *Audits of Colleges and Universities*
- . AICPA, *Audits of Providers of Health Care Services*
- . National Association of College and University Business Officers, *College and University Business Administration*

Several other respected sources have been consulted, including widely accepted accounting texts, relevant pronouncements and publications of the AICPA, other publications, articles and accounting literature and individual governmental accounting experts.

The literature has historically addressed the general area of state and local government, rather than consider the more specific discipline of recording, classifying and reporting state government financial information. SAMS addresses the unique requirements of statewide accounting in Illinois by adapting widely accepted principles, as set forth in the literature, to the environment in which they must operate.

Comptroller accounting standards or principles established in accordance with P.A. 86-1415 will conform to the GAAP hierarchy (AICPA Codification of Audit Standards AU 411.12) listed below:

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- a. GASB Statements and Interpretations, plus AICPA and FASB pronouncements when specifically made applicable to state governments by a GASB Statement or Interpretation.
- b. GASB Technical Bulletins and the following pronouncements when specifically made applicable to state governments by the AICPA and cleared by the GASB: AICPA Industry Audit and Accounting Guides and AICPA Statements of Position.
- c. Consensus positions of the GASB Emerging Issues Task Force and AICPA Accounting Standards Executive Committee (AcSEC) Practice Bulletins when specifically made applicable to state governments by the AICPA and cleared by the GASB.
- d. "Q and A's" published by the GASB staff, and widely recognized and prevalent industry practices.
- e. Other accounting literature such as GASB Concepts Statements.

In the absence of guidance within the SAMS manual on any particular accounting issue, the guidance in the above GAAP hierarchy should be followed. It is the intent of the Comptroller's office to conform to all newly established GASB statements as of the required implementation date.

EVOLUTIONARY NATURE OF ACCOUNTING PRINCIPLES

The environment of State government is a dynamic one. Change is increasingly a factor in State government--organizational and operational changes, procedural changes, changes in personnel and in the aggregate level of financial sophistication within State agencies. Pragmatism cannot dictate principle, and yet the principles which this document defines must underlie a system which will function effectively in a practical environment. Steps have been taken, therefore, to prescribe accounting principles at a practical level while recognizing the dynamics of the environment and of the principles themselves.

Generally accepted governmental accounting principles have evolved over a period of years. Their current status reflects not only the historical requirements of users of financial information but also the "state of the art" in public sector financial management. As increased attention is paid to State government accounting--historically a neglected subject--additional refinements will occur within the body of accounting principles presented in this document.

There will be a perpetual function of review and evaluation regarding these principles in order to upgrade and optimize the ability of SAMS to meet the requirements of its users for timely, complete and accurate financial information.

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STATUTE REFERENCE

The statutory authority requiring the Comptroller to specify and establish accounting and reporting standards and principles to be used by all State agencies is contained in Section 6.01 of the State Comptroller Act, ([15 ILCS 405/6.01](#)) as set forth below.

"The Comptroller shall specify and establish the financial accounting and reporting standards and principles to be used by all State government and State agencies. The standards and principles shall be effective upon filing by the Comptroller with the Auditor General. The Comptroller shall maintain and publish the standards and principles as a public document. These standards and principles shall be known as the Generally Accepted Accounting Standards and Principles for Illinois State Government, and shall, whenever possible, be compatible with any similar nationally existing generally accepted accounting standards and principles for government.

In establishing the Generally Accepted Accounting Standards and Principles for Illinois State Government, the Comptroller shall consult with the Governor and the other members of the Executive Branch, the Chief Justice of the Supreme Court, and the leadership of the General Assembly and shall provide to these officials draft copies of any proposed standards at least 90 days prior to their adoption and shall consider any responses or suggestions that these officials may present."

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PROCEDURE	ORGANIZATION STRUCTURE OF STATE GOVERNMENT	REVISION NUMBER 06-001

FUNDS

The fiscal resources of the State of Illinois are organized and recorded in accounting entities known as funds. Funds are defined and discussed in the "Fund Accounting and Fund Classification" procedure (03.20.10). The important distinction to be noted organizationally is that funds are accounting entities established by law or administrative action for either general or specific purposes. Funds do not imply the physical segregation of cash and/or investments. Funds are groups of accounts which record and control the transactions of the State government agencies established for the purpose of carrying out programs in the public interest.

AGENCIES

The Constitution of 1970 organized the State Government into three branches--Legislative, Judicial and Executive. The Executive Branch includes the Governor and the several departments and agencies responsible to the Governor, as well as the Lieutenant Governor, Attorney General, Secretary of State, Comptroller, and Treasurer. "State agencies" are defined in the State Comptroller Act as all "departments, officers, authorities, public corporations, quasi-public corporations, commissions, boards, institutions, State colleges and universities and all other public agencies created by the State, other than units of local government and school districts." State agencies are frequently classified as "code" and "non-code," which refer to the applicability of the State Administrative Code.

INTERRELATION OF FUNDS AND AGENCIES

As accounting entities, funds record the fiscal activity generated by State agencies. An agency may receive its resources from one or more funds; likewise, a fund may record the fiscal activity for one or more agencies. State agencies which administer funds--as the Department of Natural Resources administers the State Parks Fund--do so pursuant to the statutory or administrative authority which established the funds. An agency which does not control a fund is said to participate or have accountability in the fund which records its transactions.

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INTERGOVERNMENTAL RELATIONS

The State of Illinois maintains fiscal relations with the United States and with general and special purpose units of local government within the State.

Hundreds of grants and contracts exist between the State and agencies of the Federal Government. Most of these agreements relate to the sharing of costs for joint programs within Illinois. It is customary for the State to draw the Federal share of these costs, sometimes through a financial intermediary, into special Federal Trust Funds from which they are administered in accordance with established guidelines. The State must make an accounting periodically to the Federal Government to demonstrate proper use and administration of the funds.

Local government units within Illinois derive powers and authority from the State. Fiscal relationships are created through distribution of State resources--such as a portion of Motor Fuel Tax receipts--to local governments. Federal funds are frequently distributed by the State to units of local government. School districts utilize State resources to construct new facilities under lease-purchase agreements with the State. Additionally, local government units function as agents of the State in various fiscal roles.

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PROCEDURE	BUDGETARY ACCOUNTING AND LEGAL COMPLIANCE	REVISION NUMBER 05-001

APPROPRIATION, OTHER EXPENDITURE AUTHORITY
AND BUDGETARY ACCOUNTING

The Comptroller's Accounting records shall provide for the control of fiscal activity against established fiscal plans in the form of appropriations, other expenditure authority and budgets.

Budgeting is a well-established practice of State government which provides a mechanism for control over revenues and expenditures. Budgets are prepared for appropriated funds by individual State agencies, which submit them for review through the Governor's Office of Management and Budget. The Governor may adjust the budgets of agencies responsible to the Governor and may recommend changes in the budget to the General Assembly. After due legislative consideration the budgets mature in the form of appropriation acts, which contain provisions that should be entered into the accounts of appropriated funds in order to facilitate the presentation of fiscal information which will demonstrate that these legal requirements have been satisfied.

For many State agencies, other levels of restrictions of resources are made to enforce further expenditure control. Entry of these restrictions (reversions) into the Comptroller's statewide accounting records is desirable and, in some cases, required to comply with language of the Appropriation Act which requires the Governor's release.

In cases of non-appropriated funds, allotments should be prepared and, where practicable, entered into the Comptroller's statewide accounting system.

Within the State of Illinois, there are essentially two forms of budget and appropriations--"line item" budgeting and "program" budgeting. The form in which the budget is prepared by the agency and the form in which the General Assembly enacts the appropriation are, to a large extent, mutually dependent.

Traditional, or line-item budgets emphasize the exchange of resources for goods or services classified on an organizational basis by the purpose or object of expenditure--such as personal services, commodities, and so forth--as defined in the Finance Act. Their primary purpose is the imposition of accounting and administrative control with respect to readily defined object classifications over organizational units authorized to expend public funds.

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Within the traditional budget, planned expenditures for ordinary operations should be clearly segregated from those planned for capital or permanent improvements.

Program budgeting implies the prior definition of governmental activities, functions or programs. It provides a facility for estimating the total costs of specific programs. Using estimates of planned programmatic results, as established by respective program plans, agency officials may assess the prospective cost of these results, and accordingly may make or recommend rational decisions concerning the allocation of scarce resources. By thoughtfully defining and classifying governmental programs, it would be possible to examine results and costs on a statewide basis, rather than agency by agency. State agencies and the General Assembly should have the flexibility to utilize this method of financial planning and control. SAMS should therefore provide for recording and classifying fiscal plans and transactions in either budgetary format.

LEGAL COMPLIANCE

When the presentation of fiscal information in accordance with SAMS accounting and financial reporting policies and procedures conflicts with the presentation required to demonstrate legal compliance, such legal compliance should be demonstrated through the use of supplementary schedules (NCGAS 1, ¶12; GASB Cod. Sec. 1200.113).

If financial statements prepared in accordance with these policies and procedures fail to present information in a manner required to show compliance with legal or contractual provisions, the principles should govern financial statement presentation. This position is justified by the postulate of consistency and comparability, as well as the provisions of Sections 19 and 20 of the State Comptroller Act which require presentation “in such form as will most clearly and accurately set out the current fiscal condition of the State.” Presentation of data to demonstrate legal compliance—for instance, a Federal Trust Fund which may be required to present fiscal data on a cash basis—should be accomplished through the use of supplementary schedules to the financial statements.

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Background

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equity or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Funds of the State of Illinois are legal and accounting entities intended to account for the financial transactions of State agencies. The State classifies its funds in accordance with generally accepted accounting principles.

Procedures

At the Agency level, the self-balancing feature of each fund should be accomplished through the double entry method of accounting upon preparation of GAAP reporting packages. This technique embodies the inherent control features of the accounting equation. For each fiscal and accounting entity there should exist a real or implicit ledger of accounts. The classification and recording of each transaction--i.e., each entry to the ledger--should satisfy the accounting equation. It follows that the sum of all debit entries in the ledger must equal the sum of all credit entries, and the fund is thereby self-balanced. The treatment of specific transactions as applied to the Statewide Accounting Management System will be discussed in appropriate sections of the SAMS Manual.

Fund Classification

For purposes of reporting in conformance with generally accepted accounting principles, the financial activities of the State have been classified into the following fund categories:

1. **Governmental Fund Types**

- a. **General Fund** - This fund accounts for transactions related to resources obtained and used for those services traditionally provided by a state government, which are not required to be accounted for in other funds. These services include, among others, general government, public protection and justice, health and social services, employment and economic development, environment and business regulation, transportation, and education (other than institutions of higher education). Certain resources obtained from Federal grants and used to support general governmental activities are accounted for in the general funds consistent with applicable legal requirements.

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b. **Special Revenue Funds** - These funds account for transactions related to resources obtained from specific revenue sources (other than for permanent funds or major capital projects) that are legally restricted to expenditure for specified purposes. Special revenue funds account for, among others, Federal grant programs, taxes levied with statutorily defined distributions, and other resources restricted as to purpose.

c. **Debt Service Funds** - These funds account for transactions related to resources obtained and accumulated to pay interest and principal on general long-term obligations (other than capital leases and unfunded retirement cost).

d. **Capital Projects Funds** - These funds account for transactions related to resources obtained and used for the acquisition or construction of major capital facilities including those provided to political subdivisions and other public organizations (other than those financed by proprietary funds, fiduciary funds, and university and college funds).

Such resources are derived principally from proceeds of general obligation bond issues, Federal grants, and operating transfers from general funds.

e. **Permanent Funds** – These funds account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support programs of the State.

2. **Proprietary Fund Types**

a. **Enterprise Funds** - These funds may be used to report any activity for which a fee is charged to external users for goods and services. Activities are required to be reported as enterprise funds if any one of the following criteria is met. The following criteria should be applied in the context of the activity's *principal revenue sources*:

- Activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges *and* the full faith and credit of a related primary government or component unit – even if that government is not expected to make any payments – is not considered to be payable solely from fees and charges of the activity.

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⌘ Laws or regulations require that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.

⌘ The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

- b. **Internal Service Funds** – These funds may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. Internal service funds should be used only if the reporting government (i.e. State of Illinois) is the predominant participant in the activity.

3. **Fiduciary Fund Types**

- a. **Pension and Other Employee Benefit Trust Funds** – These funds should be used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans.
- b. **Investment Trust Funds** - These funds should be used to report the external portion of investment pools reported by the sponsoring government (i.e. State of Illinois) in accordance with [GASB Statement No. 31](#).
- c. **Private Purpose Trust Funds** – These funds account for any trust arrangements not properly classified as a pension trust fund or an investment trust fund “under which principal and income benefit individuals, private organizations, or other governments.”
- d. **Agency Funds** - These funds should be used to report resources held by the State in a purely custodial capacity (i.e. assets are equal to liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

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General Capital Assets and General Long-term Debt

General Capital Assets. Capital assets acquired with governmental fund resources are accounted for as capital expenditures and not capitalized in the governmental fund financial statements. Those capital assets are referred to as *general capital assets*. General capital assets also include capital assets that are associated with governmental funds that were received through donation, even though not reported as capital expenditures or capitalized in the governmental funds. Since these assets are not reported in the fund financial statements, agencies are required to separately account for and report general capital asset activity on the Form SCO-538.

General Long-term Debt. Unmatured long-term indebtedness, compensated absences, claims and judgments, special termination benefits, and landfill closure and post-closure care costs (other than “specific fund debt” of proprietary and trust funds) are not be reported in the governmental fund financial statements. Those liabilities are referred to as general long-term liabilities. As these liabilities are not reported in the fund financial statements, agencies are required to separately account for and report general long-term liability activity in the SCO Forms 566, 580, and 599.

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POLICY

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting, including the encumbrance modification.

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and accrual basis of accounting.

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Current Financial Resources Measurement Focus and the Modified Accrual Basis of Accounting

Under the current financial resources measurement focus and the modified accrual basis of accounting, revenues are recognized when measurable and available. The State considers all revenues reported in the governmental funds to be available if collected within the lapse period. Application of the “measurable and available” criteria requires judgment, consideration of the materiality of the item in question, and due regard for the practicality of measurement, as well as consistency in application.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long term debt, claims and judgments, compensated absences, special termination benefits, and landfill closure and postclosure care costs, which are recognized as expenditures to the extent they have matured (when due). Currently a related liability is incurred when goods or services are received. During lapse period, it must be determined if the payment is for goods or services received before the end of the fiscal year, June 30. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Economic Resources Measurement Focus and the Accrual Basis of Accounting.

Under the economic resources measurement focus and the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the State gives (or receives) value without directly receiving (or giving) equal value in exchange such as grants and entitlements, should be recognized in accordance with the requirements of [GASB Statements No. 33](#), Accounting and Financial Reporting for Nonexchange Transactions, as amended by [GASB Statement No. 36](#), Recipient Reporting for Certain Shared Nonexchange Revenues. The issuance of debt, payment of debt, and purchases of capital assets is not reported in the operating statement.

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OVERVIEW

Capital assets include infrastructure, land, land improvements, site improvements, buildings, building improvements, equipment, works of art and historical treasures, and intangible assets that are used in operations and that have expected useful lives extending beyond a single reporting period. Capital assets are accounted for differently in the basic financial statements depending on the measurement focus used.

- Capital assets acquired with governmental fund resources are accounted for as capital expenditures and not capitalized in the governmental fund financial statements. Those capital assets are referred to as general capital assets. General capital assets also include capital assets that are associated with governmental funds that were received through donation, even though not reported as capital expenditures or capitalized in the governmental funds.
- Capital assets acquired with proprietary or fiduciary fund resources or donated to those funds are capitalized in those funds and depreciated in those funds over their estimated useful lives.
- In the government-wide financial statements, capital assets, including general capital assets, are capitalized and depreciated over their estimated useful lives (except for land, land improvements, construction in progress, infrastructure being accounted for under the modified approach and certain works of art and historical treasures).

The following table provides an overview of capital asset reporting for different situations.

Activity	Government-wide Financial Statements	Governmental Fund Financial Statements	Proprietary Fund Financial Statements	Fiduciary Fund Financial Statements (excluding agency funds)
Capital assets purchased; or received through donations (except noncapitalized works of art and historical treasures)	<ul style="list-style-type: none"> ▶ Capitalize assets ▶ Report donations as revenue or contribution to term or permanent endowment 	<ul style="list-style-type: none"> ▶ Report assets purchased as an expenditure ▶ Do not report donations as an asset or a financial resource inflow 	<ul style="list-style-type: none"> ▶ Capitalize assets ▶ Report donations as capital contribution or contribution to term or permanent endowment 	<ul style="list-style-type: none"> ▶ Capitalize assets ▶ Report donations as addition

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Activity	Government-wide Financial Statements	Governmental Fund Financial Statements	Proprietary Fund Financial Statements	Fiduciary Fund Financial Statements (excluding agency funds)
Noncapitalized works of art and historical treasures purchased; or donated	<ul style="list-style-type: none"> ▶ Report assets purchased as an expense ▶ Report donations as revenue or contribution to term or permanent endowment 	<ul style="list-style-type: none"> ▶ Report assets purchased as an expenditure ▶ Do not report donations as an asset or a financial resource inflow 	<ul style="list-style-type: none"> ▶ Report assets purchased as an expense ▶ Report donations as capital contribution or contribution to term or permanent endowment 	<ul style="list-style-type: none"> ▶ Report assets purchased as a deduction ▶ Report donations as an addition
<p>Capital assets accounted for using the depreciation method:</p> <p>Use of exhaustible capital assets;</p> <p>Outlays that extend the initial estimated useful lives of the assets (preservation costs) or improve their efficiency (improvements) or capacity (additions); or</p> <p>Outlays for repairs and maintenance</p>	<ul style="list-style-type: none"> ▶ Charge depreciation expense and increase accumulated depreciation ▶ Capitalize and depreciate ▶ Report as expenses 	<ul style="list-style-type: none"> ▶ Not applicable ▶ Report as expenditures ▶ Report as expenditures 	<ul style="list-style-type: none"> ▶ Charge depreciation expense and increase accumulated depreciation ▶ Capitalize and depreciate ▶ Report as expenses 	<ul style="list-style-type: none"> ▶ Charge depreciation deduction and increase accumulated depreciation ▶ Capitalize and depreciate ▶ Report as deductions
<p>Infrastructure capital assets accounted for using the modified approach:</p> <p>Use of infrastructure capital assets</p>	<ul style="list-style-type: none"> ▶ No charge for depreciation 	<ul style="list-style-type: none"> ▶ Not applicable 	<ul style="list-style-type: none"> ▶ No charge for depreciation 	<ul style="list-style-type: none"> ▶ No charge for depreciation

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Activity	Government-wide Financial Statements	Governmental Fund Financial Statements	Proprietary Fund Financial Statements	Fiduciary Fund Financial Statements (excluding agency funds)
Outlays that improve the assets' efficiency (improvements) or capacity (additions)	▶ Capitalize	▶ Report as expenditures	▶ Capitalize	▶ Capitalize
Outlays that extend the estimated useful lives of the assets (preservation costs) and outlays for repairs and maintenance	▶ Report as expenses	▶ Report as expenditures	▶ Report as expenses	▶ Report as deductions
Sales and other dispositions of capital assets	▶ Remove the assets' cost and any accumulated depreciation ▶ Report gain or loss on sale as special item or as general revenue or general government-type expenses (See GASB 34 Q&A, item 131)	▶ Report proceeds as other financing source or special item	▶ Remove the assets' cost and any accumulated depreciation ▶ Report gain or loss on sale as special item or as revenue or expense (usually non-operating)	▶ Remove the assets' cost and any accumulated depreciation ▶ Report gain or loss on sale as an addition (deduction)

DEFINITIONS

Infrastructure

Infrastructure assets are long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, waterways, water and sewer systems, dams, and lighting systems (attached to infrastructure assets, e.g., interstate lighting, airport runway lighting). Buildings, except those that are an ancillary part of a network of infrastructure assets, should not be considered infrastructure assets.

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Land

Land is unimproved realty (typically the total closing cost).

Land Improvements

Land improvements are the non-depreciable costs and betterments of preparing the land for its intended use. An example of a land improvement is leveling and grading.

Site Improvements

Site improvements are the depreciable costs and betterments affixed to land that generally add to its value and functionality. Examples of site improvements include, but are not limited to, temporary structures, access roads, parking lots, fencing, lighting (e.g., lights in parking lots, lights along walkways), tunnels that connect buildings, gas, electricity or steam transmission lines, and campsites.

Buildings

Buildings are permanent structures designed to house persons or personal property, together with the initial cost of fixtures attached to and forming a permanent part of the building (i.e. immovable).

Building Improvements

Building improvements are capital expenditures that materially extend the useful life of a building, increase the capacity and/or efficiency of the building, or adapt to a new use. Building improvements also include capital expenditures that add value, extend the useful life, or adapt a leased building to a new use.

Works of Art and Historical Treasures

Works of art and historical treasures are assets that have cultural, aesthetic, or historical value and often are protected and preserved in a manner greater than that for other assets. Works of art and historical treasures are collections or individual items of significance that are owned by an agency which are not held for financial gain, but rather for public exhibition, education or research. Examples include Lincoln manuscripts, historic buildings, and civil war flags.

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Equipment

Equipment assets are typically any **movable**, non-consumable, tangible personal property used in the operations of the State. Equipment includes the following assets:

- **Vehicles** – including, but not limited to, automobiles, trucks, trailers, aircraft, motorcycles, and farm vehicles.
- **Furniture and Fixtures** – movable equipment incorporated in a building including, but not limited to, office and building furnishings, communication devices, and other assets necessary to the use of the premises.
- **Library Assets** – includes assets that do not meet the requirements of non-capitalization for Works of Art and Historical Treasures (under paragraph 27 of GASB 34). Examples of library assets include: information sources that are circulated to students or the general public; including books, journals, periodicals, audio/visual media, computer-based information, manuscripts, maps, documents, and similar items which provide information essential to the learning process or which enhance the quality of academic, professional, or research libraries.
- **All other moveable tangible personal property used in the operations of the State.**

Capital expenditures that add value, extend the useful life, or adapt “equipment” (including leased equipment) to a new use and exceed the capitalization threshold for “equipment” should also be included in this category.

Construction in Progress

The accumulation of costs incurred during construction of assets. The accumulated costs are held in Construction in Progress until such time as the project is determined to be “substantially complete” (i.e. ready for its intended use).

Repairs and Maintenance

Repairs and maintenance include the ordinary and necessary projects needed to keep an asset serviceable through its expected life. Repairs and maintenance projects, by definition, do not increase the capacity or operating efficiency or extend the useful life of the asset. Repairs and maintenance costs are not capitalized, but rather expensed in the period incurred.

Network

A network is composed of all assets that provide a particular type of services for the State or an agency. A network of assets may be only one asset that is composed of many components. For

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example, a network of infrastructure assets may consist of a series of inter-connected highways and roads.

Subsystem

A subsystem is composed of all assets that make up a portion or segment of a network. For example, all the roads of the State could be considered a network of infrastructure, while interstate highways, state highways, and rural roads could each be considered a subsystem of that network.

Capitalization Threshold

The dollar value at which the State elects to capitalize tangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Depreciation

A systematic and rational method of allocating the cost of a capital asset to the periods benefiting from its use.

Composite Methods

Calculating depreciation for a collection of similar assets (group depreciation method), such as traffic signals or lane-miles or dissimilar assets, such as all assets composing a transportation network or building.

Modified Approach (Infrastructure)

The election not to depreciate infrastructure assets that are part of a network or subsystem of a network that meet two specific requirements. First, the agency manages the eligible infrastructure assets using an asset management system that has certain specified characteristics, second, the agency documents that the eligible infrastructure assets are being preserved approximately at (or above) a condition level established and disclosed by the agency.

Intangible Assets

Intangible assets are assets that lack physical substance, are nonfinancial in nature, and have an initial useful life extending beyond a single reporting period. Examples of intangible assets include, but are not limited to, software (both internally generated and non-internally generated), easements and rights of way, and water and land use rights.

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Internally-Developed Intangible Assets in Progress

The accumulation of costs incurred during development of intangible assets, such as software, patents, trademarks, and copyrights. The accumulated costs are held in Internally-Developed Intangible Assets in Progress until such time as the project is determined to be “substantially complete” (i.e., ready for its intended use).

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Capital assets should be reported at actual or estimated historical cost or, if donated, at their estimated fair value at the time of acquisition. Historical cost includes the amount paid for the asset, capitalized interest for constructed proprietary fund assets, and ancillary charges necessary to place the asset into its intended location and condition for use. Interest should not be capitalized for constructed governmental assets.

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Capital assets should be reported at historical cost and should include ancillary costs to place the asset in service such as the cost of freight, site preparation, architect and engineering fees, etc. If something other than cash is used to pay for the asset, then the fair-market value at the time of acquisition of the non-cash payment or consideration determines the asset's cost or acquisition value. When the value of the consideration paid cannot be determined, the asset's fair market value at the time of acquisition determines its cost.

The following is a description of capital asset valuation by asset category:

Infrastructure

The cost of infrastructure includes all labor, material and professional services to construct the asset together with insurance, interest (for proprietary funds only), and other indirect costs incurred during the period of construction, to place the asset into its intended use. The cost should also include the amount paid for buildings (i.e. purchase price or labor, material and professional services if constructed) that are ancillary to a network or subsystem of infrastructure. The amount (type) of costs that should be capitalized depends on whether the modified approach is used to account for the respective network (or subsystem) of infrastructure. See the capitalization policy for infrastructure assets in Procedure 03.30.30.

Land and Land Improvements

The total asset value of land includes two basic elements - acquisition cost (land) and all non-depreciable costs to prepare land for its intended use (land improvements). The acquisition cost of land includes the purchase price of the real estate parcel together with all ancillary expenses up to and including transfer of title. These consist specifically of the contract price, delinquent tax liabilities assumed, expenses for settling other liens against the property, title search, and legal fees.

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Land acquired through eminent domain proceeding should be reported at the settlement amount up to the fair value of the land. Amounts paid in excess of the fair value should be expensed.

Before land is ready for its intended use, costs related to non-depreciable land improvements may be incurred. These costs may be related to grading, filling, drainage, landscaping, and similar items. The costs of improvements become integral to the land cost. Land improvements should be reported at cost, estimated cost, or estimated fair value at the date of acquisition.

Site Improvements

Site improvements should be reported at cost, estimated cost, or estimated fair value at date of acquisition.

Buildings and Building Improvements

An agency may obtain buildings by purchasing them, by contracting with an outside party to construct them, or by constructing them internally. Regardless of the way a building is acquired, the general valuation guideline remains the same: the Agency should capitalize all necessary costs to obtain the building and to get it ready for its intended use. The cost of the building includes all labor, material and professional services to construct the building together with insurance, interest (for proprietary funds only), and other indirect costs incurred during the period of construction, to place the building into its intended use.

The valuation of building improvements includes all costs incurred to complete the improvement. The valuation of building improvements is similar to that described for buildings above.

Intangible Assets

The cost of intangible assets would depend on the type of asset. For non-internally generated assets, the cost is recorded as the amount paid for the asset. If the asset was donated, the cost is recorded based on the fair value of the asset at the time of donation. For internally generated assets, such as software, the project must be separated into three stages: the Preliminary Project Stage, the Application Development Stage, and the Post-Implementation/Operation Stage. Only those costs associated with the Application Development Stage should be included when determining valuation. Costs associated with the other two stages should be expensed as incurred.

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Equipment

The basic cost of equipment usually is determined by all of the costs necessary to acquire the asset and place it into service. Included in the cost of equipment in addition to the net invoice cost are freight charges, in-transit insurance, applicable taxes, the cost of special foundations or bases; and assembly, installation, and testing costs.

Works of Art and Historical Treasures

The cost of works of art and historical treasures includes the amount paid or fair value at the date of acquisition if donated, and other costs necessary to put the asset into its intended use or place of exhibition. Included in the cost of works of art and historical treasures are freight charges, in-transit insurance costs, applicable taxes, the cost of special foundations or bases, and assembly, and installation costs. All of these costs are necessary to obtain the asset and get it ready for its intended use or exhibition.

Valuation of Donated Property

Land, buildings, works of art, historical treasures, equipment, and/or intangible assets received as a gift or donation should be recorded in the agency's records at their fair market value at time of donation. The fair market value is generally established by an appraisal performed by a qualified appraiser.

Capitalization of Interest on Constructed Assets for Proprietary Funds

Agencies that construct assets, where construction of those assets are accounted for in a proprietary fund (e.g., an enterprise fund) should capitalize interest (in accordance with FASB Statement No. 34, Capitalization of Interest Costs) as part of the ancillary cost of the asset if long-term debt is recorded within the proprietary fund. Interest should not be capitalized on constructed capital assets accounted for as part of governmental activities, including the capital assets of internal service funds incorporated into governmental activities for the purpose of government-wide financial reporting or on capital assets constructed by the Capital Development Board (with general government resources/appropriations) that are subsequently transferred (contributed) to a proprietary fund.

The amount of interest to be capitalized represents interest that the proprietary fund could have avoided had the asset not been constructed. The amount of interest to be capitalized is determined by:

- multiplying the actual expenditures for the qualifying asset during the period
- multiplied by the number of months outstanding,
- multiplied by the appropriate interest rate.

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The interest rate for capitalization purposes is to be based on the rates of the proprietary fund's outstanding borrowings. If the proprietary fund associates a specific new borrowing with the asset, it may apply the rate on that borrowing to the appropriate portion of the expenditures for the asset. A weighted average of the rates on other borrowings of the proprietary fund is to be applied to expenditures not covered by specific new borrowings.

Capitalized interest cannot exceed actual interest costs incurred during the period. If the effect of interest capitalization is immaterial (10% of the capitalization threshold of the category of capital asset being constructed or \$10,000; whichever is less), interest capitalization is not required. Capitalization of interest should cease upon the constructed asset being ready for use or put into use.

Additionally, interest shall not be capitalized for the following types of assets:

- Assets that are in use or ready for their intended use in the activities of the proprietary fund
- Assets that are not being used in the State's operations and that are not undergoing the activities necessary to get them ready for use in the State's operations
- Land that is not undergoing activities necessary to get it ready for its intended use

The amount of capitalized interest should be included as part of the asset's historical cost and reported on Form SCO-538. Capitalized interest included as part of the historical cost of an asset, should be depreciated over the useful life of the asset.

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Capital assets owned by an agency should be capitalized in the government-wide financial statements and in proprietary and fiduciary funds (except for certain works of art and historical treasures as discussed in the procedures section of this policy) that **individually** equal or exceed the following capitalization threshold amounts:

Capital Asset Category	Capitalization Threshold
Infrastructure	\$250,000
Land	\$100,000
Land Improvements	\$25,000
Site Improvements	\$25,000
Buildings	\$100,000
Building Improvements	\$25,000
Equipment	\$5,000
Works of Art, Historical Treasures	\$5,000
Internally-Generated Intangible Assets	\$1,000,000
Non-Internally Generated Intangible Assets	\$25,000

For capital assets (including infrastructure) that are depreciated, expenditures that extend the useful lives of capital assets beyond their initial estimated useful lives (preservation costs) or improve their efficiency (improvements) or capacity (additions) are capitalized, whereas expenditures for repairs and maintenance are expensed.

For infrastructure assets that are not depreciated under the modified approach, expenditures for additions and improvements to eligible infrastructure assets (which increase the capacity or efficiency of assets rather than preserve their useful lives) are capitalized. All other expenditures, even preservations costs, are expensed in the period incurred.

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Assets acquired in various amounts for a single purpose which may not individually meet the capitalization threshold may be capitalized if the estimated total of the project exceeds the capitalization threshold. For example, an agency may purchase several parcels of land which are individually less than the capitalization threshold for land. However, if these parcels were purchased for a single purpose, i.e. a State park, and the total is greater than the threshold, then the total amount may be capitalized. Similarly, if an agency acquires an item of equipment with a cost less than the capitalization threshold for equipment and the agency intends to improve the equipment item, and the cost of the asset and improvements are expected to exceed the threshold, the total cost of the equipment should be capitalized.

Each agency is required to maintain a capital asset management system which includes for all capital assets, at a minimum, the major asset category, description of asset, date of acquisition, method of acquisition, cost or other value, responsible organizational unit, location of asset, identification of applicable network or subsystem (for infrastructure assets), estimated life, estimated salvage value, annual and accumulated depreciation, appropriation, and insured value. If an agency reports infrastructure assets under the modified approach, the capital asset management system should also include condition assessment and maintenance data. If an agency reports works of art and historical treasures, the capital asset management system should also specify whether the asset is exhaustible or inexhaustible.

Agencies should conduct an inventory of all capital assets on an annual basis in accordance with Procedure 29.10.10.

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Capitalization of Works of Art and Historical Treasures

Unless an agency meets the following conditions, it should capitalize collections of and additions to works of art and historical treasures. Agencies are encouraged, but not required, to capitalize those items that meet all of the following conditions:

- a) Held for public exhibition, education, or research in furtherance of public service, rather than financial gain;
- b) Protected, kept unencumbered, cared for, and preserved; and
- c) Subject to an organizational policy that requires the proceeds from sales of collection items to be used to acquire other items for collections.

Individual items that are not part of a collection should always be capitalized if the cost of that item exceeds the capitalization threshold.

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Capitalization of Library Resources

Library resources should be capitalized as a collection. Annual additions to the collection should be capitalized as a single record if the addition exceeds the capitalization threshold for equipment.

GENERAL GUIDANCE ON DETERMINING OWNERSHIP OF CAPITAL ASSETS FOR REPORTING PURPOSES

Capital assets, including infrastructure, should be reported by the agency that owns the asset. In some situations, ownership of assets may be supported by legal documentation, such as deeds or title that is conveyed when the government acquires the assets. In other situations, ownership may be supported by legal or contractual provisions that stipulate ownership under certain conditions. However, in still other situations, ownership may be unclear.

Custodians of capital assets generally have the responsibility to document the ownership to such assets. If ownership to an asset cannot be documented, the asset and corresponding depreciation expense should not be reported by agencies. Documents supporting ownership to an asset should generally be maintained throughout the service life of the asset. In most cases, the ownership of these assets is straightforward; however, in certain cases (e.g., assets that are jointly owned by the State of Illinois and neighboring states), the ownership of an asset may be unclear. These procedures provide guidance to State agencies in determining the ownership of capital assets that they manage and/or maintain.

Guidance on Ownership of Capital Assets Other Than Infrastructure

Capital assets other than infrastructure include such items as land, land improvements, site improvements, buildings, building improvements, equipment, works of art and historical treasures. Agencies should follow the following guidance to ensure that assets recorded are properly owned by the State.

Documentation Requirements Supporting Ownership:

- **Land** (including right-of-way and easements) that is capitalized by an agency should be supported by legal documentation (e.g., legal title documentation, purchase documents, grant documents, etc.) that substantiates the State's legal title to the asset. This documentation should be maintained by an agency in perpetuity due to the inexhaustible nature of the asset. Further, this documentation should be organized and maintained in a manner such that it is available for review by internal and external auditors, Comptroller's Office staff and other interested parties.

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- **Land improvements, site improvements, buildings, and building improvements** should be supported by purchasing documentation (e.g., contracts, requisitions, purchase orders, payment documents, etc.). The documentation should include content such that the type of asset, location of asset, purchase cost, and date of purchase may be determined by an independent third party. This documentation should be maintained as long as these assets are in use by the State or they become obsolete.
- **Equipment** that is capitalized by an agency should be supported by the legal title of the asset. This documentation should be maintained by the agency until the agency disposes of the asset. In cases where legal titles to these types of assets are not commonly issued, the ownership of the asset should be substantiated by purchasing documentation (e.g., requisitions, purchase orders, receipting documents, payment documents, etc.). The documentation should identify a specific asset and include content such that the type of asset, purchase cost and date of purchase may be determined by an independent third party.
- **Works of art and historical treasures** that are capitalized by an agency should be supported by purchasing documentation (e.g., contracts, payment documents, etc.) if the assets have been purchased by the State. If the assets have been donated, the agency should maintain records related to the donation such as title transfers, donor agreements, etc. In addition, records of the appraisals of assets that are donated should be similarly maintained. These records should be maintained as long the State maintains or disposes of the asset.

These documentation requirements apply to all capital assets regardless of whether they were originally purchased/placed into service by an agency or donated to the State by a third party (e.g., private entities, the federal government, etc.).

Guidance on Determining the Reporting Agency for Capital Assets

For reporting purposes, the following guidance should be followed by State agencies:

- **For a capital asset that may be shared or used by more than one State agency**, the asset should be recorded by the agency that originally purchased the asset (or placed it in service).
- **When an asset is transferred from one agency to another**, the legal title to the asset should be assigned to the receiving agency.
- **In the case where an agency occupies a building that is owned by another agency**, the owner agency is responsible for reporting both the value of the building and all costs

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of improvements made to the building, whether by the owner agency or occupying agency, that extends the useful life of the building beyond one year.

Guidance on Ownership of Infrastructure Assets

Infrastructure assets include items such as roads, bridges, tunnels, drainage systems, waterways, water and sewer systems, dams, and lighting systems. In the majority of cases, a legal title document is not created when these assets are constructed or placed into service. Thus, the ownership of these assets should be supported by purchasing documentation (e.g., contracts, requisitions, purchase orders, payment documents, etc.). The documentation should include content such that the method of acquisition, type of asset, location of asset, vendor name/address, purchase cost and date of purchase may be determined by an independent third party.

In cases where infrastructure assets are jointly developed or constructed by the State of Illinois and neighboring states, Illinois agencies should record only those assets which are ***maintained*** by the State. For example, in the case where a bridge spanning the Mississippi River is jointly funded by the states of Illinois and Missouri, the State of Illinois should record the bridge only if it has the primary responsibility for ***maintaining*** the asset. Alternatively, if the State of Illinois contributes financial resources to the ongoing maintenance of the bridge, but maintenance procedures are performed by the State of Missouri, the State of Illinois would not record the asset.

Based on the criteria established above, agencies should record the cost of infrastructure assets that they maintain. As such, the full cost of an asset should be recorded regardless of the manner in which the asset construction costs are financed. For example, if a bridge is jointly funded by the State of Illinois and the State of Wisconsin and the State of Illinois has the responsibility to maintain the bridge, the State of Illinois should record the full cost of construction, with Wisconsin's portion of the funding being recorded as an other financing source.

Location of infrastructure assets does not determine what entity should report particular infrastructure assets. Roads within a county may be owned or managed by a city, the State, or a special district. Those roads would not be considered county assets, even though they are physically located within the county, because the county does not own the roads or (if ownership is unclear) have primary responsibility for managing the roads.

TRANSFERRING OWNERSHIP OF CAPITAL ASSETS

This section describes the procedures to be followed by State agencies and component units when accounting for and reporting transfers of capital assets. In all situations described below, if an agency or component unit is transferring an asset in which it is evident that the asset has been

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impaired (the economic value of the asset is substantially below the book value), the asset should be written down to reflect impairment prior to the transfer of the asset.

Transfers to/from Other Governments

On occasion, the State may transfer ownership of capital assets (including infrastructure) to a local government. In such cases, the transferring agency should remove the net book value of those capital assets from its financial statements and capital asset records. Also, the transferring agency should report an expense of the applicable function equal to the fair market value of the transferred assets. The difference between the fair market value and the net book value at the time of the transfer should be recorded as a gain or loss on the disposition of capital assets. Similarly, local governments (and others) may donate capital assets to the State. Agencies that receive donated capital assets should capitalize the donated assets at their fair market value at the date of donation. The receiving State agency should also report the fair market value of the donated capital assets as a program revenue of the applicable function. Agencies should refer to [GASB Statements No. 33](#) and [No. 34](#) for additional guidance.. The transaction may involve the reporting of extraordinary or special items.

Transfers from Capital Development Board (CDB)

The costs of projects involving the construction of new assets or major remodeling, renovation and rehabilitation projects (as defined by the CDB) which are funded by direct appropriations to the CDB will be reported by the CDB as “Construction in Progress” until the CDB determines the project to be “substantially complete” (i.e. ready for its intended use). At the time the project is substantially complete, the CDB will use the CDB Agency Turnover Report to transfer the project cost to the agency. The agency is then responsible for recording the capital asset on their books and records.

Remodeling, renovation and rehabilitation projects that are not classified as “major” by the CDB will not be accounted for as Construction in Progress (CIP). Costs associated with these projects will be transferred to the agencies on a quarterly basis, through the use of the “CDB Agency Turnover Report.” These costs will be classified as Non-CIP costs. At the time of the transfer, these costs should be recorded by the agency in their capital asset records or as a repair and maintenance costs for that period. The guidance for distinguishing between repairs and maintenance and capital items is provided in SAMS 03.30.10.

Transfers between Primary Government Agencies

Sometimes, a capital asset may be transferred from one primary government State agency to another primary government State agency. In this situation (except for transfers to CMS Surplus

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Property, which is discussed separately below), the receiving agency should record the asset's original cost and related accumulated depreciation at the time of the transfer, and depreciate the asset over the useful life remaining when it is transferred. Gains and losses should not be recorded by the transferring agency. Instead, the transferring agency should record a transfer-out equal to the net book value at the time of the transfer and write off the cost of the asset and related depreciation. Similarly, the receiving agency should record a transfer-in equal to the net book value at the time of the transfer and record the asset at cost with related depreciation.

Transfers involving Component Units

Occasionally, capital assets are transferred between the primary government and component units, or between component units of the State. In these situations, agencies and component units should follow the applicable guidance provided above for "Transfers to/from Other Governments". Receiving entities should follow the same guidance as the receiving agency above, while disposing entities should follow the same guidance as the transferring agency above.

**ASSETS TRANSFERRED TO CENTRAL MANAGEMENT
SERVICES (CMS) FOR DISPOSAL**

Agencies and component units commonly transfer assets to make optimum use of the asset lives. Most equipment items and other low value assets are transferred to CMS for disposal at the end of their useful lives. The assets are transferred to CMS at zero value. CMS considers the transferred items to be inventory. Some inventory items are transferred to State agencies and others in compliance with the Property Control Act (30 ILCS 605/). CMS disposes of the remaining inventory items in accordance with the provisions of Section 7 of the Property Control Act (30 ILCS 605/ 7).

Generally, if assets transferred to CMS Surplus Property have net book value, and the net book value is not significant, a loss should be recognized on the transfer according to the guidance below. If the asset is later transferred by CMS to another State agency, the receiving entity should record the receipt of the asset at zero cost.

In extremely rare cases, high value assets such as aircraft, land, buildings or technical equipment items may be transferred to and/or from CMS. In such rare cases, the financial reporting treatment would be prescribed by the Comptroller's Office Financial Reporting Department on a case-by-case basis.

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Recognition of Loss on Disposal

Capital Assets transferred to CMS for disposal are generally at or beyond the end of the expected useful lives. However, occasionally some assets may be transferred with a net book value. In cases where assets are transferred to CMS before they are fully depreciated, or where there exists a salvage value, agencies should report a loss on the disposition of the asset. The process to be used to report a loss on disposal of a capital asset is described in the table below.

Recognition of Gain on Disposal of Capital Assets

CMS generally reports as revenue to an internal service fund the amounts realized upon disposal of assets sold at auction periodically throughout the year. However, in the event that an agency has been granted authority to dispose of assets, and a gain has been realized, the gain should be reported in the manner described in the table below.

Disposal of Capital Assets

Upon disposition of an asset to a non-State entity, a gain or loss must be recognized as the difference between the net book value of the assets disposed and net proceeds received (i.e. cash and or fair value of dissimilar assets). The following table describes the accounting for disposals of assets:

Accounting Treatment	Governmental Funds	Proprietary Funds	Fiduciary Funds <i>(excluding agency funds)</i>
Financial Statements	Report proceeds as other financing sources or special item	Remove the assets' cost and any accumulated depreciation Report gain or loss on sale as special item or as revenue or expense (usually nonoperating)	Remove the assets cost and any accumulated depreciation Report gain (or loss) on sales as an addition (or deduction)
Form SCO 538	Remove the asset's cost and any accumulated depreciation. Report proceeds, net book value, and gain or loss.	Remove the assets' cost and any accumulated depreciation Report proceeds, net book value, and gain or loss.	Remove the assets' cost and any accumulated depreciation Report proceeds, net book value, and gain or loss.

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The net cost of capital assets (historical cost less estimated salvage value) should be depreciated and reported in the government wide statement of activities and in proprietary and fiduciary funds over their estimated useful lives except as discussed below. The straight-line method of depreciation should be used. Capital leases should be amortized over the term of the capital lease.

Assets that are inexhaustible (i.e. land and land improvements, certain works of art and historical treasures), infrastructure assets using the modified approach, and construction in progress should not be depreciated.

Modified Approach

An alternative to the depreciation of infrastructure assets that are part of a network or subsystem of a network (eligible infrastructure assets) is the *modified approach*. Agencies that meet the following requirements and obtain written approval from the Comptroller's Office can elect to use the modified approach for eligible infrastructure assets in lieu of the depreciation method:

Requirements for Using Modified Approach

- The Agency must have an asset-management system with certain features. The system has to:
 - a) have an up-to-date inventory of the infrastructure assets;
 - b) estimate the annual costs to maintain and preserve those assets at the condition level the State has established and disclosed through administrative or executive policy or legislative action; and
 - c) assess the condition of the assets periodically, summarizing the results using a measurement scale. The condition assessments also have to be documented in such a manner that they can be replicated.
- The agency must document that the eligible infrastructure assets are being preserved approximately at (or above) the condition level the agency has established and disclosed. An agency that uses the modified approach has to document that it has performed a complete condition assessment of the assets at least every three years. The agency also has to document that the results of the three most recent complete condition assessments provide reasonable assurance that the assets are being preserved approximately at (or above) the intended condition level.

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Depreciation is a systematic method of allocating the cost of an asset over its estimated useful life. It is not based upon deterioration of the asset in any particular time frame, but rather it is a method of accounting for the consumption of long-lived assets due to use in operations or obsolescence. Also, included in depreciation expense is an allocation of the cost of any improvements placed in service after initial acquisition that benefit future periods.

Depreciation is the process of allocating the cost of tangible property over a period of time, rather than deducting the cost as an expense in the year of acquisition. Generally, at the end of an asset's life, the sum of the amounts charged for depreciation in each accounting period (accumulated depreciation) will equal original cost less salvage value.

General Procedures for Calculating Depreciation

The following five factors must be known to calculate depreciation on a capital asset:

- the date the asset was placed in service;
- the asset's cost or acquisition value;
- the asset's salvage value;
- the asset's estimated useful life; and
- the depreciation method

Service Date

To avoid the complication of depreciating each asset from the specific date on which it was placed in service, GAAP supports guidelines that assume various assets are placed in service or disposed of at designated dates throughout the year. These guidelines are called averaging conventions.

There are five averaging conventions: (1) Full-Month convention, (2) Half-Year convention, (3) Modified Half-Year convention, (4) Mid-Month convention, and (5) Mid-Quarter convention. The Comptroller's Office recommends agencies use the Full-Month convention.

Example Full-Month Convention

The following example illustrates the use of the Full-Month convention: An asset was purchased on July 8, 20X2, and it was disposed of on October 3, 20X3. For purposes of calculating depreciation, an entire month of depreciation should be recorded in the month the asset was purchased and disposed. Accordingly, one month of depreciation would be recorded in July 20X2 and in October 20X3.

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Acquisition Value

See SAMS Procedure 03.30.20 for guidance on valuation of capital assets.

Salvage Value

The salvage value of an asset is the value it is expected to have when it is no longer useful for its intended purpose. In other words, the salvage value is the amount for which the asset could be sold at the end of its useful life. This value can be based on (1) general guidelines from some professional organizations, (2) information from other governmental entities, (3) internal experience, or (4) professionals such as engineers, architects, etc. It is possible that certain assets will have no salvage value.

Estimated Useful Life

Capital assets should be depreciated over their expected useful lives. Agency management should give consideration to the nature of the asset's intended service and the design or acquisition objectives when determining useful lives. The following table is an example of useful lives by asset category:

Capital Asset Category	Estimated Useful Lives (In Years)
Infrastructure:	
Easements	No depreciation
Drainage Systems	20-40
Water Systems	20-40
Roads and Highways (not including right of way):	
Concrete	15-40
Asphalt-rural	20-40
Asphalt- urban	5-25
Non-paved	5-50
Land & Land Improvements	No depreciation
Site Improvements	3-50
Buildings	10-60

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Capital Asset Category	Estimated Useful Lives (In Years)
Building Improvements:	
HVAC Systems	10-20
Roofing	10-35
Electrical/Plumbing	15-45
Equipment:	
Tables, Desks, Chairs	3-7
Computer Hardware	3-7
Telephone Equipment	5-15
Motor Vehicles:	
Cars and light trucks (less than 1 ton)	3-7
Trucks (greater than 1 ton)	10-15
Heavy Construction Equipment	5-10
Other Equipment	3-25
Library Books	5-15
Works of Art and Historical Treasures	5-10
Intangible Assets	3-25

Equipment maintained by the IOC’s capital lease system will be depreciated over the life of the lease. The IOC will supply depreciation amounts as part of the annual GAAP reporting process.

Depreciation Method

There are many different methods used to calculate depreciation including straight-line, decreasing charge methods (i.e. declining balance, double declining balance, and sum of the year’s digit), increasing-charge methods (i.e. sinking fund and annuity methods), and unit of production. For statewide financial statement purposes, the straight-line method should be used. The straight-line method requires that the salvage value be subtracted from an assets’ acquired value to determine its depreciable basis. Using the straight-line method, the depreciable basis is divided by the estimated useful life (as outlined previously in this section), to calculate the amount of annual depreciation.

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Agencies should depreciate capital assets on an individual unit basis unless written permission is obtained from the Comptroller’s Office to use a group or composite depreciation method for certain networks or subsystems of infrastructure. Once a method for a particular asset is chosen, it must generally be used for the life of the asset.

Example Straight-line Depreciation Calculation

To illustrate the straight-line depreciation calculation, assume an agency purchases a one-ton truck. Pertinent data includes the following:

Cost of truck	\$32,000
Estimated useful life	10 years
Estimated salvage value	\$ 2,000

The annual depreciation expense for the truck would be calculated as follows:

$\frac{\text{Cost of truck less salvage value}}{\text{Estimated useful life}}$	= Annual Depreciation expense
$\frac{\$32,000 - \$2,000}{10}$	= \$3,000

Depreciation of works of art and historical treasures

Capitalized collections or individual items that are exhaustible, such as exhibits whose useful lives are diminished by display or educational or research applications, should be depreciated over their estimated useful lives. Depreciation is not required for collections or individual items that are inexhaustible.

Depreciation of Library Resources

Additions to library resources are capitalized as a single record in the year added and depreciated over the estimated useful life using one of the five averaging conventions discussed above. The same averaging convention should be used consistently from year to year to report depreciation.

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Classification of Depreciation Expense in Government-wide Statement of Activities

Depreciation expense should be reported in the government-wide statement of activities as a direct expense of the function that is specifically identified with the underlying capital assets. Each agency's applicable function is defined in SAMS procedure 11.50.50. Most agencies report all their activities only under one function. For these agencies, depreciation expense should be reported entirely as a direct expense of the applicable function for that agency. For those agencies that report their activities under multiple functions, depreciation expense should be allocated to the appropriate functions based on the function of the underlying asset. In some situations, an asset may be shared by multiple functions. Accordingly, depreciation expense for shared assets should be allocated rationally and ratably to the appropriate functions based on each function's estimated use of the asset.

Modified Approach for Infrastructure

The modified approach for infrastructure asset reporting is not a required approach, but rather an option that may be adopted by agencies that own and manage them. If an agency is contemplating the use of the modified approach, agency management should be fully aware of the policy, information systems and reporting requirements and the related costs and benefits of implementing this reporting approach. Further, an agency that is planning to utilize the modified approach in the future is required to contact appropriate Comptroller's Office personnel to ensure that its plans are congruent with those of other agencies with similar assets. This coordination is critical to ensure consistency in the statewide reporting of similar assets managed under the modified approach.

Agencies that manage several types of, networks, or subsystems of infrastructure assets may utilize the modified approach for reporting information on all these assets or a particular type, network or subsystem of assets. If the modified approach is used, the agency must meet all the requirements contained in this Procedure.

Notification of Election to Adopt Modified Approach

At a minimum, an agency that intends to report infrastructure assets under the modified approach, must provide a written request to the Comptroller's Office prior to the year of adoption. The notification must contain the following elements:

1. A clear description of the infrastructure assets for which the agency proposes to report under the modified approach and how those assets are currently classified (e.g., network, subsystem, etc.);

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2. Capitalized cost and related depreciation of these assets as of last reporting period;
3. Description of the agency's asset management system and related functionalities that address the reporting requirements established in this Procedure;
4. Brief description of the agency's proposed condition assessment methodology;
5. Proposed established condition level of assets;
6. Estimated budgetary implications of utilizing the modified approach; and
7. Other useful information related to this reporting approach.

Before implementing the modified approach, the agency should be prepared to work closely with Comptroller's Office personnel to develop and/or revise appropriate policies, procedures, systems reporting standards, etc. in order to utilize the modified approach on a prospective basis.

Requirements for Using Modified Approach

In order to utilize the modified approach, an agency must satisfy the following requirements (in addition to the basic notification requirements outlined above):

- **Asset Management System** - The agency must manage its infrastructure assets utilizing an asset management system that includes an inventory of the assets that are currently managed and maintained by the agency. The inventory and related asset data must be maintained in sufficient detail to produce the information required by this Procedure for disclosure purposes; however, the inventory does not have to provide a detail of individual assets. For example, an inventory for a road subsystem may provide an aggregate of pavement miles by type and not provide detail by specific location. The nature and degree of aggregation should be defined in the agency's implementation policies and procedures.
- **Establish Condition Level** - The agency must establish a minimum infrastructure asset condition level at which it plans to maintain and preserve its assets. Asset condition levels should be established as an integral part of an agency's normal planning and budgeting process with input from appropriate agency management, the Governor's Office and citizens. Asset condition levels may be established by the agency for a network, subsystem or type of asset depending on its overall asset management methodology. For example, if an agency defines a transportation network consisting of several subsystems (three types of roads, two types of bridges and lighting systems), it could establish an individual condition level for each subsystem. Alternatively, it

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could establish a condition level for the entire network based on an aggregate asset management methodology that takes into account the condition levels of each subsystem. The agency must document its planned condition level goals and measurement policies and procedures for review by external auditors and/or Comptroller's Office financial reporting personnel.

- **Estimate Annual Maintenance Expenditures** - The agency's asset management system must be capable of estimating the annual amount of expenditures necessary to maintain and preserve its assets at the established condition level(s).
- **Perform Condition Assessment** - The agency must perform or have established procedures to perform condition assessments of its infrastructure assets on a consistent and periodic basis (but at least every three years). These condition assessments must be summarized into information that is useful to users of the financial statements utilizing a measurement scale. These assessments may be based on sampling techniques and/or revolving evaluations of assets. For example, an agency could establish an asset condition methodology that assigns a condition rating (scale from 1 to 10) to concrete bridges based on a weighting of three factors: 1) visual inspection; 2) structural evaluation utilizing detection equipment; and 3) age of the bridge. Each year, the agency conducts condition assessments on a sample of bridges and assigns an overall rating to each bridge based on the three factors. The results of the condition assessments are utilized to extrapolate the overall condition of the agency's bridges utilizing the established scale. The documentation supporting the condition assessment should be sufficiently clear to permit review by external auditors and/or representatives of the Comptroller's Office. The documentation of the condition assessment should include coverage of the significant steps of the process, the results and the conclusions. The documentation should permit the independent reviewers to reach the same conclusions reached by the technicians that prepared the assessment.
- **Document Asset Management Methodology** - The agency must document its asset management methodology, the basis for its established asset condition levels and related assessments, and related assumptions. Generally, this documentation should be summarized into an asset management plan that is adopted by the agency. The plan and related supporting documentation should be available upon request for use by the Comptroller's Office, auditors, legislators, citizens or other stakeholders.

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- **Document Condition Assessment** - The agency must document its asset condition assessments in a manner such that they may be reviewed, evaluated and/or replicated by a qualified independent third-party. The level of documentation maintained by the agency should be determined based on industry practices, professional standards and management judgment.

Discontinuance of Modified Approach

An agency may no longer use the modified approach for reporting infrastructure assets if it fails to meet the requirements outlined above. Any of the following reasons will require an agency to utilize the depreciation approach to infrastructure reporting:

- Failure to perform a replicable condition assessment at least every three years;
- Failure to document the condition assessment properly;
- Inability to demonstrate that assets were not maintained at the condition level established by the agency; or
- Inability to provide the proper disclosure information to Comptroller's Office for CAFR preparation purposes.

An agency must communicate to the Comptroller's Office no later than 30 days after it becomes aware that it will no longer satisfy the requirements of the modified approach.

If an agency fails to satisfy any of the above requirements, depreciation of the infrastructure assets would begin in the fiscal year subsequent to the fiscal year that the requirements outlined in this Procedure are not met. For reporting purposes, an agency should continue to report its infrastructure assets at historical cost at transition to the depreciation approach. Preservation costs that were expensed during previous reporting periods (when utilizing the modified approach) should not be added back into the capitalized historical costs of the infrastructure assets. However, these costs should be capitalized in prospective reporting periods.

For the fiscal year in which transition to the standard approach occurs and for future reporting periods, the agency should calculate and report depreciation on its infrastructure assets..

Requirements for Reporting to Comptroller's Office

Agencies utilizing the modified approach for infrastructure assets are required to report a range of information to the Comptroller's Office annually. This information is utilized to prepare the statewide CAFR and includes the following elements:

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1. The assessed condition level of assets for the three most recently completed assessments;
2. The dates on which the condition assessments were completed;
3. The established condition level for each asset type, network or subsystem;
4. A brief narrative describing the agency's condition measurement scale and methodology utilized to perform periodic condition assessments;
5. The estimated annual amount (calculated at the beginning of the fiscal year) of expenditures required to maintain and preserve the agency's assets at the established condition level for the past five fiscal years;
6. The actual amount expended to maintain and preserve the agency's assets for each of the past five fiscal years;
7. A brief narrative of factors that have significantly affected the trends in the information reported above, such as changes in the measurement scale, condition assessment methodology, or asset construction or maintenance practices in the past five fiscal years; and
8. If the condition level at which the agency intends to preserve infrastructure assets changes, an estimate of the effect of the change on the estimated annual amount to maintain and preserve those assets for the current period should also be disclosed.

In the first fiscal year that an agency utilizes the modified approach, the agency is not required to report historical information associated with elements 1, 2, 5, 6, 7, or 8 above if the information is not available. To the extent that historical information is available in the year of implementation or subsequent fiscal years, the information should be provided to Comptroller's Office in the annual CAFR reporting process.

This information should be reported annually to the Comptroller's Office as part of the GAAP reporting process.

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BACKGROUND

This procedure summarizes the basic generally accepted accounting principles (GAAP) that apply to the recognition of revenue, receivables and resulting deferred revenues related to exchange and nonexchange transactions. This procedure will describe the characteristics of exchange and nonexchange transactions, revenue recognition principles, and the related “asset accounting,” including the recognition, valuation, and reporting of related accounts receivable.

This procedure includes guidance on financial reporting of accounts receivable in accordance with GAAP. It is not intended to replace quarterly accounts receivable guidance currently provided in SAMS Chapter 26. Chapter 26 describes statewide accounts receivable reporting requirements designed to comply with the Illinois State Collection Act of 1986 ([30 ILCS 210/1](#)).

PROCEDURES

Classifying Transactions as Exchange or Nonexchange

The accounting for revenue transactions is based on their classification as exchange or nonexchange. The determination of whether a particular revenue arises in whole or in part from nonexchange transactions or, instead, from exchange or exchange-like transactions is a matter of professional judgment, depending on the facts and circumstances surrounding the transactions.

Exchange and Exchange-Like Transactions

Exchange transactions are those in which the State gives and receives essentially equal values. An example of an exchange transaction is a lease of a state-owned building to a corporation or individual. The exchange would yield cash to the State and potentially a receivable at year-end for rent earned. Exchange-like transactions are those, in which there is an identifiable exchange between the State and another party, but the values exchanged may not be quite equal, or the direct benefits of the exchange may not be exclusively for the parties to the exchange. Examples include certain fees for regulatory or professional licenses and permits, fees for drivers licenses and vehicle registrations, passenger facility charges, certain grants and donations, and other transactions that, regardless of the label applied to them, are based on an exchange of similar but not equal values.

Nonexchange Transactions

Nonexchange transactions are those in which the State receives value without directly giving equal value in return. Income and sales tax revenues are examples of nonexchange revenues. Nonexchange revenue transactions account for most of the revenue recorded by the State, and are classified as follows:

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Derived tax revenues result from assessments imposed by the State on exchange transactions. Examples include taxes on personal income, corporate income, and retail sales of goods and services. The principal characteristics of these transactions are: (1) the State imposes the provision of resources on the provider; and (2) the State's assessment is on an underlying exchange transaction, such as the exchange of an employee's services for a wage or salary or the exchange of motor fuel for the market price for the fuel.

Imposed nonexchange revenues result from assessment by the State on nongovernmental entities, including individuals, other than assessments on exchange transactions. Examples include fines, penalties, and property forfeitures, such as seizures and escheats. The principal characteristic of these transactions is that the required transmittal of resources is imposed by the State on an act committed or omitted by the provider that is not an exchange transaction.

Government-mandated nonexchange transactions (revenues) occur when another government (i.e. Federal government) provides resources to the State (or an agency) and requires that State to use them for a specific purpose or purposes established in the provider's enabling legislation. That is, the provider establishes purpose restrictions and also may establish time requirements. Examples of government-mandated nonexchange transactions include federal programs that the State is required to perform including Medicaid, Title I, and TANF (Temporary Assistance to Needy Families). The provider usually establishes purpose restrictions and eligibility requirements. The principal characteristics of these transactions are: (1) a provider (i.e. Federal) government mandates that the State perform a particular program or facilitate its performance by another government; and (2) fulfillment of certain requirements is essential for a transaction to occur. These essential requirements may include time requirements and are referred to as eligibility requirements.

Voluntary nonexchange transactions (revenues) result from legislative or contractual agreements, other than exchanges, entered into willingly between the State (or agency) and one or more other parties. Examples of voluntary nonexchange transactions include certain grants such as: Highway Construction and Planning; Social Services Block Grant; Child Care programs; State appropriations received by component units; and donations by nongovernmental entities, including individuals. Both parties to a voluntary nonexchange transaction may be governments, or one party may be a nongovernmental entity, including an individual. As with Government-mandated nonexchange transactions, the provider (i.e. Federal government) often establishes purpose restrictions and eligibility requirements. In many cases, the provider may require the return of the resources if the purpose restrictions or eligibility requirements are not fulfilled. The principal characteristics of voluntary nonexchange transactions are: (1) they are not imposed on the provider or the recipient; and (2) fulfillment of eligibility requirements is essential for a transaction to occur.

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Distinguishing Between Exchange and Nonexchange Transactions

Exchange and exchange-like transactions are distinguished from nonexchange transactions by the proportionate value exchanged. Exchange and exchange-like transactions are characterized by a reasonably equal value exchanged between the parties. Nonexchange transactions are characterized by a highly disproportionate or relatively unequal exchange of value.

Generally, fees and similar charges represent some exchange of value and are considered exchange or exchange-like transactions. Most grants and gifts represent nonexchange transactions. However, there may be grants in which the provider is receiving a direct value in exchange such as intellectual property rights from a research grant. A careful evaluation must be performed for each transaction to determine whether or not there is an exchange of relatively equal value, especially in the area of grants. This determination can be subjective and will often require professional judgment.

Example 1 – Social Services Block Grant (Nonexchange)

A State agency receives a grant from the Federal government for the Social Services Block Grant (SSBG) program. The purpose of the SSBG program is to provide funds to states to provide various social services to individuals, families, and entire population groups on a reimbursement basis.

This grant represents a nonexchange transaction because there is not an exchange of relatively equal values. Even though the State is providing a service that the Federal government desires to be performed for some public purpose, there is no direct value received by the Federal government.

Example 2 – Research Grant (Exchange and Nonexchange)

A State agency receives a research grant from the Federal government in return for patent rights to the research. This grant represents an exchange transaction because there is an exchange of relatively equal value (i.e. the Federal government is receiving the intellectual (patent) rights from the research). If, on the other hand, the Federal government does not receive the patents or other intellectual property rights, the grant would represent a nonexchange transaction.

Example 3 – Fees (Exchange-Like)

A State agency issues driver's licenses for a four year period. The license represents the privilege to operate a motor vehicle in exchange for a fee. This transaction represents an "exchange-like" transaction because it is more similar to an exchange than a nonexchange transaction. That is, there is an identifiable exchange between the State and the individual

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receiving the drivers license, but the value exchanged is not quite equal. Exchange-like transactions should be accounted for in the same manner as “pure” exchange transactions.

Recognition Standards for Government-wide, Proprietary Fund, and Fiduciary (Trust) Fund Financial Statements (Accrual)

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and accrual basis of accounting (see Procedure 03.20.20). Under the accrual basis of accounting, revenues and receivables resulting from exchange and exchange-like transactions are recognized when the exchange takes place; revenues and receivables from nonexchange transactions are recognized as explained in the following procedures.

Exchange and Exchange-Like Transactions

Revenues and the related receivable that result from exchange and exchange-like transactions are recognized when the exchange takes place. Resources (i.e. cash) received before the exchange has occurred are reported as deferred revenues (liabilities).

Example 1– Fees

A State agency issues driver’s licenses for a four year period. The license represents the privilege to operate a motor vehicle in exchange for a fee. This transaction is an “exchange-like” transaction because it is more similar to an exchange than a nonexchange transaction. Revenue from an exchange-like transaction should be recognized when the exchange takes place. Because the State is not obligated to perform any further services after issuing the license and will not be required to refund any portion of the fees, it has completed the exchange and the earning process. This concept is further explained in FASB Concept Statement 5, paragraph 83b which states in part that, "Revenues are not recognized until earned. An entity's revenue-earning activities involve delivering or producing goods, rendering services, or other activities that constitute its ongoing major or central operations, and revenues are considered to have been earned when the entity has substantially accomplished what it must do to be entitled to the benefits represented by the revenues."

Example 2– Lease of State Building

A State agency leases a portion of its building to a corporation at market rates. This transaction represents an exchange of equal value between the State and the corporation. Revenue should be recognized as earned over the period of the lease (i.e. on a straight-line basis over the term of the lease). Receivables for uncollected revenues should be reported when revenue is recognized. Payments received before revenue is recognized should be reported as deferred revenues.

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Nonexchange Transactions

The accounting for nonexchange transactions is based on the classification of the revenue as follows:

Derived tax revenues. Assets (receivables or cash) should be recognized when the underlying exchange transaction occurs or resources are received, whichever is first. Revenues should be recognized when the underlying exchange transaction occurs. Resources (i.e. cash) received before the underlying exchange has occurred are reported as deferred revenues (liabilities).

Example – Sales Taxes

The State imposes a tax on sales of goods by retail merchants (i.e. sales tax). The tax is collected by merchants from customers (providers) at the time of sale. Most merchants are required to submit sales tax receipts to the State on a weekly basis; however, small retail sales merchants are required to submit receipts only on a monthly, quarterly, or annual basis.

This example illustrates the characteristics of derived tax revenues (i.e. a tax is imposed on an underlying exchange transaction between a merchant and consumer). Under the accrual basis of accounting, the State should recognize revenues, net of estimated refunds, as each sales transaction occurs. (From a practical standpoint, the State will likely base the amount to be recognized on total merchants' sales as reported or estimated for the weeks or quarters that make up the State's fiscal year.) Receivables for uncollected revenues should be reported when revenue is recognized. Payments received before revenue is recognized should be reported as deferred revenues or as part of a tax refund amount.

Imposed nonexchange revenues. Assets should be recognized when the government has an enforceable legal claim to the resources or resources are received, whichever is first. If the enabling legislation includes time requirements, revenues should be recognized in the period when the use of the resources is required or first permitted. Otherwise, revenues should be recognized at the same time as the assets. Resources received or recognized as receivables before the time requirements are met should be reported as deferred revenues.

Example – Fines

A State agency imposes fines and seizes property for violation of the rules and regulations governing hunting and fishing. Seized property is auctioned from time to time during the year and the proceeds from the auctions are deposited into the appropriate fund.

This example illustrates the characteristics of an imposed nonexchange transaction. Under the accrual basis of accounting, receivables for fines should be recognized when the government

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has an enforceable legal claim to the resources. Due to the difficulty in establishing when an enforceable legal claim exists and the practical limitation of estimating the ultimate collectibility of fines, the State should recognize revenue when the fine is collected. Receivables and deferred revenue should be reported for imposed but uncollected fines. Revenue from seized property should be recognized when an enforceable legal claim exists.

Government-mandated and voluntary nonexchange transactions. Assets should be recognized when all applicable eligibility requirements are met or the resources are received, whichever is first. Revenues should be recognized when all applicable eligibility requirements are met. For transactions in which the provider requires the recipient (State) to use (sell, disburse, or consume) the resources in or beginning in the following period, resources received before that period should be recognized as deferred revenues. However, if the provider stipulates that resources be maintained intact in perpetuity, for a specified number of years, or until a specific event has occurred (such as permanent or term endowments), time requirements are met and revenues should be recognized when the resources are received, provided that all other eligibility requirements have been met.

The four types of eligibility requirements are:

- a. *Required characteristics of recipients.* The provider specifies certain characteristics for the recipient or secondary recipient. For example, under a certain federal program, recipients are required to be states and secondary recipients are required to be counties.
- b. *Time requirements.* Time requirements specify the period when resources are required to be used or when use may begin, or require that the resources be maintained intact as specified by the provider.
- c. *Reimbursements.* The provider offers resources on a reimbursement ("expenditure-driven") basis and the State (or agency) has incurred allowable costs under the applicable program.
- d. *Contingencies (applies only to voluntary nonexchange transactions).* The provider offers resources contingent upon a specified action of the State (or agency) and that action has occurred. For example, the recipient is required to raise a specific amount of resources from third parties or to dedicate its own resources for a specified purpose and has complied with those requirements.

[GASB Statement No. 33](#) distinguishes between two kinds of stipulations on the use of resources: *time requirements* and *purpose restrictions*. Time requirements specify the period when resources are required to be used or when use may begin, or require that the resources be maintained intact as specified by the provider. Time requirements affect the timing of recognition of nonexchange transactions. Purpose restrictions, on the other hand, specify the purpose for which the resources

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should be used. Purpose restrictions do not affect when revenue from a nonexchange transaction is recognized; instead, they affect the reporting of equity (i.e. restricted net assets).

Example 1 - Grants

The federal government issued a grant to a State agency to study the health related effects of exercise on a targeted population of individuals with sedentary lifestyles. The grant permits 100 percent reimbursement for direct and indirect costs. The period of availability of the grant is two years, beginning October 1st of the current fiscal year. The agency is permitted to retain the rights to the grant research. The agency incurs qualifying reimbursable expenses, and complies with all administrative requirements throughout the course of the grant. There are no significant contingencies.

This is an example of a voluntary nonexchange transaction. Under the accrual basis of accounting, revenue should be recognized when the qualifying expenditures are incurred. Receivables for uncollected revenues should be reported when revenue is recognized. Payments received before revenue is recognized should be reported as deferred revenues.

Example 2 – Private Contribution

An individual (provider) makes a large cash donation to a State university (recipient). The donation is to be used in the business school at any time for operations, scholarships, or any other purposes deemed appropriate by the university.

This example illustrates the characteristics of voluntary nonexchange transactions. There is no eligibility requirement. Assuming that the donation was not announced in advance, the university should recognize cash and a revenue when the money is received. If, on the other hand, the donor announces the donation a year before paying it and the university believes that collection is probable, the university should recognize a receivable and a revenue when the donation is announced. Because of the purpose restriction, the university should report resulting net assets (or fund balance) as restricted until used.

Example 3 – Endowment and Similar Transactions

An individual (provider) makes a large cash donation to a State university's permanent endowment. The provider stipulates that the original donation (corpus) must be invested and maintained in perpetuity, and the related investment earnings must be used to provide scholarships.

This example illustrates the characteristics of voluntary nonexchange transactions. Under the accrual basis of accounting, revenues should be recognized when the resources are received. For this transaction, the time requirement is met as soon as the university begins to honor the

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provider's stipulation not to sell, disburse, or consume the resources and continues to be met for as long as the university honors that stipulation. Because of the purpose restriction, the university should report resulting net assets for the corpus as restricted – nonexpendable and the resulting net assets from investment earnings as restricted – expendable.

Recognition Standards for Governmental Funds Financial Statements (Modified Accrual)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting (see Procedure 3.20.20). The only difference between accrual-basis recognition of financial resource inflows and modified accrual-basis recognition of financial resource inflows relates to availability. Under the modified accrual basis of accounting, revenue should be recognized in the accounting period in which they become both measurable and “available”. The term available generally means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The State considers all revenues reported in the governmental funds to be available if collected within the State’s lapse period (i.e. 60 days after year-end). Accordingly, revenue should be deferred if the receivable is not collected within 60 days after year-end.

Example – Reimbursement Grant Not Received Prior to End of the State’s Lapse Period

A State agency receives a grant from the United States Department of Agriculture to monitor Illinois bovine herds for signs of hoof and mouth disease which represents a nonexchange transaction. The grant is funded on a reimbursement basis allowing direct and indirect costs. The State agency incurs qualifying expenditures under the grant prior to the current year-end (June 30, 20XX), but does not receive reimbursement until the following September. Because the reimbursement was received after the State’s lapse period, the period of availability to fund current year operations, the reimbursement should be reported as a receivable and as deferred revenue as of the current year-end (June 30, 20XX). This deferral will result in a timing difference in recognition of revenues and expenditures. The expenditures will be recognized in the current fiscal year and the related revenue will be recognized in the subsequent fiscal year.

Summary of Recognition Standards

The following table provides a summary of the revenue and related receivable recognition for both exchange and nonexchange transactions.

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Class of Transaction	Asset Recognition—Both Accrual and Modified Accrual Bases of Accounting	Revenue Recognition	
		Accrual Basis of Accounting*	Modified Accrual Basis of Accounting*
<p>Exchange and exchange-like transactions</p> <p>Nonexchange:</p> <p>Derived tax revenues, which generally would include income, sales, and similar assessment on earnings or consumption</p> <p>Imposed nonexchange revenues, which generally would include fines and certain fees</p> <p>Government-mandated and voluntary nonexchange transactions, which generally would include Federal grants and donations by nongovernmental entities</p>	<ul style="list-style-type: none"> Record receivables when underlying exchange transaction occurs or record cash when the resources are received, whichever is first Record receivables when underlying exchange transaction occurs or record cash when the resources are received, whichever is first Record receivables when the State has an enforceable legal claim to the resources or record cash when the resources are received, whichever is first Record receivables when all applicable eligibility requirements are met or record cash when the resources are received, whichever is first 	<ul style="list-style-type: none"> When the exchange occurs When the underlying exchange occurs When use of the resources is required or first permitted by time requirements in enabling legislation, or at the same time as the assets are recognized if there are no time requirements When all applicable eligibility requirements are met (For endowments, time requirements are met when resources are received.) 	<ul style="list-style-type: none"> When the exchange occurs, subject to “availability” criterion When the underlying exchange occurs, subject to “availability” criterion When use of the resources is required or first permitted by time requirements in enabling legislation, or at the same time as the assets are recognized if there are no time requirements, subject to “availability” criterion When all applicable eligibility requirements are met, subject to “availability” criterion (For endowments, time requirements are met when resources are received.)

*If cash is received before revenue is recognized, deferred revenue should be reported.

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Presentation and Valuation of Receivables

Presentation

All receivables should be reported net of estimated uncollectible amounts. The allowance for estimated uncollectible receivables should be disclosed in the face of the financial statement (either parenthetically or as a separate line item) or in the notes to the financial statements. Long-term receivables (defined as not expected to be collected within the State's availability period of 60 days (lapse period)) should be reported at net realizable value.

All assets, including, receivables and liabilities will be presented in the government-wide statement of net assets and governmental fund balance sheets in order of liquidity (i.e. non classified format). Assets and liabilities for proprietary fund balance sheets will be presented in a classified format (i.e. current vs. noncurrent). Accordingly, receivables for proprietary funds should be classified as short term (i.e. expected to be collected during the lapse period) or long-term (expected to be collected after lapse period).

Collectibility

An estimated loss for uncollectible receivables should be reported as an expense/expenditure or reduction of revenue, if appropriate and a contra asset (i.e. allowance for uncollectible receivables) if both of the following conditions are met:

- a. Information available before the financial statements are issued indicates that it is probable that all or part of the receivable at the date of the financial statements will not be collectable; and
- b. The amount of the loss can be reasonably estimated.

These conditions can be considered with respect to individual receivables or in relation to groups of similar types of receivables. If the above two conditions are met, an accrual should be made even though a particular receivable may not be identifiable.

[FASB Statement 5](#) provides guidance for determining the probability of loss. Specifically, it defines the possible outcomes as follows:

- **Probable:** The future event or events (loss) are likely to occur.
- **Reasonably possible:** The chance of the future event or events (loss) occurring is more than remote but less than likely.
- **Remote:** The chance of the future event or events (loss) occurring is slight.

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Discounting Long-Term Receivables

Long-term receivables arising from exchange transactions are required to be discounted using the time value of money concept. When a stated interest rate for such receivables does not exist, expected future cash flows should be discounted to reflect the time value of money. Accounting Principles Board Opinion No. 21 provides guidance on selecting a discount rate. Discounting for long-term receivables arising from nonexchange transactions is not required but is recommended. Agencies should have procedures in place to identify and accumulate this information for reporting these long-term amounts in their GAAP reporting packages.

Net realizable value is computed by calculating the present value of the expected future collections over the period of years. Present value is determined by discounting the future amount or amounts at a predetermined discount rate. For example, an agency has entered into a transaction whose terms require repayment of \$100,000 per year over a period of ten years. Assuming a discount rate of 8%, the present value of future cash collections would be approximately \$671,000, which is the net realizable value. The difference between the face value (\$1,000,000) and the net realizable value should be recognized as an element of interest income.

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BACKGROUND

Within the government-wide statement of activities, the operations of the State will be presented in a format that reports the net (expense) revenue of its individual functions. Revenues reported in this statement will be classified as either program or general revenues unless they are required to be classified as contributions to term and permanent endowment, contributions to permanent fund principal, special items, or extraordinary items.

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Program revenues are derived directly from the program (or functions) itself or from parties outside of the State’s taxpayers or citizenry, as a whole; they reduce the net cost of the function to be financed from the State’s general revenues. All program specific revenues should be reported in the statement of activities by the functional categories established in procedure 11.50.50.

General revenues are all other revenues that are not required to be reported as program revenues.

Guidance for determining whether revenues are considered program or general revenues is as follows:

Revenue Source	Revenue Type
Those who purchase, use, or directly benefit from the program’s goods or services	Always program revenue
Parties outside the reporting government’s citizens as a whole	Program revenue if restricted to a specific program; general revenue if unrestricted
All the reporting government’s taxpayers	Always general revenue , even if restricted to a specific program
The governmental entity itself, for example, through investing	Usually general revenue

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Program Revenues

There are three categories of program revenues:

- a) Charges for services;
- b) Program-specific operating grants and contributions; and
- c) Program-specific capital grants and contributions.

Charges for Services

Charges for services include a broad category of revenues that arise from charges to customers or applicants who directly benefit from the goods, services, or privileges provided, or are otherwise directly affected by the services. These transactions usually result from exchange or exchange-like transactions. Examples of charges for services include:

- License and permit fees;
- State park camping fees;
- Insurance premiums;
- Lottery sales;
- Tolls;
- Prison industry revenues;
- Payments from other governments that are exchange transactions; and
- Fines and forfeitures.

Fines and forfeitures are included in this category because they result from direct charges to those who are “otherwise directly affected” by a program or service, even though they receive no benefit.

Charges for services are always reported in the function or program from which the revenue is derived, even if the use of the revenue is restricted to another function or program.

Example of Functional Classification

Assume that a State law requires that a percentage of the State’s lottery sales revenue must be used for elementary and secondary education programs in the State. Even though the law restricted the use of revenue for education, the entire ticket sales should be recorded as program revenues of the lottery function (as opposed to the education function) because the revenue derives directly from the lottery program.

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Program-Specific Operating Grants and Contributions

Program-specific operating grants and contributions are revenues that arise from government-mandated and voluntary non-exchange transactions with other governments, organizations, or individuals that can be used for operating purposes and are restricted for use in a particular function of the State. Grants and contributions should be considered “operating” if they are restricted solely for “operating” purposes, or if the agency has the discretion to use them for either operating or capital purposes.

Example of Program-Specific Operating vs. Capital

Assume that a federal grant can be used for either maintenance expense or for the purchase of capital assets used in the operations of the State. This grant should be considered to be operating because the State has the discretion to use the revenues for either operating or capital purposes. If, on the other hand, the State could only use the grant for capital purposes, it would be classified as a capital grant.

Further, for operating grants and contributions to be considered program-specific, the restrictions must be identifiable to a particular function(s). If the restrictions can not be associated with a particular function(s), the revenue must be considered general revenue.

Example of Operating Grant Classified as Program Specific Revenue

Assume an agency reports all of its governmental activities under the transportation function. If the agency receives a federal grant that is restricted for maintenance (operating) purposes for the State highway system, this grant should be classified as a program specific operating grant because it is restricted for operating purposes and can not be used for any purpose other than transportation.

Example of Operating Grant Classified as General Revenue

Assume an agency reports its governmental activities under two functions: 1) health and social services; and 2) general government. If the agency receives a federal grant that can be used for multiple purposes that would qualify under either function, then the grant should be classified as general revenue because it is not restricted to a specific function of the State. If, on the other hand, the grant specifically identifies the amount that should be used under both functions, then the grant should be classified as program revenue of the applicable functions.

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Program-Specific Capital Grants and Contributions

Program-specific capital grants and contributions are revenues that arise from government-mandated and voluntary nonexchange transactions with other governments, organizations, or individuals that are restricted for capital purposes — to purchase, construct, or renovate capital assets associated with or used in a program reported under a specific function of the State. The rules are the same as for “operating grants and contributions,” to be considered program-specific the restrictions must be identifiable to a particular function(s). If the restrictions can not be associated with a particular function(s), the revenue must be considered general revenue.

Example of Capital Grant Classified as Program Specific Revenue

Assume an agency reports all of its governmental activities under the transportation function. If the agency receives a federal grant that is restricted for State highway construction, this grant should be classified as a program specific capital grant because it is restricted for capital purposes and acquired/constructed assets are used in or associated with transportation function.

General Revenues

All revenues are general revenues unless they are required to be reported as program revenues. All taxes, even those that are levied for a specific purpose, are general revenues and should be reported by type of tax—for example, sales tax, property tax, franchise tax, income tax. All other nontax revenues (including interest, grants, and contributions) that do not meet the criteria to be reported as program revenues should also be reported as general revenues.

Classification of Earnings on Endowments, Permanent Funds, and Resources from Grant Revenues

Earnings on endowments or permanent fund investments should be reported as program revenues (i.e. with program specific operating grants and contributions) if restricted to a program or programs specifically identified in the endowment or permanent fund agreement or contract. Earnings from endowments or permanent funds that finance “general fund programs” or “general operating expenses,” for example, should be reported as general revenue (i.e. as investment earnings). Similarly, earnings on investments not held by permanent funds also may be legally restricted to specific functions or programs. For example, interest earnings on federal grants may be required to be used to support a specific program. When earnings on the invested accumulated resources of a program are legally restricted to be used for that program, they should be reported as program revenues and should be classified the same as the underlying grant revenue (i.e. as program specific operating or capital grant revenue).

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BACKGROUND

Recording of expenditures/expense and the related liabilities depends on the basis of accounting applied. Due to the distinctive nature of fund financial statements and fund accounting requirements, some long-term liabilities should be reported in fund financial statements, while some should be reported only in the governmental activities column in the government-wide financial statements.

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Recognition Standards for Governmental Funds Financial Statements

The governmental funds financial statements use the current financial resources measurement focus and modified accrual basis of accounting (see Procedure 03.20.20). Under the current financial resources measurement focus, governmental funds should report expenditures, which generally do not include the deferral and allocation or amortization of costs that benefit one or more future periods. Expenditures and related liabilities should be recognized in the accounting period in which the liability is incurred, except for the following general long-term liabilities which should not be recognized until they are due (mature):

- Debt issues (including capital lease and installment purchase liabilities);
- Unmatured interest on general long-term debt;
- Compensated absences;
- Claims and judgments;
- Special termination benefits; and
- Landfill closure and postclosure care costs.

Accordingly, the portion of general long-term liabilities that is not matured (due for payment) should not be reported as governmental fund liabilities. Debt service and interest on formal debt issues (such as bonds and capital leases) generally should be recognized as a governmental fund liability and expenditure when due (matured). Compensated absences, claims and judgments, special termination benefits, and landfill closure and postclosure care costs should be recognized as governmental fund liabilities and expenditures to the extent the liabilities are “normally expected to be liquidated with expendable available financial resources.” In general, agencies are normally expected to liquidate those liabilities with expendable available financial resources to the extent that the liabilities mature (come due for payment) each period.

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The recognition of expenditures and governmental fund liabilities for compensated absences, claims and judgments, special termination benefits, and landfill closure and postclosure care costs is based on the maturity of the liabilities and does not depend on how an agency accumulates resources to pay those liabilities. Even though some agencies may advance-fund part or all of the liabilities covered by the “normally expected” criterion, that advance funding should not result in recognizing additional governmental fund expenditures or liabilities. Those accumulated net assets should be reported as a part of governmental fund balance—for example, as unreserved, designated fund balance, if appropriate.

Recognition Standards for Government-wide, Proprietary Fund, and Fiduciary (Trust) Fund Financial Statements

The government-wide, proprietary fund, and fiduciary (trust) fund financial statements use the economic resources measurement focus and accrual basis of accounting (see Procedure 03.20.20). Under the economic resources measurement focus, the activity statements report expenses, which include the deferral and allocation or amortization of costs that benefit one or more future periods. Under the accrual basis of accounting, expenses resulting from exchange and exchange-like transactions are recognized when the exchange takes place; expenses from nonexchange transactions are recognized in accordance with GASB Statement No. 33, as explained in Procedure 03.50.40.

Summary of Recognition Standards

The table on the following pages provides a summary of reporting for expenses/ expenditures and the related liabilities.

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Activity	Government-wide Financial Statements <i>(accrual basis of accounting)</i>	Governmental Fund Financial Statements <i>(modified accrual basis of accounting)</i>	Proprietary and Fiduciary Fund Financial Statements <i>(accrual basis of accounting)</i>
Deferred charges: Inventory Prepaid assets	<ul style="list-style-type: none"> ▶ Record initial purchase of inventory as an asset ▶ Report expenses on the first-in, first-out basis ▶ Defer amount paid for services in advance and record as an asset ▶ Report expenses as services are received 	<ul style="list-style-type: none"> ▶ Record initial purchase as expenditure ▶ Record adjusting entry at year end to report inventory on hand as an asset and a reduction of expenditures ▶ Record expenditure when paid 	<ul style="list-style-type: none"> ▶ Same as government-wide financial statements ▶ Same as government-wide financial statements
Salaries, professional services, supplies, utilities and travel	<ul style="list-style-type: none"> ▶ Report as expenses in the period for which the liability is incurred ▶ Report liability as accounts payable or accrued liabilities 	<ul style="list-style-type: none"> ▶ Report as expenditures in the period for which the liability is incurred ▶ Report liability as accounts payable or accrued liabilities 	<ul style="list-style-type: none"> ▶ Same as government-wide financial statements
Grants, entitlements, and shared revenues	<ul style="list-style-type: none"> ▶ Report an expense and liability when all applicable eligibility requirements are met by the recipient 	<ul style="list-style-type: none"> ▶ Report an expenditure and liability when all applicable eligibility requirements are met by the recipient 	<ul style="list-style-type: none"> ▶ Same as government-wide financial statements
Issuance of long-term debt:			
Principal	<ul style="list-style-type: none"> ▶ Report liability and classify as current and non-current in statement of net assets 	<ul style="list-style-type: none"> ▶ Report face amount in operating statement as other financing source 	<ul style="list-style-type: none"> ▶ Report liability and classify as current and non-current in statements of net assets

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Activity	Government-wide Financial Statements <i>(accrual basis of accounting)</i>	Governmental Fund Financial Statements <i>(modified accrual basis of accounting)</i>	Proprietary and Fiduciary Fund Financial Statements <i>(accrual basis of accounting)</i>
<p>Issuance premiums and discounts</p> <p>Debt issuance costs</p>	<ul style="list-style-type: none"> ▶ Report as a direct deduction from or addition to face amount of the debt in statement of net assets ▶ Defer and record as an asset 	<ul style="list-style-type: none"> ▶ Report premium and discount separately from bond proceeds in operating statement as other financing source or use ▶ Report as expenditures 	<ul style="list-style-type: none"> ▶ Report as a direct deduction from or addition to face amount of the debt in statement of net assets ▶ Defer and record as an asset
<p>Debt service and amortization:</p> <p>Principal payments on long-term debt instruments</p> <p>Interest expense and related liability</p> <p>Amortization of issuance premiums and discounts on issued debt</p> <p>Amortization of bond issue costs</p>	<ul style="list-style-type: none"> ▶ No expense recorded ▶ Reduce liability reported in statement of net asset. ▶ Report (accrue) expense and related liability in the period for which the underlying debt is outstanding ▶ Amortize as interest expense or income over life of debt using effective interest method ▶ Amortize over life of debt using a method that approximates the effective interest method 	<ul style="list-style-type: none"> ▶ Report as expenditures when due ▶ No liability recorded in statement of net assets ▶ Report as expenditures when due ▶ No liability recorded ▶ Not applicable ▶ Not applicable 	<ul style="list-style-type: none"> ▶ No expense recorded ▶ Reduce liability reported in statement of net assets ▶ Report (accrue) expense and related liability in the period for which the underlying debt is outstanding ▶ Amortized as interest expense or income over life of debt using effective interest method ▶ Amortize over life of debt using a method that approximates the effective interest method

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Claims and judgments including loss contingencies	<ul style="list-style-type: none"> ▶ Report an estimated loss as an expense and liability if it is probable that an asset has been impaired or a liability has been incurred and amount of loss can be reasonably estimated. Estimated loss should include IBNR amounts. 	<ul style="list-style-type: none"> ▶ Report an expenditure and fund liability when payment is due 	<ul style="list-style-type: none"> ▶ Report an estimated loss as an expense and a fund liability if it is probable that an asset has been impaired or a liability has been incurred and amount of loss can be reasonably estimated. Estimated loss should include IBNR amounts.
Compensated absences	<ul style="list-style-type: none"> ▶ Report expense and liability as employees earn the right to benefits using the vesting method 	<ul style="list-style-type: none"> ▶ Report expenditure and fund liability when payments come due each period upon the occurrence of relevant events such as employee resignations and retirements 	<ul style="list-style-type: none"> ▶ Report expense and liability as employees (that perform services for and are paid out of a proprietary or fiduciary fund) earn the right to benefits using the vesting method
Pension: Employer participation in single-employer and agent multiple-employer defined benefit plans	<ul style="list-style-type: none"> ▶ Report expense equal to the annual pension cost as defined in GASB 27 ▶ Report net pension obligation (as defined in GASB 27) as liability in statement of net assets 	<ul style="list-style-type: none"> ▶ Report expenditure equal to the amount contributed to the plan or expected to be liquidated with expendable available financial resources ▶ A positive (or negative) year-end balance net pension obligation amount should not be reported in the governmental fund financial statements 	<ul style="list-style-type: none"> ▶ Report expense in the operating statement equal to the annual pension cost as defined in GASB 27 ▶ Report net pension obligation (as defined in GASB 27) as liability in statement of net assets

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Activity	Government-wide Financial Statements <i>(accrual basis of accounting)</i>	Governmental Fund Financial Statements <i>(modified accrual basis of accounting)</i>	Proprietary and Fiduciary Fund Financial Statements <i>(accrual basis of accounting)</i>
Employer participation in cost-sharing multiple-employer defined benefit plans	<ul style="list-style-type: none"> ▶ Report expense equal to contractually required contributions to the plan ▶ Report liability in statement of net assets as cumulative difference between contributions required and contributions made 	<ul style="list-style-type: none"> ▶ Report expenditure equal to contractually required contributions to the plan ▶ Report liability in statement of net assets as cumulative difference between contributions required and contributions made 	<ul style="list-style-type: none"> ▶ Report expense equal to contractually required contributions to the plan ▶ Report liability in statement of net assets as cumulative difference between contributions required and contributions made
Employer participation in defined contribution plans	<ul style="list-style-type: none"> ▶ Report expense equal to required contributions to the plan ▶ Report liability in statement of net assets as cumulative difference between contributions required and contributions made 	<ul style="list-style-type: none"> ▶ Report expenditure equal to required contributions to the plan ▶ Report liability in statement of net assets as cumulative difference between contributions required and contributions made 	<ul style="list-style-type: none"> ▶ Report expense equal to required contributions to the plan ▶ Report liability in statement of net assets as cumulative difference between contributions required and contributions made
Other Post Employment Benefits	<ul style="list-style-type: none"> ▶ Report an expense and liability when liability matures (i.e. when due.) 	<ul style="list-style-type: none"> ▶ Report as expenditures and liability when liability matures (i.e. when due.) 	<ul style="list-style-type: none"> ▶ Same as government-wide financial statements
Conduit Debt	<ul style="list-style-type: none"> ▶ Footnote disclosure only 	<ul style="list-style-type: none"> ▶ Footnote disclosure only 	<ul style="list-style-type: none"> ▶ Footnote disclosure only

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PROCEDURE	LONG-TERM DEBT INSTRUMENTS	REVISION NUMBER NEW

BACKGROUND

Long-term debt instruments that the State may issue include the following:

- **General Obligation Bonds** – General obligation bonds pledge the full faith and credit of the State to pay debt principal and interest. The State Constitution provides that the State may issue general obligation bonds for specific purpose in such amounts as provided either by the General Assembly with a three-fifths vote of each house or by a majority of voters in a general election.
- **Special Obligation Bonds** – Special obligation bonds are secured by a pledge of a dedicated portion of the State resources (e.g. sales tax, horse racing privilege tax, etc.).
- **Revenue Bonds** – Revenue bonds are secured by a pledge of income from assets constructed or acquired. Revenue bonds are not supported by the full faith and credit of the State. The bond indentures include a pledge from the issuing agencies and authorities that income derived from acquired or constructed assets be used to retire the debt and service related interest.
- **Certificates of Participation** – Certificates of participation are instruments of indebtedness issued to finance equipment or facilities that are leased to a State agency. The lease payments are pledged to pay the debt principal and interest. The State issues certificates of participation representing the right to receive a proportionate share in lease-purchase or installment purchase payments to be made for the benefit of State agencies for the acquisition or improvement of real or personal property, refinancing of such property, payment of expenses of such property or payment of expenses related to the issuance. The State also finances the purchase of certain State-owned real and personal property through non-State issued certificates of participation. These non-State issued certificates of participation are sold by private concerns and are repaid by State agency appropriations pursuant to installment purchase agreements.
- **Notes** – Notes payable are unconditional written promises signed by the maker (i.e. a State agency or authority) 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.
- **Lease Obligations** – Lease obligations are liabilities for payments under capital leases (i.e. the present value of the minimum lease payments).
- **Installment Purchase Obligations.** Installment purchase obligations are liabilities for the payments under an installment purchase contract.

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PROCEDURE	LONG-TERM DEBT INSTRUMENTS	REVISION NUMBER 05-001

PROCEDURES

Accounting for Proprietary Fund and Fiduciary Fund Long-Term Debt

Liabilities

Liabilities arising from long-term debt (including general obligation bonds) that are directly related to and expected to be paid from proprietary funds should be reported in the proprietary fund and government-wide financial position statements. Liabilities arising from long-term debt that are directly related to and expected to be paid from fiduciary funds should be reported only in the statement of fiduciary net assets.

Interest Expense and Related Liability

Interest expense accrues with the passage of time. In the government-wide financial statements as well as the proprietary and fiduciary fund financial statements, interest should be expensed and a related liability should be recorded for the respective time frame which has elapsed since the last payment date and the end of the reporting year.

Issuance Discounts and Premiums

The discount or premium resulting from the issuance of long-term debt instruments is not an asset or liability separable from the debt instrument which gives rise to it. Therefore, the discount or premium for proprietary and fiduciary fund debt should be reported in the applicable statements of net assets as a direct deduction from or addition to the face amount of the debt. It should not be classified as a deferred charge or deferred credit. Debt issuance discount or premiums should be amortized as interest expense or income over the life of the debt using the effective interest method, which is described in APB Opinion No. 12. The objective of the effective interest method is to arrive at a periodic interest cost (including amortization) which will represent a level effective rate on the sum of the face amount of the debt and (plus or minus) the unamortized premium or discount and expense at the beginning of each period. The difference between the periodic interest cost so calculated and the nominal interest on the outstanding amount of the debt is the amount of periodic amortization.

Debt Issuance Costs

Debt issuance costs for proprietary and fiduciary fund debt should be deferred and recorded as an "other asset" in the statements of net assets. Debt issuance costs should be amortized over the life of the debt using a method that approximates the effective interest method (i.e. gives consideration to the outstanding balances over the life of the debt).

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Accounting for General Long-term Debt

Liabilities

Long-term debt that is not proprietary or fiduciary fund debt should be accounted for as general long-term liabilities. Those liabilities should not be reported as liabilities in governmental funds but should be reported in the governmental activities column of the government-wide statement of net assets. Matured but unpaid portions of general long-term debt should be reported as liabilities in the governmental fund and government-wide financial statements. The accounting for general long-term debt that is reported in the government-wide financial statements is the same as described above for proprietary fund debt.

Issuance of Long-Term Debt

In the governmental funds, except for certain demand bonds as discussed below, the face amount of long-term debt issuances is reported as an other financing source in the fund that receives the debt proceeds. Debt issuance premiums and discounts should be reported separately from the face amount of long-term debt as other financing sources and uses, respectively, and debt issue costs paid out of debt proceeds, such as underwriter and attorney fees, should be reported as expenditures.

Payment of Principal and Interest

Expenditures for the payment of principal and interest on general long-term debt are reported when the payments are due (matured). In addition, debt service expenditures may be reported if the State has provided financial resources to a debt service fund for payment of debt that will mature early in the following year. The State has "provided" financial resources to a debt service fund if it has deposited in or transferred to that fund financial resources that are dedicated for payment of debt service. "Early in the following year" refers to a short time period—usually one to several days and not more than one month.

Demand Bonds

Demand bonds are long-term debt issuances of the State with demand ("put") provisions that require the State to repurchase the bonds upon notice from the bondholder at a price equal to the principal plus accrued interest. GASB Interpretation No. 1, *Demand Bonds Issued by State and Local Governmental Entities*, as amended by [GASB Statement No. 34](#), provides guidance for bonds that have demand provisions that can be exercised at the date of the financial statements or within one year thereafter.

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Demand bonds should be reported by the State as general long-term debt liabilities (and reported only in the government-wide statement of net assets), or excluded from current liabilities of proprietary funds, if all of the following conditions are met:

1. Before the financial statements are issued, an agency has entered into an arm's-length financing (take out) agreement to convert bonds "put" but not resold into some other form of long-term obligation;
2. The take out agreement does not expire within one year from the date of the State's balance sheet;
3. The take out agreement is not cancelable by the lender or the prospective lender during that year, and obligations incurred under the take out agreement are not callable by the lender during that year; and
4. The lender or the prospective lender or investor is expected to be financially capable of honoring the take out agreement.

If all of these conditions are not met, demand bonds should be classified as fund liabilities, or as current liabilities of proprietary funds.

Agencies should report demand bonds activity to the Comptroller's Office annually utilizing form SCO-535 or SCO-585 as part of the GAAP reporting process.

Conduit Debt

Conduit debt obligations are certain limited-obligation revenue bonds, certificates of participation, or similar debt instruments issued by the State or an agency for the purpose of providing capital financing for a specific third party that is not a part of the State or agency as appropriate. The State, by action of the General Assembly, created various authorities for the express purpose of providing private entities with an available low cost source of capital financing for construction of facilities. The proceeds from the sale of such debt usually advance or achieve some public purpose, such as the expansion of a private business to increase employment or to increase the State's tax base. Although conduit debt obligations bear the name of the State, the State has no obligation for such debt beyond the resources provided by a lease or loan with the third party on whose behalf they are issued.

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The following disclosures for conduit debt are required to be presented in the notes to the financial statements:

- a general description of the conduit debt transactions;
- the aggregate amount of all conduit debt obligations outstanding at the financial statement date; and
- a clear indication that the State (agency) has no obligation for the debt beyond the resources provided by related leases or loans

Comptroller's Office Requirement to Account for Bonded Indebtedness

The Illinois Compiled Statutes ([15 ILCS 405/18](#)) requires the Comptroller's Office to maintain current records for all bonded indebtedness outstanding including a description of the bonds, amount authorized, amount issued, amount authorized which has not been issued, the outstanding balance, maturity schedules, interest rates, and, if applicable, a copy of the bond resolution, a copy of the official bid, a copy of the prospectus/official statement, and a copy of the sale notice. To meet this requirement, the Comptroller's Office must receive specific information for each debt issue from State agencies. Further guidance and procedures for reporting bonded indebtedness to the IOC is included in Chapter 31 of the SAMS manual.

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SUB-SECTION	EXPENDITURE/ EXPENSE AND RELATED LIABILITY ACCOUNTING	EFFECTIVE DATE July 15, 2002
PROCEDURE	COMPENSATED ABSENCES	REVISION NUMBER NEW

Background

Compensated absences represent the State's liability related to employee services previously rendered where payment 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 that have been earned by employees, but not taken. The accrual of this liability is subject to certain conditions. Since the conditions for vacation and other compensated absences are different from the conditions that apply to sick leave, these two types of compensated absences are discussed separately below. [Governmental Accounting Standards Board Statement 16, Accounting for Compensated Absences](#), also provides guidance on accounting for compensated absences.

Procedures

Accounting for Compensated Absences in Proprietary and Fiduciary Funds

Expenses and related liabilities for compensated absences arising from the operations of (i.e. from employees that provide services to) proprietary funds should be reported in the proprietary fund and government-wide financial statements. Expenses and related liabilities for compensated absences arising from the operations of (i.e. from employees that provide services to) fiduciary funds should be reported in the fiduciary fund (trust) financial statements.

Vacation Leave and Other Compensated Absences with Similar Characteristics

Vacation leave and other compensated absences with similar characteristics (hereinafter referred to as "vacation leave") should be accrued as a liability as the benefits are earned by the employees if both of these conditions are met:

- a. The employees' rights to receive compensation are attributable to services already rendered; and
- b. It is probable that the State will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

If an agency has a policy of paying employees for unused holiday and/or compensatory time at separation or retirement, this must be included as part of the vacation and other compensated absences amount (liability).

Sick Leave and Other Compensated Absences with Similar Characteristics

A liability for sick leave and other compensated absences with similar characteristics (hereinafter referred to as "sick leave") should be accrued using the vesting method. Under this method, the sick

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leave liability should be estimated based on sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as employees who are expected to become eligible in the future to receive such payments. To calculate the liability, these accumulations should be reduced to the maximum amount allowed as a termination payment. Accruals for those employees who are expected to become eligible in the future should be based on assumptions concerning the probability that individual employees or classes or groups of employees will become eligible to receive termination payments.

Calculation of Compensated Absences Liability

The compensated absences liability should be calculated based on the pay or salary rates in effect at the balance sheet date. However, if the state agency pays employees for their compensated absences at other than their pay or salary rates – for example, at a lower amount as established by contract, regulation, or policy – then the agency should use that other rate to calculate the liability.

An associated amount should be accrued as a liability for salary-related payments associated with the payment of compensated absences, using the rates in effect at the balance sheet date. The salary-related payments subject to this accrual are those items for which an agency (State) is liable to make a payment directly and incrementally associated with payments made for compensated absences on termination. Such salary-related payments include the employer's share of social security and medicare taxes. The accrual should be made based on the entire liability for each type of compensated absence to which the salary-related payments apply. (That is, payments directly and incrementally associated with the payment of sick leave termination payments should be accrued for the entire sick leave liability; salary-related payments associated with termination payments of vacation leave should be accrued for the entire vacation leave liability, including leave that might be taken as paid time off rather than paid as termination payments.) Employer contributions for retirement should not be considered salary related costs because associated liability is currently accounted for as part of the accrued retirement costs.

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PROCEDURE	GRANTS, ENTITLEMENTS, AND SHARED REVENUES INCLUDING APPROPRIATIONS TO COMPONENT UNITS	REVISION NUMBER NEW

BACKGROUND

[Government Accounting Standards Board Statement 33](#), (GASB 33) *Accounting and Financial Reporting for Nonexchange Transactions*, and [GASB Statement 36](#), *Recipient Reporting for Certain Shared Nonexchange Revenues*, establishes accounting and financial reporting standards to guide the State's decisions about when to report the results of nonexchange transactions involving cash and other financial and capital resources. The revenue recognition policies related to GASB 33 and 36 are addressed in Procedure 03.40.10 of this manual. These procedures address when to recognize the expenditure/expense side of these transactions.

As it relates to expenditures /expenses of the State, GASB 33 defines a nonexchange transaction as "a transaction in which the State (or an agency or component unit) gives value without directly receiving equal value in exchange". Under GASB 33, expenditures/expenses for nonexchange transactions are classified into one of two categories:

1. **Government-mandated nonexchange transactions** – This occurs when the State or an agency provides resources to another government at another level and requires the recipient to use the resources for a specified purpose. Examples include entitlements provided to local governments.
2. **Voluntary nonexchange transactions** – This results from legislative or contractual agreements, other than exchanges, entered into willingly by the parties to the agreement. Types of these transactions include certain grants and shared revenues given to local governments.

PROCEDURES

Recognition of Expenditures/Expenses and Liabilities

An agency should recognize expenditures/expenses and liabilities for government-mandated and voluntary nonexchange transactions when all applicable eligibility requirements are met by the recipient. The four types of eligibility requirements are:

- a. **Required characteristics of recipients.** The State or an agency specifies certain characteristics for the recipient or secondary recipient.
- b. **Time requirements.** The State or an agency specified a time (period) of when the resources are required to be used.
- c. **Reimbursements.** The State or an agency offers resources on a reimbursement ("expenditure-driven") basis *and the recipient has incurred allowable costs under the applicable program.*

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- d. **Contingencies (applies only to voluntary nonexchange transactions).** The State or an agency offers resources contingent upon a specified action of the recipient and that action has occurred. For example, the recipient is required to raise a specific amount of resources from third parties or to dedicate its own resources for a specified purpose and has complied with those requirements.

Time Requirements vs. Purpose Restrictions

[GASB Statement No. 33](#) distinguishes between two kinds of stipulations on the use of resources: time requirements and purpose restrictions. Time requirements specify the period when resources are required to be used or when use may begin, or require that the resources be maintained intact as specified by the provider. Time requirements affect the timing of recognition of nonexchange transactions. Purpose restrictions specify the purpose for which the resources should be used. Purpose restrictions do not affect when revenue from a nonexchange transaction is recognized; instead, they affect the reporting of equity (i.e. restricted vs. unrestricted).

Modified Accrual vs. Accrual Basis of Accounting

The recognition criteria in relation to expenditures/expenses and liabilities for nonexchange transactions is the same under both the modified accrual basis and accrual basis of accounting.

Eligibility Requirements or Purpose Restrictions Not Met

After a nonexchange transaction has been recognized in the financial statements, it may become apparent that (a) the eligibility requirements are no longer met or (b) the recipient will not comply with the purpose restrictions within the specified time limit. In those circumstances if it is probable that the State will not provide the resources or will require the recipient to return all or part of the resources already received, the State should recognize a decrease in liabilities or an increase in assets, and a revenue for the amount that is expected to be cancelled or reclaimed.

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PROCEDURE	CLAIMS, JUDGMENTS AND CONTINGENCIES	REVISION NUMBER NEW

BACKGROUND

Claims and judgments include risk financing and insurance related activities, which are addressed in [Governmental Accounting Standards Board Statement \(GASB\) No. 10](#), *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, [GASB 30 Risk Financing Omnibus](#), and GASB Interpretation No. 4, *Accounting and Financial Reporting for Capitalization Contributions to Public Entity Risk Pools*. Risk financing activities of the State include, but are not limited to, the following:

Risk Retention

The State retains risk of loss (i.e. self-insured) as it relates to:

- Health and dental insurance;
- Workers compensation;
- Vehicle insurance;
- Employee fidelity and surety;
- Legal representation and employee indemnification;
- General liability; and
- Other tort liability.

Purchase of Commercial Insurance

The State purchases commercial insurance for various risks of loss including coverage for certain university facilities.

Public Entity Risk Pools

The State administers various public entity risk pools including the following for non-State employers:

- **The Local Government Health Insurance Reserve Fund** offers a health insurance program to local governments for its employees and retirees.
- **The Teacher Health Insurance Security Fund** offers health insurance to school districts for its teachers and retirees.
- **The Community College Health Insurance Security Fund** offers health insurance to community college retirees and their dependent beneficiaries.

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Claims and judgments also involve loss contingencies. Contingencies are defined as an existing condition, situation, or set of circumstances involving uncertainty as to a possible gain or loss that will ultimately be resolved when one or more future events occur or fail to occur. [Financial Accounting Standards Board No. 5, *Accounting for Contingencies*](#), provides guidelines for recognizing a loss liability in these situations. Examples of contingencies include the following:

- Collectibility of receivables;
- Threat of expropriation of assets;
- Tax refund claims;
- Unemployment compensation;
- Pending or threatened litigation;
- Actual or possible claims and assessments;
- Guarantees of indebtedness of others; and
- Agreements to repurchase receivables or the related property that have been sold.

PROCEDURES

Accounting for Claims and Judgments in Proprietary and Fiduciary Funds

Expenses and related liabilities for claims and judgments arising from the operations (activities) of proprietary funds should be reported in the proprietary fund and government-wide financial statements. Expenses and related liabilities for claims and judgments arising from the operations (activities) of fiduciary funds should be reported in the fiduciary fund (trust) financial statements.

An estimated loss for claims and judgments (including loss contingencies) activity should be reported as an expense and liability in the government-wide, proprietary fund, and fiduciary (trust) fund financial statements for claims and judgments if both of the following conditions are met:

- a. Information available before the financial statements are issued indicates that it is probable that an asset had been impaired or a liability has been incurred at the date of the financial statements; and
- b. The amount of the loss can be reasonably estimated.

The estimated loss should include incurred but not reported (IBNR) amounts as follows:

- a. Known loss events that are expected to later be presented as claims;
- b. Unknown loss events that are expected to become claims; and
- c. Expected future development on claims already reported—if those losses can be reasonably estimated and it is probable that a claim will be asserted.

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Claims liabilities, including IBNR, should be based on the estimated ultimate cost of settling the claims (including the effects of inflation and other societal and economic factors), using past experience adjusted for current trends, and any other facts that would modify past experience. Claims liabilities should include specific incremental claim adjustment expenditures/expenses. In addition, estimated recoveries on unsettled claims, such as salvage or subrogation, should be evaluated in terms of their estimated realizable value and deducted from the liability for unpaid claims. Estimated recoveries on settled claims should also be deducted from the liability for unpaid claims.

Assessing the Probability of Loss

[FASB Statement 5](#) provides guidance for determining the probability of loss. Specifically, it defines the possible outcomes as follows:

- **Probable:** The future event or events are likely to occur.
- **Reasonably possible:** The chance of the future event or events occurring is more than remote but less than likely.
- **Remote:** The chance of the future event or events occurring is slight.

Estimating IBNR Amounts

As noted in Question 87 of the GASB Statement 10 Implementation Guide, IBNR claims generally are estimable and should be based on historical experience. Initially, it may take time to accumulate a history of the proper data if it is not currently available. When historical experience is used, the outstanding claims should be stratified by amount and type of claim, and the strata should be sufficiently refined to ensure that the estimation is reasonable.

If the historical results of an agency are not reliable or indicative of future results, supplementary analysis, including use of historical actual results of other entities or agencies with similar structure, risk assumptions, and risk exposure, should be considered. Other factors to be considered are changes in operations or operating environment, demographic changes, and statutes and regulations.

Other sources of data may also be used. For example, the AICPA Audit and Accounting Guide, Audits of Providers of Health Care Services, Chapter 10, provides guidance on the use of statistical and other data to estimate the amount and probability of medical malpractice IBNR claims for a hospital. The concepts in that guide can be applied to risks other than healthcare. In any case, the help of an actuary may be desirable, although the GASB does not require that an actuary's services be used.

If the ultimate amount of the liability cannot be estimated but a reasonable estimate of the range can be derived, a determination should be made as to which amount in the range is the better estimate.

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That amount should be accrued. If no amount in the range is better than the others, the minimum amount in the range should be accrued.

Accounting for Claims and Judgments in Governmental Funds

Claim and judgments not accounted for in proprietary or fiduciary funds should be accounted for as general long-term liabilities. Those liabilities should not be reported as liabilities in governmental funds but should be reported in the governmental activities column of the government-wide statement of net assets. The accounting for claims and judgments that is reported in the government-wide financial statements is the same as described above for proprietary funds. Governmental funds should recognize expenditures and related fund liabilities for those claims and judgments when payment is due.

Internal Service Funds

If an internal service fund is used to account for a risk financing activity, the total charges by the internal service fund to the other funds for the period should equal the expense and liability recognized or be based on an actuarial method or historical cost information and adjusted over a reasonable period of time so that internal service fund revenues and expenses are approximately equal. Those interfund charges should be recognized as revenue by the internal service fund and as expenditures/expenses by the other funds.

Financial Statement Disclosures

The following disclosures should be made relating to claims and judgments and loss contingencies:

- If no accrual is made for a loss contingency because one or both of the required conditions are not met, or if an exposure to loss exists in excess of the amount accrued, but there is a reasonable possibility that a loss or an additional loss may have been incurred, the financial statements should disclose the nature of the contingency and an estimate of the possible loss or range of loss, or state that such an estimate cannot be made.
- The risks of loss to which the State is exposed and the ways in which those risks of loss are handled; significant reductions in insurance coverage from coverage in the prior year by major categories of risk; whether the amount of settlements exceeded insurance coverage for each of the past three fiscal years; and the nature of participation in risk pools, including the rights and the responsibilities of both the entity and the pool.
- The basis for estimating the liabilities for unpaid claims.
- The carrying amount of liabilities for unpaid claims that are presented at present value in the financial statements and the range of discount rates used to discount those liabilities.

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PROCEDURE	CLAIMS, JUDGMENTS AND CONTINGENCIES	REVISION NUMBER 03-003

- The aggregate outstanding amount of claims liabilities for which annuity contracts have been purchased in the claimants' names and for which the related liabilities have been removed from the balance sheet. (Annuity contracts used to settle claims for which the claimant has signed an agreement releasing the entity from further obligation and for which the likelihood that the pool will be required to make future payments on those claims is remote should not be included in this disclosure.)
- A reconciliation of changes in the aggregate liabilities for claims for the current fiscal year and the prior fiscal year, in the following tabular format:
 - Amount of claims liabilities at the beginning of each fiscal year.
 - Incurred claims, representing the total of a provision for events of the current fiscal year and any change (increase or decrease) in the provision for events of prior fiscal years.
 - Payments on claims attributable to events of both the current fiscal year and prior fiscal years.
 - Other, such as miscellaneous adjustments. (Provide an explanation of each material item.)
 - Amount of claims liabilities at the end of each fiscal year.

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PROCEDURE	LEASES/INSTALLMENT PURCHASES/ CERTIFICATES OF PARTICIPATION	REVISION NUMBER 08-002

LEASES/INSTALLMENT PURCHASES/CERTIFICATES OF PARTICIPATION

ACCOUNTING FOR LEASES-LESSEE

In governmental accounting, as with commercial, there are two classifications of leases, capital and operating, from the standpoint of the lessee. The criteria for classifying leases are set forth below. If at its inception, a lease meets one or more of the following four criteria, the lease shall be classified as a capital lease by the lessee. Otherwise, it shall be classified as an operating lease.

- "a. The lease transfers ownership of the property to the lessee by the end of the lease term.
- b. The lease contains a bargain purchase option.
- c. The lease term is equal to 75 percent or more of the estimated economic life of the leased property. However, if the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the lease property, including earlier years of use, this criterion shall not be used for purposes of classifying the lease.
- d. The present value at the beginning of the lease term of the minimum lease payments, excluding that portion of the payments representing executory costs to be paid by the lessor, including any profit thereon, equals or exceeds 90 percent of the excess of the fair value of the leased property to the lessor at the inception of the lease. However, if the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the leased property, including earlier years of use, this criterion shall not be used for purposes of classifying the lease. A lessor shall compute the present value of the minimum lease payments using the interest rate implicit in the lease. A lessee shall compute the present value of the minimum lease payments using his incremental borrowing rate, unless (i) it is practicable for him to learn the implicit rate computed by the lessor and (ii) the implicit rate computed by the lessor is less than the lessee's incremental borrowing rate. If both of those conditions are met, the lessee shall use the implicit rate."¹

¹ American Institute of Certified Public Accountants, [Financial Accounting Standards Board Statement Number 13](#)

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Capital lease transactions are processed by the Comptroller's Office using a form SCO-560, which is completed by agencies. The future commitments for capital leases are recorded as part of "Leases Payable" in the agency's financial statements.

ACCOUNTING FOR INSTALLMENT PURCHASES

Installment purchase transactions are those in which payments of the purchase price are made in installments over an extended period. These transactions are processed like leases by the Comptroller's Office, with agencies filling out the required SCO-560. Unlike a capital lease however, the title passes to the buyer at the beginning of the payment schedule, not the end, and the property is reported in the appropriate asset category (e.g. equipment, buildings) rather than as a capital lease asset. The future commitments are recorded as part of "Leases Payable" in the agency's financial statements.

ACCOUNTING FOR CERTIFICATES OF PARTICIPATION

The State is authorized to issue certificates of participation representing the right to receive a proportionate share in lease-purchase or installment purchase payments made for the benefit of State agencies for the acquisition or improvement of real or personal property, refinancing of such property, payment of expenses of such property, or payment of expenses related to the issuance. State agencies are required to submit to the Comptroller's Office a copy of the certificate of participation's official statement/prospectus, the notice of sale, if available, and Bond Interest and Redemption Schedule within 30 days of the closing date or the beginning date of the borrowing, whichever is later. (See SAMS procedure 31.30.10) The balance of these certificates is recorded as "Certificates of Participation" in the agency's financial statements.

DISCLOSURE OF LEASES-LESSEE

The following information with respect to leases shall be disclosed in the lessee's financial statements or the footnotes thereto.

- a. For capital leases:
 1. The gross amount of all assets with a fair market value greater than \$5000, are recorded under capital leases as of the balance sheet date presented by major classes according to nature or function. The amount recorded should be equal to the amounts reported on the Comptroller's lease reports.

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2. Future minimum lease payments as of the balance sheet date, broken down between principal and interest for each of the five succeeding fiscal years plus in five year increments, thereafter. The principal outstanding will equal the net minimum lease payments at their present value.
 3. The total of minimum sublease rentals to be received in the future under noncancelable subleases as of the balance sheet date.
 4. Assets recorded under capital leases and the accumulated amortization thereon shall be separately identified in the lessee's footnotes. In governmental funds, the asset value of new current year leases must be recorded in the year end GAAP packages as an increase in other financing sources. Payments made on capital leases are originally recorded as expenditures. At year end, these payments must be reclassified out of expenditures and recorded as debt service principal and interest. To convert to the government-wide statements the amount shown as other financing sources should be reversed and shown as an addition to assets and a liability. Principal payments during the year should be eliminated from expenditures and shown as a reduction in the liability account. In proprietary funds, the related liability is recorded on the balance sheet at the beginning of the leases. As payments are made, the amounts applicable to the principal are recorded as a reduction to the liability account. The interest portion is shown as an expense on the agency's records in the accounting period in which the liability is incurred.
- b. "For operating leases having initial or remaining noncancelable lease terms in excess of one year:
1. Future minimum rental payments required as of the balance sheet date in the aggregate and for each of the five succeeding fiscal years plus in five year increments, thereafter.
 2. The total of minimum rentals to be received in the future under noncancelable subleases as of the balance sheet date.
- c. For all operating leases, rental expense for each period for which an income statement is presented, with separate amounts for minimum rentals,

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contingent rentals, and sublease rentals. Rental payments under leases with terms of a month or less that were not renewed need not be included.

- d. A general description of the lessee's leasing arrangements including, but not limited to, the following:
1. The basis on which contingent rental payments are determined.
 2. The existence and terms of renewal or purchase options and escalation clauses.
 3. Restrictions imposed by lease agreements."²

Criteria for the accounting and disclosure of leases from the standpoint of the lessor are also included in the [Financial Accounting Standards Board Statement Number 13](#).

DISCLOSURE OF INSTALLMENT PURCHASES

The following information with respect to installment purchases shall be disclosed in the buyer's financial statements or the footnotes thereto:

1. Future payments, broken down between principal and interest, as of the balance sheet date for the next five fiscal years and in five year increments, thereafter.
2. Installment purchase assets with a fair market value greater than \$5000 are recorded under the appropriate asset category (e.g. equipment, buildings), not leased assets, since the title to the property has already passed. In governmental funds, the asset value of new current year installment purchases must be recorded in the year end GAAP package as an increase in other financing sources. Payments made on installment purchases are originally recorded as expenditures. At year end, these payments must be reclassified out of expenditures and recorded as debt service principal and interest. To convert to the government-wide statements the amount shown as other financing sources should be reversed and shown as an addition to assets and a liability. Principal payments during the year should be

² American Institute of Certified Public Accountants, [Financial Accounting Standards Board Statement Number 13](#)

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eliminated from expenditures and shown as a reduction in the liability account. In proprietary funds, the related liability is recorded on the balance sheet at the beginning of the installment purchase. As payments are made, the amounts applicable to the principal are recorded as a reduction to the liability account. The interest portion is shown as an expense on the agency's records in the accounting period in which the liability is incurred.

DISCLOSURE OF CERTIFICATES OF PARTICIPATION

The outstanding year end balance of Certificates of Participation (COPs) and the future COPs debt service requirements for the next five years and in five year increments thereafter must be disclosed in the financial statement footnotes. COPs are recorded in the financial statements in a manner similar to other long-term debt instruments, e.g. revenue bonds. Refer to procedure 03.50.20.

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SUB-SECTION	OTHER ASSETS	EFFECTIVE DATE July 15, 2002
PROCEDURE	RESTRICTED ASSETS	REVISION NUMBER NEW

PROCEDURES

Restricted assets should be separately reported and identified as “restricted” in the applicable statement of financial position if the restriction changes the nature or perception of the availability of the asset for future operations. Restricted assets are defined as assets whose use is subject to constraints that are **either**:

1. externally imposed by creditors, grantors, contributors, or laws or regulations of other governments;
or
2. imposed by law through constitutional provisions or enabling legislation.

The following are examples of restricted assets that should be separately reported as restricted in the statement of financial position (because the nature of their availability for future use may not be clear solely based on the financial statement caption):

- Cash held in bond and interest account by trustee that is required to pay principal maturities in future years;
- Cash and investments restricted by revenue bond indenture or debt covenants; and
- Accounts receivable which are pledged as collateral for long-term debt.

Classification in Statement of Financial Position

Government-wide Statement of Net Assets and Governmental Fund Balance Sheets— Assets are presented in order of liquidity in both the government-wide statement of net assets and governmental fund balance sheets. When determining the liquidity of restricted assets, agencies should consider the nature of the restrictions and the ability to use the asset. An asset with restrictions placed on it will not necessarily be reported as restricted. For example, if the restrictions are short lived – such as cash that is held in a bond and interest account that is required to be used to pay current maturities – the cash should be reported with unrestricted cash. On the other hand, if the conditions underlying the restrictions are such that they will not be met in the next year, restricted assets should be reported lower in the statement of net assets or balance sheet. Further, assets with permanent restrictions are essentially as illiquid as capital assets and should be reported towards the bottom of the statement of financial position.

Proprietary Fund Balance Sheet – Assets are presented in the proprietary fund balance sheet in a classified format (i.e. classified as current or noncurrent). In determining whether restricted assets should be classified as current or noncurrent, agencies should consider the nature of the restrictions and the ability to use the asset. If the restrictions will be met in the next year, the restricted assets should be classified as current. If the restrictions will not be met within the next year and the assets are not available for use, the restricted assets should be classified as noncurrent.

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Reporting Restricted Assets to Comptroller's Office

Agencies should report the following information regarding restricted assets to the Comptroller's Office annually utilizing form SCO-553 as part of the GAAP reporting process:

Type of asset restricted (cash, investments, etc);

Amount of the restriction;

Description of the specific nature of the restriction; and

Description as to when the restriction expires.

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PROCEDURE	INVENTORY	REVISION NUMBER NEW

BACKGROUND

Inventory represents the value of materials and supplies on hand for internal consumption or for use, distribution, or resale to other units of State government and to outside parties, including the public. The major categories of inventory are:

- a. Equipment parts and accessories which include automobile, truck, airplane, and equipment parts.
- b. Food supplies which include inventories at commissaries and food centers, and food for free distribution.
- c. Gasoline, oil, and lubricants.
- d. Paper and printing supplies that does not include normal office supplies, such as lottery tickets.
- e. Road salt and sand.
- f. Wearing apparel, which includes clothing for inmates and residents.
- g. Other, which includes material inventories not noted above (i.e., tools and chemicals)

PROCEDURES

Inventory Valuation

Inventories for governmental and proprietary funds should be recorded as an asset on the balance sheet. Inventory held by governmental funds should be valued at cost. Proprietary fund inventory should be valued at the lower of cost or market. The cost of the inventory item is the price paid or the consideration given to acquire the inventory item. Included in the cost are all direct and indirect costs incurred during transportation. Market value is the item's current replacement cost by either purchase or reproduction. Exceptions to this definition are:

- ⌘ The market value should not exceed the net realizable value (ceiling), which is the estimated selling price of the inventory in the ordinary course of business less reasonably predictable costs of completion and disposal
- ⌘ The market value should not be less than the net realizable value reduced by an allowance for an approximately normal profit margin.

Agencies should use the first in – first out method of valuation (FIFO) or the average cost method, if it approximates FIFO to value inventory. Under the FIFO method, it is assumed that the first items purchased are the first used. Therefore, ending inventory is valued using the most recent unit cost. Under the Average Cost Method, inventories are valued based on the average cost of the items purchased during the year.

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Physical Inventory Counts

State agencies may use either the periodic or perpetual inventory methods when accounting for inventory. The periodic inventory method does not require that daily records of inventory be kept, but rather that a physical count of inventories be performed at least once a year. The perpetual inventory method requires agencies to update their records as inventory is purchased and consumed. Agencies must still perform a physical count of the inventory on hand at least once a year under a perpetual system to ensure the completeness and accuracy of the inventory records. Agency management should take into consideration the number of inventory items to be counted and the location of the inventory when determining the timing of the count. Inventory items that are obsolete, damaged or no longer useable in operations should be identified and if necessary removed from the Agency's inventory records. The inventory records should be reconciled to the results of the count and updated accordingly.

Reporting Inventories to the Comptroller's Office

The value of inventories on hand at the end of the fiscal year should be reported to the Comptroller's Office annually utilizing form SCO 577 as part of the GAAP reporting process.

For governmental funds, inventory items should initially be recorded as expenditures when purchased. However, if significant amounts of inventories are on hand at year-end, an adjusting journal entry should be recorded to report the amount of inventory on hand as an asset and a reduction of expenditures. Additionally, a "Reserve for Inventories" (fund balance) should be reported for the total amount of the inventory. This fund balance reserve account indicates that inventories reported do not represent "available spendable resources" even though they are a component of current assets.

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SUB-SECTION	FINANCIAL STATEMENT PRESENTATION	EFFECTIVE DATE July 1, 2003
PROCEDURE	FINANCIAL REPORTING	REVISION NUMBER 04-001

FINANCIAL REPORTING

The Comptroller should prepare and issue, monthly and annually, reports which will fairly present the financial position, fiscal results of current operations and additional information required by Sections 19 and 20 of the [State Comptroller Act](#). Additional reports should be prepared to provide relevant management information.

"Financial statements are the means by which the information accumulated and processed in financial accounting is periodically communicated to those who use it," and should "present fairly in conformity with generally accepted accounting principles"¹ the financial position and the results of operations for a designated period of an individual entity. Effective financial statements should show whether there has been proper stewardship of assets and should serve as useful managerial tools. Where it is not consistent with SAMS Accounting Principles, the financial statement should show whether there has been compliance with existing statutes. If financial statement presentation of this information is inconsistent with SAMS Accounting Principles, then compliance should be demonstrated in supplementary schedules.

The Comptroller is required by Section 19 of the State Comptroller Act to record and report monthly "...all revenues, charges against all funds, fund and appropriation balances, interfund transfers, warrants outstanding and assets and encumbrances..." for all State funds, other public funds and assets "available to, encumbered or expended by each State agency..."² The monthly report must summarize this information by State agency, appropriation and detail object account. Section 20 of the State Comptroller Act prescribes annual summarization of monthly reports as well as the reporting of information relative to warrants drawn and receipts deposited. An accounting of the business of the Comptroller's Office is also required by Section 20.

The mechanism by which these requirements will be satisfied is the basic set of financial statements. These statements should utilize terminology and classifications which are consistent within the financial reporting structure, and should be prepared on a comparative basis where practicable and meaningful.

¹ American Institute of Certified Public Accountants, Accounting Principles Board Opinion Number 4

² State Comptroller Act ([15 ILCS 405/19](#))

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The State will prepare and publish, as a matter of public record, a Comprehensive Annual Financial Report (CAFR) that encompasses all funds of the primary government and its component units. The content of CAFR is as follows:

1. Introductory Section
 - a. Table of Contents
 - b. Letter of Transmittal
 - c. Certificate of Achievement for Excellence in Financial Reporting
 - d. State of Illinois Organization Chart
2. Financial Section
 - a. Auditor's Report
 - b. Management's Discussion and Analysis (MD&A) Information
 - c. Government-Wide Financial Statements
 - 1) Statement of Net Assets
 - 2) Statement of Activities
 - d. Fund Financial Statements
 - 1) Balance Sheet – Governmental Funds (emphasizing major governmental funds)
 - 2) Reconciliation of Governmental Funds Balance Sheet to Statement of Net Assets
 - 3) Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds (emphasizing major governmental funds)
 - 4) Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

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- 5) Statement of Net Assets – Proprietary Funds (emphasizing major enterprise funds)
- 6) Statement of Revenues, Expenses and Changes in Fund Net Assets – Proprietary Funds (emphasizing major enterprise funds)
- 7) Statement of Cash Flows – All Proprietary Fund Types (emphasizing major enterprise funds)
- 8) Statement of Fiduciary Net Assets
- 9) Statement of Changes in Fiduciary Net Assets
- 10) Statement of Net Assets – Component Units (emphasizing major component units)
- 11) Statement of Activities – Component Units (emphasizing major component units)
- 12) Notes to the Financial Statements
- e. Required Supplementary Information -
 - 1) Budgetary Comparison Schedules – Major Governmental Funds
 - 2) Notes to Required Supplementary Information – Budgetary Reporting
 - 3) Schedule of Funding Progress - Pension Trust Funds
- f. Combining and Individual Fund Financial Statements and Budgetary Schedules

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3. Statistical Section

The following statistical and economic schedules will be included in the CAFR:

- a. Net Assets by Component
- b. Fund Balances, Governmental Funds
- c. Changes in Net Assets
- d. Changes in Fund Balances, Governmental Funds
- e. Personal Income by Industry
- f. Taxable Sales by Industry
- g. Personal Income Tax Filers and Liability by Income Level
- h. Sales Tax Revenue Payers by Industry
- i. Ratios of Outstanding Debt by Type
- j. Ratios of General Bonded Debt Outstanding and Debt Limitations
- k. Revenue Coverage
- l. Demographic and Economic Statistics
- m. Employees by Function
- n. Operating Indicators by Function/Program
- o. Capital Asset and Infrastructure Statistics by Function/Program

The foregoing discussion is by no means exhaustive. Additional schedules are prepared as required.

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PROCEDURE	EQUITY	REVISION NUMBER 12-001

PROCEDURES

Government-Wide and Proprietary Fund Net Assets

Equity reported in the government-wide statement of net assets and proprietary fund balance sheets should be labeled “net assets” and displayed in three separate categories: invested in capital assets, net of related debt; restricted; and unrestricted.

Invested in Capital Assets, Net of Related Debt

This category represents (1) capital asset balances, net of accumulated depreciation, **less** (2) outstanding principal of related debt, net of any unspent proceeds. Related debt includes debt still outstanding that was originally issued to acquire capital assets for the State of Illinois (i.e. “capital-related”) or refund existing capital-related debt. Debt issued to acquire capital assets for other governments is not considered to be capital-related and should not be included in this category. Particular attention needs to be given to debt that is issued for multiple purposes (i.e. issued to purchase assets that are capitalized by a state agency and also to purchase assets that are not capitalized, whether for expense purposes or for acquisition of capital assets for another government). If less than 15 percent of the proceeds are spent on noncapitalizable purposes, the entire amount of the outstanding debt should be considered to be capital-related. If, on the other hand, a significant amount (i.e. more than 15 percent) is spent for noncapitalizable purposes, the amount of the outstanding debt must be allocated based on the percentage determined to be capital-related.

If there are significant unspent proceeds of capital-related debt at year-end, this component does not include the portion of any capital-related debt attributable to those proceeds. Instead, that debt is placed in the net assets component that includes the unspent proceeds. For example, assume the State issues \$100,000,000 in general obligation bonds to be used in the following year for capital projects and records the unspent proceeds in a capital projects fund. In the government-wide statement of net assets, the net assets restricted for capital projects should be offset by the amount of unspent proceeds.

Restricted

This category includes net assets whose use is subject to constraints that are **either**:

- (1) Externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; **or**
- (2) Imposed by law through constitutional provisions or enabling legislation.

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Only major categories of restricted net assets should be reported. Further, if restricted net assets include permanent endowment or permanent fund principal amounts, the “restricted net asset” component should be presented as either “expendable” or “nonexpendable” to draw a distinction between temporary and permanent restrictions. Nonexpendable restricted net assets are those that are to be maintained in perpetuity.

The basic concept is that restrictions are not unilaterally established by an agency itself, and cannot be removed without the consent of those imposing the restriction or through formal due process. The definition of restricted is intended to identify resources that were received or earned by an agency with an explicit understanding between the agency and the resource providers that the funds would be used for a specific purpose. For example, grants, contributions, and donations are often given under these kinds of conditions. Bond indentures also limit the use of proceeds. Also, see the “Relationship of Reserved Fund Balance to Restricted Net Assets” section below for further discussion on determining when reserved fund balances should be reported as restricted in the government-wide statement of net assets.

Unrestricted

This category includes any remaining balances that do not meet the requirements of the above-mentioned categories (i.e. invested in capital assets, net of related debt, and restricted net assets). Designations of net assets, which represent management intentions for the use of unrestricted resources, should not be reported in the government-wide statement of net assets or in a proprietary fund balance sheet.

Governmental Fund Balances

Equity reported in the governmental fund balance sheet should be labeled “fund balances” and displayed in accordance with GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in five separate categories: nonspendable, restricted, committed, assigned, and unassigned.

Nonspendable

The Nonspendable Fund Balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts. It also includes long-term amount of notes and loans receivable, as well as property acquired for resale. However, if the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed or assigned, then they should be included in the appropriate fund balance

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classification, rather than nonspendable fund balance. The corpus (or principal) of a permanent trust is an example of an amount that is legally or contractually required to be maintained intact.

Restricted

Amounts that are restricted to specific purposes, pursuant to the definition of *restricted* in paragraph 34 of GASB Statement 34, as amended by GASB Statement 46, *Net Assets Restricted by Enabling Legislation*, should be reported as *restricted fund balance*. Fund balance should be reported as restricted when constraints placed on the use of resources are either:

- a. Externally imposed by creditors (such as through debt covenants), grantors, contributors or laws and regulations of other governments; or
- b. Imposed by law through constitutional provisions or enabling legislation.

Committed

Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority should be reported as committed fund balance. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking some type of action (e.g., legislation, resolution or ordinance) it employed previously to commit those amounts. The authorization specifying the purposes for which amounts can be used should have the consent of both the legislative and executive branches of the government, if applicable. Committed fund balance also should incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned

Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance, except for stabilization agreements. Intent should be expressed by (a) the governing body, itself, or (b) a body (e.g., budget or finance committee) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

Both the committed and assigned fund balance classifications include amounts that have been constrained to being used for specific purposes by actions taken by the government, itself. However, the authority for making an assignment is not required to be the government's highest level of decision-making authority. Furthermore, the nature of the actions necessary to remove or modify an assignment is not prescriptive as it is with regard to the committed fund balance classification.

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Assigned fund balance includes (a) all remaining amounts (except for negative balances) that are reported in governmental funds, other than the general fund, that are not classified as nonspendable and are neither restricted nor committed, and (b) amounts in the general fund that are intended to be used for a specific purpose.

Unassigned

Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes in the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

Fiduciary Fund Net Assets

Equity reported in the fiduciary fund statement of fiduciary fund net assets should be labeled “net assets”; however, it should **not** be further categorized into the three net asset categories as discussed above for government-wide and proprietary fund statements. Specific display requirements for pension and other employee benefit trust funds and investment trust funds in GASB Statements No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, No. 26, *Financial Reporting for Postemployment Healthcare Plans Administered by Defined Benefit Pension Plans*, and No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, require net assets to be labeled to indicate the purpose for which they are held. For example, GASB Statement No. 25, paragraph 27, requires the use of the captions “net assets held in trust for pension benefits” or “fund balance reserved for employees' pension benefits.”

Relationship of Reserved Fund Balance to Restricted Net Assets

The amounts reported for restricted net assets for governmental activities in the government-wide statement of net assets generally will differ from amounts reported as reserved fund balances in the governmental fund balance sheet. Although the terms reserved and restricted appear similar, their meanings in a governmental financial reporting context differ significantly. Restricted is based on external, legal constraints, whereas reserved is a function of the budgetary notion of “available for appropriation”. Reserved fund balances may include more than resources that are restricted. An example of resources that are reserved in governmental funds but not restricted in the government-wide financial statements are those that are reserved for inventories.

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SUB-SECTION	FINANCIAL STATEMENT PRESENTATION	EFFECTIVE DATE July 15, 2002
PROCEDURE	SPECIAL AND EXTRAORDINARY ITEMS AND OTHER SIGNIFICANT TRANSACTIONS	REVISION NUMBER NEW

PROCEDURES

Special and extraordinary items should be separately reported in governmental and proprietary fund operating statements and in the government-wide statement of activities. The intent is to report special and extraordinary items separately from normal, recurring operations. This location is intended to draw maximum attention to these items so that users may more easily assess their nature, current effect and ongoing implications. Other significant transactions or events should be disclosed in the notes to the financial statements.

Extraordinary Items

Transactions or events that are **both** *unusual in nature* and *infrequent in occurrence* should be classified as an extraordinary item if they individually are material to (1) the operating statement of a governmental or proprietary fund or (2) the governmental or business-type activities (column) of the government-wide statement of activities.

Unusual in Nature

The underlying transaction or event should possess a high degree of abnormality and be of a type clearly unrelated to, or only incidentally related to, the ordinary and typical activities of the State, taking into account the environment in which the State operates. The specific characteristics of the State, such as type and scope of operations, and operating policies should be considered in determining ordinary and typical activities. The environment of the State includes such factors as the characteristics of the industry or industries in which it operates, its geographical location, and the nature and extent of regulation. Thus, a transaction or event may be unusual in nature for one entity but not for another because of differences in their respective environments. Unusual in nature is not established by the fact that a transaction or event is beyond the control of management.

Infrequent in Occurrence

The underlying transaction or event should be of a type that would not reasonably be expected to recur in the foreseeable future, taking into account the environment in which the State operates. Accordingly, a specific transaction of one entity might meet that criterion and a similar transaction of another entity might not because of different probabilities of recurrence. The past occurrence of a transaction or event for the State provides evidence to assess the probability of recurrence of that type of transaction or event in the foreseeable future. By definition, extraordinary items occur infrequently. However, mere infrequency of occurrence of a particular transaction or event does not alone imply that its effects should be classified as extraordinary. A transaction or event of a type that occurs frequently in the environment in which the State operates cannot, by definition, be considered as extraordinary, regardless of its financial effect.

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Materiality

The effect of an extraordinary transaction or event should be classified separately in the applicable operating statements if it is material in relation to revenues, expenditures/expenses, or equity, or it is material by other appropriate criteria. Items should be considered individually and not in the aggregate in determining whether an extraordinary transaction or event is material. However, the effects of a series of related transactions arising from a single specific and identifiable event or plan of action that meet the definition of extraordinary (i.e. unusual in nature and infrequent in occurrence) should be aggregated to determine materiality.

Examples

Examples of extraordinary items include:

- Costs related to an environmental disaster caused by a large chemical spill;
- Significant damage to State buildings due to an earthquake in Northern Illinois; or
- Forest fire in a State park.

Special Items

Significant transactions or other events *within the control of management* that are **either** *unusual in nature* **or** *infrequent in occurrence* should be classified as a special item. Special items differ from extraordinary items in two ways. The first difference is that special items must be *within the control of management*, whereas extraordinary items are not required to be within the control of management. The other difference is that extraordinary items are required to be *both* unusual in nature *and* infrequent in occurrence, whereas special items are only unusual in nature *or* infrequent in occurrence, but not both.

Examples

Examples of special items include:

- Sales of significant parcels of State park land;
- Significant forgiveness of debt; or
- Early-retirement program offered to all employees.

Other Significant Transactions

Other transactions or other events that are **either** unusual in nature **or** infrequent in occurrence **but not** within the control of management should be disclosed in the notes to the financial statements if they

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individually are material in relation to a major fund or the government-wide financial statements.

Additionally, there may be circumstances in which a transaction or event is not considered to be significant, but due to its unusual nature or infrequent occurrence should be considered for disclosure in the notes to the financial statements.

Examples

Examples of other significant transactions include:

- Costs incurred to repair damage caused by a flooding. Such flooding occurs infrequently but is not unusual to the damaged location; or
- Significant damage to State buildings caused by fire. Such damage occurs infrequently but is not unusual.

Reporting to Comptrollers' Office

The nature and amounts of special and extraordinary items, other significant transactions, and other unusual or infrequent transactions that should be considered for disclosure as previously discussed in these procedures should be reported to the Comptroller's Office annually. Agencies should use the explanation area on form SCO-510 to report these transactions. In addition, form SCO-535 or SCO-585 should be completed for proprietary and university funds, respectively, to report related footnote disclosures included in the agency's financial statements.

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BACKGROUND

Certain disclosures are required to be reported in the notes to the financial statements for activities associated with enterprise funds that are considered to be segments. Whether segment information is required to be reported is based upon whether the enterprise fund represents an identifiable activity or group of activities with outstanding revenue-backed debt for which there are separate accounting requirements.

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A segment is an identifiable activity or group of activities reported as or within an enterprise fund or a component unit which follows enterprise fund accounting (i.e. University) for which one or more revenue bonds or other revenue-backed debt instruments (such as certificates of participation) are outstanding with revenues pledged in support of that debt. In addition, there must be a requirement imposed by an external party to separately account for the activity's revenues, expenses, gains and losses, assets, **and** liabilities (i.e. accounting and reporting requirements commonly are set forth in the bond indentures).

For example, universities often issue revenue bonds for the construction of dormitories (housing facilities). If the bond indenture specifically requires the university to separately account for the revenues, expenses, gains, losses, assets and liabilities of the dormitories, then this activity is considered to be a segment. If, on the other hand, the requirement was limited to only revenues and expenses, the university would not be required to make segment disclosures.

Segment disclosures are not required when an individual fund is both a segment and is reported as a major fund or for an activity whose only outstanding debt is conduit debt for which the State has no obligation beyond the resources provided by related leases or loans.

Segment disclosures to be reported in the notes to the financial statements for each identifiable segment (as defined above) are as follows:

- a. Type of goods or services provided by the segment.
- b. Condensed statement of net assets:
 - (1) Total assets—distinguishing between current assets, capital assets, and other assets. Amounts receivable from other funds or component units should be reported separately.

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- (2) Total liabilities—distinguishing between current and long-term amounts. Amounts payable to other funds or component units should be reported separately.
 - (3) Total net assets—distinguishing among: (1) restricted (separately reporting expendable and nonexpendable components); (2) unrestricted; and (3) amounts invested in capital assets, net of related debt.
- c. Condensed statement of revenues, expenses, and changes in net assets:
- (1) Operating revenues (by major source).
 - (2) Operating expenses. Depreciation (including any amortization) should be identified separately.
 - (3) Operating income (loss).
 - (4) Non-operating revenues (expenses)—with separate reporting of major revenues and expenses.
 - (5) Capital contributions and additions to permanent and term endowments.
 - (6) Special and extraordinary items.
 - (7) Transfers.
 - (8) Change in net assets.
 - (9) Beginning net assets.
 - (10) Ending net assets.
- d. Condensed statement of cash flows:
- (1) Net cash provided (used) by:
 - (a) Operating activities.
 - (b) Non-capital financing activities.
 - (c) Capital and related financing activities.
 - (d) Investing activities.
 - (2) Beginning cash and cash equivalent balances.
 - (3) Ending cash and cash equivalent balances.

Reporting Segment Information to Comptroller's Office

Agencies should report segment footnote disclosures included in their financial statements to the Comptroller's Office annually utilizing form SCO-535 or SCO-585, whichever is applicable, as part of the GAAP reporting process.

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RETIREMENT PLAN

A retirement plan's primary asset is its investments, which suggests that its accounting principles and the financial statements may differ from those of other State entities.

The plan should be on an accrual basis of accounting (i.e., accruing dividends and interest receivable on investments). Investments should be recognized at fair value per [GASB Statement 27](#).

The following should be prepared for all retirement plans:

- . Statement of Net Assets
- . Statement of Changes in Net Assets
- . Notes to the financial statements
- . Required Supplementary Information
 - The Parameters
 - Schedule of Funding Progress
 - Schedule of Employer Contributions
 - Notes to the Schedules

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Accounting Procedures	Written or unwritten procedures designed to achieve operational or control objectives of a given accounting system. Procedures can be detailed, step-by-step or general.
Accounting System	A system involving inputs, processes and outputs of varying nature designed to achieve accountability for assets and related records. Accounting systems usually involve the recording, processing and summarizing of financial transactions, with controls established to prevent or timely detect and correct errors and illegal acts.
Accounts Payable	Liabilities on open account owed to private persons, firms or corporations for goods and services received by the State (but not including amounts due to other funds of the State or to other governmental units).
Accounts Receivable	Amounts owed on open account from private persons, firms or corporations for goods and services furnished by the State or for taxes due (but not including amounts due from other funds of the State or from other governmental units).
Accrual Basis Accounting	The method of accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of the related cash flows.
Accrued Expense	The recognition of an expense for the use of assets or resources when the use occurs, regardless of the timing of the related cash flow.
Accrued Liabilities	The recognition of an amount due to another fund or entity.
Accrued Revenue	Revenues earned during an accounting period, but not collected until a subsequent accounting period.
Adjusting Journal Entry	A journal entry that adjusts account balances that affect both the statement of financial position and the operating statement.
Agency	Any department, officer, authority, public corporation, quasi-public corporation, commission, board, institution, State university or any other public agency created by the State, other than units of local government and school districts.

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Agency Group	A group of agencies which are similar for classification purposes. The agency groups are: legislative, judicial, elected officers, departments, other agencies and higher education.
Agency Name and Number	The agency name and the number assigned by the Comptroller.
Allot	To divide an appropriation or other expenditure authority into amounts which may be obligated or expended during specific periods.
Allotment	An amount administratively authorized to incur obligations and expenditures over a period of time which may be derived from a more general authority, such as an appropriation. Allotments are made in order to control obligations and expenditures over a period of time which is less than one year--generally one fiscal quarter. Certain selected appropriations require the Governor's release to comply with the language of the appropriation act. The amounts allotted or released may be less than or equal to the amount appropriated.
Allotment Reserve	The amount available for future allotment.
Allotment Unobligated	The portion of an allotment not yet expended or obligated. The balance of the allotment remaining after deducting the accumulated expenditures and outstanding obligations.
Allowance	An account that indicates the amount by which the gross book value of certain assets is reduced.
Allowance for Uncollectible Accounts	The portion of accounts receivable estimated not to be collectible. The balance in this account is reported as a deduction from accounts receivable to indicate net accounts receivable.
Amortization	The portion of the cost of a limited-life or intangible asset/liability (i.e. bond discount/premium) charged as an expense during each period over the life of the asset/liability.
Appropriation	A statutory authorization granted by the legislative body to an agency allowing it to incur obligations and make expenditures for specific purposes within a specified period of time and generally for a maximum dollar amount.

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Appropriation-Common Object	The common purpose for which the appropriation was made, as defined in Section 13 of the Finance Act such as travel and equipment.
Appropriation-Deficiency	An appropriation which is made when the purpose of the regular appropriation has not been completed but the regular appropriation monies have been exhausted.
Appropriation-Detail Expenditure	An appropriation which covers a narrow range of expenditures which can be classified by a single account or line in the chart of detail expenditure accounts.
Appropriation-Line Item	See Appropriation-Detail Expenditure.
Appropriation-Lump Sum	An appropriation for expenditures of two or more of the standard common objects. Such appropriations are used for projects or activities where a breakdown into a standard common object would be impractical or undesirable.
Appropriation-Reappropriation	An appropriation which is made at the beginning of a fiscal year to carry forward the unexpended portion of an expiring appropriation.
Appropriation-Supplemental	An appropriation which is made when the purpose of a regular appropriation has been expanded or a new purpose is to be funded.
Appropriation Account Name	The purpose of the appropriation.
Appropriation Balance-Unexpended	The portion of an appropriation available for expenditure. Appropriation amount less fiscal year-to-date expenditures.
Appropriation Balance Unobligated	The portion of an appropriation expended or obligated The balance remaining after deducting from the appropriation the accumulated net expenditures and outstanding obligations.
Assets	The entire resources of the State or a fund, including any property, tangible or intangible, of monetary value.
Assigned Fund Balance	That portion of fund balance consisting of amounts constrained by the government's intent to be used for specific purposes, but that are neither restricted nor committed.

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Bad Debt	An account receivable amount due to the State or its agencies that is deemed uncollectible.
Basis of Accounting	The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transactions or events take place), or on a cash basis (that is, when cash is received or paid). Basis of accounting is an essential part of measurement focus because a particular timing of recognition is necessary to accomplish a particular measurement focus.
Batch	A group of similar transactions.
Beginning Status-Available Balance	Unexpended fund balance at beginning of period.
Beginning Year-Available Balance	Fund balance available for expenditure at the beginning of the current fiscal year (July 1).
Bond Discount	The excess of the face value of a bond over the price for which it is acquired or sold.
Bond Premium	The excess of the price at which a bond is bought or sold over its face value.
Bonded Indebtedness	The portion of debt, represented by outstanding bonds, owed by the State government or by State agencies.
Budget	A plan of proposed expenditures and the means of financing them with respect to a specific period of time. The plan may be for a particular organizational unit or for some combination--such as all State agencies.
Budgetary Accounting	A method of accounting which allows for the comparison of actual revenues and expenditures to budgeted figures. In many cases, budgetary accounting applies to appropriations and the expenditures authorized thereby.
Budgetary Fiscal Year	The State Constitution prescribes a process by which the Governor and the General Assembly adopt a budget for each fiscal year. The Budgetary Fiscal Year begins on July 1, and ends on June 30 of each year. By law, unexpended

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appropriations at June 30 are available for subsequent expenditure to the extent that encumbrances have been incurred at June 30 provided they are presented for payment during the 2-month "lapse-period."

Building	Permanent structure designed to house persons or personal property together with the initial cost of fixtures attached to and forming a permanent part of the building (i.e. immovable).
Building Improvements	Capital expenditures that materially extend the useful life of a building, increase the capacity and/or efficiency of the building or adapt to a new use. Building improvements also include capital expenditures that add value, extend the useful life or adapt a leased building to a new use.
Capital Assets	Infrastructure, land, land improvements, site improvements, buildings, building improvements, equipment, works of art and historical treasures and all other tangible assets that are used in operations and that have expected useful lives extending beyond a single reporting period.
Capital Debt	Bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets. Capital debt should include any accrued interest on capital appreciation bonds.
Capital Leases	<p>An agreement conveying the right to use property, plant or equipment usually for a stated period of time which meets one or more of the following criteria:</p> <ol style="list-style-type: none">The lease transfers ownership of the asset to the lessee by the end of the lease term.The lease contains a bargain purchase option.The lease term is equal to 75 percent or more of the estimated economic life of the leased asset. However, if the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the leased property, including earlier years of use, this criterion shall not be used.The present value at the beginning of the lease term of the minimum lease payments, excluding that portion of the payments representing executory costs to be paid by the lessor, including any profit thereon, equals or exceeds 90 percent of the excess of the fair value of the leased asset to

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the lessor at the inception of the lease over any related investment tax credit retained by the lessor and expected to be realized by [the lessor]. However, if the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the leased property, including earlier years of use, this criterion shall not be used. A lessor shall compute the present value of the minimum lease payments using the interest rate implicit in the lease. A lessee should compute the present value of the minimum lease payments using the incremental borrowing rate, unless (1) it is practicable for [the lessee] to learn the implicit rate computed by the lessor and (2) the implicit rate computed by the lessor is less than the lessee's incremental borrowing rate.

All other leases (i.e., those not meeting the above criteria) are categorized as operating leases.

Capitalization Threshold	The dollar value at which the State elects to capitalize tangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.
Cash	Currency, checks, postal and express money orders and bankers drafts on deposit with the State Treasurer, in the hands of a State agency or on deposit in the account of a State agency. For funds held by the Treasurer, SAMS operational reports will present the balances currently on deposit with the Treasurer.
Cash Balance (Treasurer)	Currency, checks, postal and express money orders and bankers drafts on deposit with the State Treasurer. SAMS operational reports will present the balances currently on deposit with the Treasurer.
Cash Basis	The basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.
Cash Equivalents	Short-term, highly liquid investments readily convertible to cash with original maturities of three months or less.
Cash Receipt	Cash received by a State agency and ordered by the Comptroller into the State Treasury or into a fund held by the Treasurer or cash received by a State agency for which it acknowledges accountability.

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Category	A group of related expenditures aimed at accomplishing a major activity such as operations, awards and grants, capital improvements, waterway improvements, highway construction, debt service and tax refunds.
Certificates of Participation	Instruments of indebtedness issued to finance equipment or facilities that are leased to a State agency. The lease payments are pledged to pay the debt principal and interest. The State issues certificates of participation representing the right to receive a proportionate share in lease-purchase or installment purchase payments to be made for the benefit of State agencies for the acquisition or improvement of real or personal property, refinancing of such property or payment of expenses related to the issuance. The State also finances the purchase of certain State-owned real and personal property through non-State issued certificates of participation. These non-State issued certificates of participation are sold by private concerns and are repaid by State agency appropriations pursuant to installment purchase agreements.
Charges for Services	Revenues that arise from charges to customers or applicants who directly benefit from the goods, services, or privileges provided or are otherwise directly affected by the services.
Clearing Account	An account used to accumulate total charges or credits for the purpose of distributing them later among the accounts to which they are allocable or for posting the new difference to the proper account. Also, a check-clearing demand deposit account maintained by the Treasurer.
Collections	Cash received by an agency which may or may not have been deposited in a cash-clearing account.
Combined Financial Statement	A financial statement showing individual statements of each fund of a particular group of funds in separate, adjacent columns. Interfund transactions are not eliminated and financial data of the respective funds is not combined.
Commitments	For GAAP reporting purposes, relates to contracts or projects authorized, but in the pre-contract stage or unobligated.
Committed Fund Balance	That portion of fund balance consisting of amounts that can only be used for specific purposes, pursuant to formal action of the government's highest level of decision-making authority.

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Commodities	Articles of a consumable nature which show a material change or significant depreciation with first usage, as well as repair parts and equipment, having a unit value less than the agency's capitalization policy amount.
Compensated Absences	Paid time off available to employees in connection with vacation leave, sick leave and similar benefits. For financial reporting purposes, compensated absences are strictly limited to leave that (1) is attributable to <i>services already rendered</i> and (2) is not contingent upon a specific event (such as illness) that is outside the control of the employer or employee.
Component Unit	A legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.
Composite Methods	Calculating depreciation for a collection of similar assets (e.g. traffic signals or lane-miles) or dissimilar assets (e.g. all assets composing a transportation network or building).
Construction in Progress	The accumulation of costs incurred during the construction of an asset. The accumulated costs are held in Construction in Progress until such time as the project is determined to be "substantially complete" (i.e. ready for its intended use).
Contingency	<p>An existing condition, situation or set of circumstances involving uncertainty as to a possible gain or loss that will ultimately be resolved when one or more future events occur or fail to occur. Financial Accounting Standards Board No. 5, <i>Accounting for Contingencies</i>, provides guidelines for recognizing a loss liability in these situations. Examples of contingencies include the following:</p> <ul style="list-style-type: none">• Collectibility of receivables• Threat of expropriation of assets• Tax refund claims• Unemployment compensation• Pending or threatened litigation• Actual or possible claims and assessments• Guarantees of indebtedness of others• Agreements to repurchase receivables or the related property that have been sold.

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Contra Account An account whose balance, by design, offsets fully or in part the balance(s) of one or more other accounts.

Current A term which, as applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to part or future periods.

Current Assets Cash and other assets or resources commonly identified as those which are reasonably expected to be realized in cash or sold or consumed during the normal operating cycle of the State (usually no longer than one year) including such resources as (a) cash available for current operations and items which are the equivalent of cash; (b) inventories of merchandise, raw materials, goods in process, finished goods, operating supplies and ordinary maintenance material and parts; (c) trade accounts, notes and acceptances receivable; (d) receivables from officers, employees and others, if collectible in the ordinary course of business within a year; (e) installment or deferred accounts and notes receivable if they conform generally to normal trade practices and terms within the agency operation; (f) marketable securities representing the investment of cash available for current operations; and (g) prepaid expenses such as insurance, interest, rents, taxes, unused royalties, current paid advertising service not yet received and operating supplies.

Current Financial Resources
Measurement Focus Measurement focus according to which the aim of a set of financial statements is to report to the near-term (current) inflows, outflow and balances of expendable (spendable) financial resources. The current financial resources measurement focus is unique to accounting and financial reporting for state and local governments and is used solely for reporting financial position and results of operations of governmental funds.

Current Liabilities Liabilities which are payable within a relatively short period of time, usually no longer than one year.

De-Obligation The portion of an obligation which was caused to be reduced, either in part or in its entirety, through a process other than expenditure. The amount of the reduction is made available for future obligation and/or expenditure unless such amount lapses.

Debt Issuance Costs All costs incurred to issue the bonds, including but not limited to insurance costs, financing costs (such as rating agency fees and

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underwriters fees and discounts) and other debt related costs (such as printing, legal, administrative and trustee expenses).

Debt Service

Payment of principal and interest on long-term obligations.

Deferred Losses on Refunding

The difference between the carrying amount of redeemed/defeased debt and its reacquisition price.

Deferred Revenue

(1) Revenues collected in advance of the period in which they were earned; and (2) under the modified accrual basis, revenues earned but not available for collection.

Delinquent Receivables

Receivables that remain outstanding and unpaid after the scheduled due date.

Depreciation

A systematic and rational method of allocating the cost of a capital asset to the periods benefiting from its use.

Derivative

A contract on whose value depends on, or derives from, the value of an underlying asset, reference rate or index. Examples include forwards, futures, options and swaps.

Derived Tax Revenues

Assessments imposed by the State or State agencies on exchange transactions. Examples include taxes on personal income, corporate income and sales tax.

Detail Object

Description of an expenditure at its lowest level in SAMS.

Direct Expenses

Expenses that are specifically associated with a service, program, or department and thus clearly identified to a particular function (or some classification level presented in the Statement of Activities).

Disbursement

Payment by the Treasurer of a valid warrant issued and presented for payment by the payee or by a holder in due course.

Discount Rate

The interest rate used to adjust for the time value of money.

Discounting

A method of reducing long-term receivables to net realizable value based on the time value of money.

Division

Organizational unit; for appropriation purposes within an agency.

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Double Entry	A method of accounting which requires that for every entry made to the debit side of an account or accounts an equal entry or entries be made to the credit side of an account or accounts.
Economic Resources Measurement Focus	Measurement focus under which the aim of a set of financial statements is to report all inflows, outflows and balances affecting or reflecting an entity's net assets. The economic resources measurement focus is used for proprietary and fiduciary funds, as well as for government-wide financial reporting.
Eligibility Requirements	Term used in connection with government-mandated and voluntary nonexchange transactions. Conditions established by the provider of resources stipulating matters such as the qualifying characteristics of recipients, time requirements, allowable costs and other contingencies.
Encumbrance	Agency contracts, purchase orders or commitments entered into prior to June 30, which relate to the purchase of goods that were not received as of June 30.
Ending Status-Available Balance	The fund balance available for future expenditure at the end of the period.
Entitlement	The amount of payment to which the state is legally allowed, as determined by the federal government pursuant to an allocation formula contained in applicable laws and statutes.
Equipment	Any movable, non-consumable, tangible personal property used in the operations of the State. Equipment includes the following assets: <ul style="list-style-type: none">• Vehicles – including, but not limited to, automobiles, trucks, trailers, aircraft, motorcycles and farm vehicles.• Furniture and Fixtures – movable equipment incorporated in a building including, but not limited to, office and building furnishings, communication devices and other assets necessary to the use of the premises.• Library Assets –including, but not limited to, information sources that are circulated to students or the general public including books, journals, periodicals, audio/visual media, computer-based information, manuscripts, maps, documents and similar items which provide information essential to the learning process or which enhance the quality of academic,

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professional or research libraries. It also includes assets that do not meet the requirements of non-capitalization for Works of Art and Historical Treasures (under paragraph 27 of GASB 34).

- All other moveable tangible personal property used in the operations of the State.

Capital expenditures that add value, extend the useful life or adapt “equipment” (including leased equipment) to a new use and exceed the capitalization threshold for “equipment” should also be included in this category.

Exchange Transaction

A transfer of value between two or more entities in which each participant receives and gives value. In an exchange transaction revenue should be recognized when earned; that is when the entity has done what it needs to do to complete the transaction.

Expenditure

Exchange of an asset of the State or incurrence of a liability by a State agency for an asset, goods received or services rendered.

- (1) At the agency level...when a voucher for goods and/or services is submitted by an agency for approval and payment by the Comptroller.
- (2) At the Comptroller level...occurs when the Comptroller approves a voucher for payment.

Expenditures-Current Year
Month of XXX (net)

Current month vouchers approved by the Comptroller’s Office for goods or services purchased by a State agency less cash refunds and voided warrants for a month.

Expenditures-Fiscal YTD (net)

Vouchers approved by the Comptroller’s Office for goods or services less cash refunds and voided warrants for the fiscal year-to-date.

Expenditures-Lapse Period (net)

Vouchers approved by the Comptroller’s Office for goods or services less cash refunds and voided warrants for the lapse period.

Expenditures-Net

Vouchers approved by the Comptroller’s Office for goods or services purchased by a State agency less cash refunds and voided warrants.

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Expenditures Prior Year
Fiscal Year-To-Date (net)

Vouchers approved by the Comptroller's Office for goods or services less cash refunds and voided warrants for the same period of time in the prior fiscal year.

Expenditures-Prior Year
Month of XXX (net)

Vouchers approved by the Comptroller's Office for goods or services less cash refunds and voided warrants for the same month of the prior year.

Expense

Charges incurred, whether cash or non-cash, which are presumed to benefit operations of the current fiscal period.

Extraordinary Item

A transaction or event that is both unusual in nature and infrequent in occurrence if the item is material to (1) the operating statement of a governmental or proprietary fund or (2) the governmental or business-type activities (column) of the government-wide statement of activities.

Fair Value

An estimated amount at which an asset would be valued assuming an exchange between willing participants at arm's-length, other than in a forced or liquidation sale.

Federal Appropriation

The estimated resources to be received from the Federal Government that are appropriated by the General Assembly for a fund.

Fiduciary Funds

Those funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations and other governmental units. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and agency funds. Fiduciary funds are accounted for in a manner similar to proprietary funds. Agency Funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Fiscal Year

The Fiscal Year of the State of Illinois begins on July 1, and ends on June 30 of each year. (see also Budgetary Fiscal Year)

Function

A group of related activities aimed at accomplishing a major service or regulatory program for which a governmental unit is responsible.

Fund(s)

(1) A fiscal and accounting entity, established by Statute or Administrative Action, recording cash and other financial

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resources, together with all related liabilities, obligations and residual equities or balances and changes therein which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations; or

(2) General resources of a State agency or a fund.

Fund Balance-Remaining
Available Unexpended

Fund balance available for future expenditure at the beginning of the period.

Fund Classification-Fiduciary

Classification of GAAP funds used to report assets held in trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. There are four different types of fiduciary funds: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and agency funds.

Fund Classification-
Governmental

Classification of GAAP funds generally used to account for tax-supported activities. There are five different types of governmental funds: general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.

Fund Classification-Proprietary

Classification of GAAP funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Fund Group

A term referring to groups of SAMS budgetary funds which are similar in purpose or character. The fund groups are: General Funds, Highway Funds, Special State Funds, Bond Financed Funds, Debt Service Funds, Federal Trust Funds, Revolving Funds, State Trust Funds and Other Trust Funds.

Fund Group-Bond Financed

The SAMS budgetary group of funds established to receive and administer the proceeds of various bond issues of the State.

Fund Group-Debt Service

The SAMS budgetary group of funds established to finance and account for the payment of principal redemption and interest associated with general and special obligation bond issues of the State.

Fund Group-Federal Trust

The SAMS budgetary group of funds established pursuant to grants and contracts between State agencies and the United

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States. These funds are administered for the specific purposes established by the terms of the grants and contracts.

Fund Group-General

The SAMS budgetary group of funds established to receive the major portion of tax revenues and to pay the regular operating and administrative expenses of most State agencies.

Fund Group-Highway

The SAMS budgetary group of funds established to receive and distribute special assessments related to transportation, such as Motor Fuel Tax, and to support the construction and maintenance of transportation facilities and activities of the State.

Fund Group-Other Trust

The SAMS budgetary group of funds established to receive and account for resources for subsequent disbursement to a designated recipient. Escrow funds are an example of "Other Trust Funds."

Fund Group-Revolving

The SAMS budgetary group of funds established to finance and account for intergovernmental services. Appropriation of resources of these funds is dependent upon intergovernmental service requirements and appropriations of other State agencies. Revolving Fund resources are provided by expenditures of State agencies for the goods or services financed by the fund.

Fund Group-Special State

The SAMS budgetary group of funds designated in Section 5 of the Finance Act as special funds in the State Treasury and not elsewhere classified. They represent a segregation of accounts for specific purposes on a substantially perpetual basis.

Fund Group-State Trust

The SAMS budgetary group of funds established by statutes or under statutory authority for specific purposes.

Fund Group-Temporary Trust

The SAMS budgetary group of trust funds or bank deposits established upon the written approval of the Governor and the State Comptroller by an officer or employee who receives or has in his possession money under conditions which do not require payment into the State Treasury, and where there is not trust fund or bank deposit authorized by law for the receipt of the monies. The Temporary Trust Fund shall be legal until the thirtieth day after the signed adjournment of the next regular session of the General Assembly.

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Fund Name and Number The Comptroller's official name of a fund and four-digit assigned number.

Fund-Non-appropriated The expenditures of a fund that are not appropriated by the General Assembly.

Fund Type A term referring to groups of GAAP-Defined Funds which are similar to purpose or character. The GAAP fund types are: General Funds, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Permanent Funds, Enterprise Funds, Internal Service Funds, Pension (and other employee benefit) Trust Funds, Investment Trust Funds, Private-Purpose Trust Funds and Agency Funds.

Fund Type-Agency GAAP fiduciary fund type used to report resources held by the State in a purely custodial capacity (i.e. assets are equal to liabilities).

Fund Type-Capital Projects GAAP governmental fund type used to account for transactions obtained and used for the acquisition or construction of major capital facilities including those provided to political subdivisions and other public organizations (other than those financed by proprietary funds, fiduciary funds and university funds).

Fund Type-Debt Service GAAP governmental fund type used to account for transactions related to resources obtained and accumulated to pay interest and principal on general long-term obligations (other than capital leases and unfunded retirement costs).

Fund Type-Enterprise GAAP proprietary fund type which may be used to report any activity for which a fee is charged to external users for goods and services. Activities are required to be reported as enterprise funds if any one of the following criteria is met. The following criteria should be applied in the context of the activity's *principal revenue sources*:

- Activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity.
- Laws or regulations require that the activity's cost of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.

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- The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

Fund Type-General

GAAP governmental fund type used to account for transactions related to resources obtained and used for those services traditionally provided by State, which are not required to be accounted for in other funds.

Fund Type-Internal Service

GAAP proprietary fund type used to report any activity that provides goods or services to other funds, departments or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. Internal service funds should be used only if the reporting government (i.e. State of Illinois) is the predominant participant in the activity.

Fund Type-Investment Trust

GAAP fiduciary fund type used to report the external portion of investment pools reported by the sponsoring government (i.e. State of Illinois) in accordance with GASB Statement No. 31.

Fund Type-Pension (and Other Employee Benefit) Trust

GAAP fiduciary fund type used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans or other employee benefit plans.

Fund Type-Permanent

GAAP governmental fund type used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support programs of the State.

Fund Type-Special Revenue

GAAP governmental fund type used to account for transactions related to resources obtained from specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

Fund Type-Private Purpose Trust

GAAP fiduciary fund type used to account for any trust arrangements not properly classified as a pension trust fund or an investment trust fund under which principal and income benefit individuals, private organizations or other governments.

Fund Type-University

GAAP fund type used to account for those funds which receive revenues such as fees, tuition and excess income from auxiliary enterprises at the State supported institutions of higher

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education. The General Assembly appropriates resources of these funds for the support, operation and improvement of State supported colleges and universities. Also includes those funds administered by universities and not subject to appropriation.

Funds-Petty Cash

A fund established for the purpose of purchasing items of small cost, payment of postage due and for other nominal expenditures which cannot be administered economically and efficiently through customary procurement practices. Such funds may be established and maintained only from monies which are not required by the Constitution to be paid into the State Treasury.

General Ledger

A book, file or other device which contains the accounts necessary to reflect in summary or in detail the financial position and the results of operations of a governmental unit or fund.

General Obligation Bonds

Obligations secured by the pledge of the full faith and credit of the State to pay debt principal and interest. The State Constitution provides that the State may issue general obligation bonds for specific purpose in such amounts as provided either by the General Assembly with a three-fifths vote of each house or by a majority of voters in a general election.

General Revenues

Revenues that are not required to be reported as program revenues in the government-wide statement of activities.

Generally Accepted Accounting Principles

The conventions, rules and procedures necessary to define accepted accounting practice at a particular time. The principles have developed on the basis of experience, reason, custom, usage, and to a significant extent, practical necessity.

Government Mandated Nonexchange Transactions

Transactions occurring when a government (including the federal government) at one level provides resources to a government at another level and requires that government to use the resources for a specific purpose or purposes established in the provider's enabling legislation. That is, the provider establishes purpose restrictions and also may establish time requirements. Examples of government-mandated nonexchange transactions include federal programs that state or local governments are mandated to perform, and state programs that local governments are mandated to perform. The principal characteristics of these transactions are (1) a provider government (including the federal government) mandates that a recipient government perform a particular program or facilitate

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its performance by another government or by a nongovernmental entity (secondary recipient) and (2) fulfillment of certain requirements is essential for a transaction (other than the provision of cash or other assets in advance) to occur.

Governmental Accounting

The composite activity of analyzing recording, summarizing, reporting and interpreting the financial transactions of governmental units and agencies.

Governmental Funds

Those funds through which most governmental functions typically are financed. The acquisition, use and balances of the government's expendable financial resources and the related current liabilities--except those accounted for in proprietary funds--are accounted for through governmental funds. Governmental fund types include general fund, special revenue funds, capital projects funds, debt service funds and permanent funds.

The governmental fund measurement focus is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources), rather than upon net income determination.

Grant

A contribution made by one governmental unit (State or Federal) to another unit or to an individual. The contribution is usually made to aid in the support of a specified function, but it may be for general purposes.

Impairment of Capital Assets

A significant, unexpected decline in the service utility of a capital asset.

Imposed nonexchange revenues

Assessments by governments on nongovernmental entities, including individuals, other than assessments on exchange transactions. Examples include property taxes, fines and penalties and property forfeitures (e.g. seizures and escheats). The principal characteristic of these transactions is that the required transmittal of resources to the assessing government is imposed by that government on an act committed or omitted by the provider (e.g. property ownership or the contravention of a law or regulation) that is not an exchange transaction. Enabling legislation sometimes places purpose restrictions on the use of the resources. Alternatively, or in addition to purpose restrictions, the government may specify the period when the resources are required to be used or when use may begin. For

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example, property taxes generally are required to be used in or beginning in a particular period – the period for which the taxes are levied – which may not be the same period that payment is due or the period when the government has a right to place a lien on the property.

Incurred But Not Reported
(IBNR)

Estimated liabilities related to claims that have occurred, but have not been reported as of the date of the financial statements.

Indirect Expenses

Expenses related to a function (or some lower classification level presented in the Statement of Activities) that are not direct expenses. For example, the general government function includes expenses that are, in essence, indirect expenses of other functions.

Inexhaustible Assets

Capital assets that have an infinite useful life.

Infrastructure

Long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, waterways, water and sewer systems, dams and lighting systems (attached to infrastructure assets, e.g., interstate lighting or airport runway lighting). Buildings, except those that are an ancillary part of a network of infrastructure assets, should not be considered infrastructure assets.

Income Receipt Adjustments

Adjustments to receipts of the previous fiscal year.

Increase/Decrease-Fund
Year to Date

The difference between the current fiscal Year-to-date item (expenditures or receipts) and the prior fiscal year-to-date item (expenditures or receipts).

% Increase/Decrease-Current
Month

Percentage increase or decrease of the current item (cash receipts or expenditures) over the item (cash receipts or expenditures) for the same month of the prior fiscal year.

% Increase/Decrease Fiscal
Year To Date

Percentage increase or decrease of the current fiscal year-to-date item (cash receipts or expenditures) over the item (cash receipts or expenditures) for the same period of time in the prior fiscal year.

Installment Purchase Agreement

An agreement where title to the property (ownership) vests in the purchaser immediately, in exchange for a written promise to pay

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the seller a series of future payments at agreed upon dates and amounts.

Installment Purchase
Obligations

Liabilities for the payments of principal and interest under an installment purchase contract.

Intangible Assets

Assets that lack physical substance, are nonfinancial in nature, and have an initial useful life extending beyond a single reporting period. Examples of intangible assets include, but are not limited to, software (both internally generated and non-internally generated), easements and rights of way, and water and land use rights.

Interfund Activity

Reciprocal and non-reciprocal activity between funds of the primary government.

Interfund Loans

Amounts provided between funds of the primary government with a requirement for repayment within a reasonable time.

Interfund Reimbursements

Repayments from the funds of the primary government responsible for particular expenditures or expenses to the funds of the primary government that initially paid for them.

Interfund Services Provided and
Used

Sales and purchases of goods and services between funds of the primary government for a price approximating their external exchange value.

Interfund Transfers

Flows of assets (such as cash or goods) between funds of the primary government without equivalent flows of assets in return and without a requirement for repayment.

Internal (and Interfund) Activity
and Balances

Resource flows between funds of the primary government, including its blended component units, fiduciary funds and fiduciary component units.

Internal Control

The plan of organization and all of the methods and measures adopted within a fund or agency to safeguard its assets, check the accuracy and reliability of its accounting data, promote operational efficiency and encourage adherence to prescribed managerial policies.

Internally-Generated Intangible
Assets

Intangible assets that are developed by a government, including, but not limited to, computer software, patents, trademarks, and copyrights.

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Inventory	The value of materials and supplies on hand for internal consumption or for use, distribution or resale to other units of State government and to outside parties, including the public.
Journal	A book of original entry.
Journal Entry	The entry into an accounting journal representing the accounting treatment of a particular transaction by recording debits and credits (in equal amounts) to various accounts depending on the nature of the transaction.
Land	Unimproved realty (typically the total closing cost).
Land Improvements	The non-depreciable costs and betterments of preparing the land for its intended use. An example of a land improvement is leveling and grading.
Landfill Closure and Postclosure Care Costs	Costs incurred to provide for the protection of the environment that occurs near or after the date that a solid-waste landfill stops accepting solid waste and during the postclosure period. Closure and postclosure care costs include the cost of equipment and facilities (e.g., leachate collection systems and final cover) as well as the cost of services (e.g., postclosure maintenance and monitoring costs).
Lapse	The legal termination of the unexpended balance of an appropriation at a specified point in time.
Lapse Period	The two-month period ending August 31 during which obligations outstanding at June 30 may be liquidated under provisions of Section 25 of the Finance Act.
Lapse Period Expenditures	Expenditures incurred during the lapse period for the prior fiscal year.
Lapsed Amount	The unexpended balance of an appropriation which becomes legally unavailable for expenditure at a specified date.
Lease Obligations	Payments under capital leases (i.e., the present value of the minimum lease payments).
Liabilities	Legal obligations, arising out of transactions in the past, that must be liquidated, renewed or refunded at some future date.

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Liquidate To reduce an obligation or liability, either in part or its entirety, through an expenditure.

Loans Receivable Amounts which have been loaned to individuals or organizations external to the State, including notes taken as security for such loans. Loans receivable are evidenced by written promises of repayment which include terms for principal and interest.

Locally-Held Fund A fund that is operated by an individual agency or organization within the State, without significant involvement of the State Treasury.

Long-Term Receivables Receivables not due for more than one year.

Lump Sum Appropriation An appropriation made to an agency for a stated purpose without specifying the amounts that may be spent for specific activities or for particular objects of expenditure.

Major Function A group of related activities aimed at accomplishing a major service or regulatory program for which a governmental unit is responsible. The major functions are: Health and Social Services, Employment and Economic Development, Education, Transportation, Environmental and Business Regulation, Public Protection and Justice, General Government, Debt Service and Refunds.

Major Funds A governmental fund or an enterprise fund reported as a separate column in the State's basic financial statements. The general fund is always reported as a major fund. Other funds are reported if they meet the following criteria as outlined in GASB 34 for major funds or if the State believes a fund is important due to public interest or consistency.

Funds should be classified as major based on the following criteria:

1. Total assets, liabilities, revenues, or expenditures/ expenses of the individual government or enterprise fund must be 10% of the corresponding total (asset, liabilities, etc.) for all funds of that category or type (i.e. total governmental or total enterprise funds) *and*
2. Total assets, liabilities, revenues, or expenditures/ expenses of the individual governmental fund or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.

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Major Source	A primary classification of cash receipts.
Materiality	Quantitative significance of financial information and/or account balances. The Comptroller reserves the authority to define criteria for materiality with respect to various transactions, accounts and funds.
Measurement Focus	The objective of a measurement, that is, what is being expressed in reporting the State's financial performance and position. A particular measurement focus is accomplished by considering not only which resources are measured (i.e., financial or economic resources), but also when the effect of transactions or events involving those resources are recognized (the basis of accounting). The measurement focus of government-wide financial statements, proprietary fund financial statements and the fiduciary fund financial statements is economic resources. The measurement focus of governmental fund financial statements is current financial resources.
Minor Function	A subdivision of a major function.
Modified Accrual Accounting	The basis of accounting under which revenues should be recognized in the accounting period in which they become available and measurable. Expenditures should be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which should be recognized when due.
Modified Approach (Infrastructure)	The election not to depreciate infrastructure assets that are part of a network or subsystem of a network that meet two specific requirements. The agency manages the eligible infrastructure assets using an asset management system that has certain specified characteristics and the agency documents that the eligible infrastructure assets are being preserved approximately at (or above) a condition level established and disclosed by the agency.
Money Market Investments	Short-term highly liquid instruments including commercial payer, banker's acceptances and U.S. Treasury and agency obligations.
Net Assets	The difference between a government's assets and its liabilities is its net assets. Net assets should be displayed in three components – invested in capital assets, net of related debt;

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restricted (distinguishing between major categories of restrictions); and unrestricted.

Net Assets – Invested in Capital Assets, Net of Related Debt

One of three components of net assets that must be reported in both government-wide and proprietary fund financial statements, calculated as follows: (1) capital assets, less (2) accumulated depreciations, less (3) outstanding principal of capital debt, net of unspent proceeds.

Net Pension Obligation (NPO)

The cumulative difference between annual pension cost and the employer's contributions to defined benefit pension plan, including the pension liability (asset) at transition, and excluding short-term differences and unpaid contributions that have been converted to pension-related debt. Transition refers to the date the State elected to apply the provisions of GASB Statement No. 27.

Network

All assets that provide a particular type of service for the State or an agency. A network of assets may be only one asset that is composed of many components. For example, a network of infrastructure assets may consist of a series of inter-connected highways and roads.

Non-Current Assets

Assets not available in the current operating cycle (normally one year) to finance operations.

Nonexchange Transaction

Transaction where the State receives or gives value to another party without directly receiving or giving equal value (benefit) in exchange.

Non-Internally Generated Intangible Assets

Intangible assets that are acquired, rather than developed, by a government. Examples include "off the shelf" software, easements/rights of way, and water and land use rights.

Nonreciprocal Interfund Activity

Transactions between funds of the primary government in which there is not an exchange of approximately equal value including interfund transfers and interfund reimbursements.

Non-Shared Fund

A fund in which a single State agency is responsible for substantially all deposits and disbursements from the fund.

Non-Spendable Fund Balance

That portion of fund balance consisting of amounts that cannot be spent because they are either:

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- 1) not in spendable form, such as inventory, prepaid items, etc., or
- 2) legally or contractually required to be maintained intact, such as the corpus of a permanent fund.

Notes Payable

Unconditional written promises signed by the State or its agency 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.

Notes Receivable

Unconditional written promise, signed by the maker, to pay a certain sum in money on demand or at a fixed or determinable future time to the State or its agent.

Object of Expenditure

The purpose for which the State's resources have been expended such as travel, equipment, etc.

Obligations

Amounts which a governmental unit may be legally required to meet out of its resources, including encumbrances, as well as accounts payable and accrued liabilities.

Obligations-Outstanding

Total prospective expenditures recorded with the Comptroller such as purchase orders or executory contracts.

Operating Leases

Leases which convey the right to use property in consideration of specified rental payments over a definite future period and do not meet the criteria of a capital lease (Also see Capital Lease).

Operating Leases with
Scheduled Increases

Lease contracts where the pattern of the payment requirements includes scheduled rent increases that are fixed by contract.

Other Post-employment
Benefits (OPEB)

Postemployment benefits provided by the State to plan participants, beneficiaries and covered dependents through a plan or other arrangement that is separate from a plan to provide retirement income. OPEB also include postemployment health care benefits provided through a public employee retirement system or pension plan. In addition to postemployment health care benefits (such as illness, dental, vision and hearing) OPEB may include, life insurance, disability income, tuition assistance, legal services and other assistance programs.

Other Significant Transaction

Transaction or event that is either unusual in nature or infrequent in occurrence but not within the control of management.

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Outstanding Encumbrances	The portion of the total prospective expenditures filed (e.g. purchase orders or executory contracts) that still remain to be liquidated.
Percentage Appropriation Expended Year-To-Date	The percentage of an appropriation which has been expended for the fiscal year-to-date.
Percentage Lapsed	The percentage of an appropriation which becomes legally unavailable for expenditure at a specified period of time.
Pre-Audit	<p>An examination for the purpose of determining the propriety of a proposed financial transaction or of a transaction currently in process.</p> <p>(1) At the agency level: An examination by the agency for the purpose of determining the legality and propriety of a proposed transaction or of a transaction in process.</p> <p>(2) At the Comptroller level: An examination by the Comptroller of a transaction in process for the purpose of determining its legality and regularity.</p>
Prepaid Assets	Items paid for in advance of use including insurance, deposits and other expenses.
Prepaid Expenses	Expenses which have been paid but for which benefits have not been received. An example of this is premiums paid on unexpired insurance.
Primary Government	All funds and departments of the State of Illinois including blended component units.
Pro Forma	The term is used in conjunction with a noun to denote merely a sample form, document or statement provided in advance. Often used in connection with financial forecasts.
Procedure Bulletins	Issued with revisions of the SAMS Manual. These bulletins give instructions for the insertion and removal of pages, state the purpose of the new or revised material and specify any regulations or instructions which are superseded.
Program Budget	A budget wherein projected expenditures are based on programs of work and secondarily on character and object.

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Program Revenues	Revenues that are derived directly from a program of the State or from parties outside of the State's taxpayers or citizenry.
Program-Specific Grants and Contributions	Revenues arising from mandatory and voluntary nonexchange transactions with other governments, organizations, or individuals that are restricted for use in a particular program of the State.
Proprietary Funds	<p>Those funds used to account for a government's on-going organizations and activities which are similar to those often found in the private sector. All assets liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities--where net income and capital maintenance are measured--are accounted for through proprietary funds. Proprietary fund types include enterprise funds and internal service funds.</p> <p>The generally accepted accounting principles are those applicable to similar businesses in the private sector and the measurement focus is upon determination of net income, financial position and changes in financial position.</p>
Public Entity Risk Pool	A cooperative group of governmental agencies joining together to finance an exposure, liability or risk. Risk may include property and liability, workers' compensation or employee health care. A pool may be a stand-alone entity or included as part of a larger governmental entity that acts as the pool's sponsor.
Purchase Order	A document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.
Purpose Restrictions	Legal limitations that specify the purpose or purposes for which resources are required to be used in a government-mandated or voluntary nonexchange transaction.
Receipts	Cash received and ordered by the Comptroller into the State Treasury.
Receipts Adjustments	Adjustments to prior year receipts.

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Receipts-Current Year Month of XXX	Current month cash received and ordered by the Comptroller into the State Treasury. This includes new receipts and current year receipt adjustments for the report month XXX.
Receipts-Prior Year Fiscal Year-To-Date	Cash received and ordered by the Comptroller into the State Treasury for the same period of time in the prior fiscal year.
Receipts-Prior Year Month of XXX	Cash received for the same month of the prior fiscal year and ordered by the Comptroller into the State Treasury.
Reciprocal Interfund Activity	Transactions between funds of the primary government in which there is an exchange of approximately equal value including interfund loans and interfund services provided and used.
Reclassifying Journal Entry	A journal entry which reclassifies previously recorded accounts into the proper accounts for GAAP reporting. A reclassifying journal entry affects only the statement of financial position or operating statement, but not both.
Refunds	Expenditure adjustments for the lapse period of the prior fiscal year consisting of cash refunds, where an amount is refunded by a vendor to the State or voided warrants.
Register	A record for the consecutive entry of a certain class of events, documents or transactions with a proper notation of all the required particulars.
Related Funds	Funds of a similar character which are brought together for administrative or reporting purposes (e.g., Trust Funds). (See also Fund Group).
Related Party Transaction	A transaction that an informed observer might reasonably believe reflects considerations other than economic self interest based upon the relationship that exists between the parties to the transaction. The term is used in contrast to an <i>arm's-length transaction</i> .
Repairs and Maintenance	Includes the ordinary and necessary projects needed to keep an asset serviceable through its expected life. Repairs and maintenance projects, by definition, do not increase the capacity or operating efficiency or extend the useful life of the asset. Repairs and maintenance costs are not capitalized, but rather expensed in the period incurred.

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Replacement Cost	The cost as of a certain date of a property which can render service similar to that provided by the property to be replaced.
Report-Financial Information	Reports which provide SAMS financial information for monthly receipts, transfers, expenditures, obligations, funds and appropriation status at various summary levels.
Reports-Fiscal Information	Reports which provide a high level summarization of the fiscal position of the State.
Reports-Reconciliation	Reports furnished to the agencies which are intended to allow the agency to compare its internal records with those of the Comptroller's.
Requisition	A written demand or request, usually from within one department to its purchasing officer or to another department, for specified articles or services.
Reserve	An account set up to indicate any of the following: (1) the segregation of fund balance (equity) representing contingent liabilities, (2) other segregation of fund balance or (3) the difference between a total appropriation and that portion thereof which may be allotted for obligations and expenditures during a fiscal period.
Resources	The actual assets of a governmental unit such as cash, receivables, investments and property which are available for the discharge of given responsibilities and attainment of governmental objectives.
Restricted Fund Balance	That portion of fund balance consisting of amounts restricted to specific purposes, where the restrictions are imposed by: <ol style="list-style-type: none">1) external parties, such as creditors, grantors or other governments,2) constitutional provisions, or3) enabling legislation.
Restricted Net Assets	Component of net assets used to report restricted financial assets reduced by liabilities related to those assets. Net assets should be reported as restricted when constraints placed on net asset use are either:

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- a. Externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other government, or
- b. Imposed by law through constitutional provisions or enabling legislation.

Revenue Additions to assets which do not increase any liability or represent the recovery of an expenditure and/or the cancellation of liabilities without a corresponding increase in other liabilities or a decrease in assets.

Revenue Bonds Obligations secured by a pledge of income from assets constructed or acquired. Revenue bonds are not supported by the full faith and credit of the reporting entity. The bond indentures include a pledge from the issuing agencies and authorities that income derived from acquired or constructed assets be used to retire the debt and related interest.

SAMS Comptroller's Statewide Accounting Management System.

SAMS Coordinator-Agency Agency official to which all SAMS Manuals, procedure bulletins and other SAMS material are sent. This individual has responsibility for distributing them in his/her agency.

SAMS Coordinator-Comptroller's Comptroller's official responsible for maintenance, revision and distribution coordination of the SAMS Manual and other SAMS material with all State agencies.

Schedule, C-11 Control document used to transmit batches of vouchers with the same fund, appropriation and fiscal year to the Comptroller.

Schedules (1) The explanatory or supplementary statements that accompany the statement of financial position or other principal statements periodically prepared from the accounts; or
(2) A form used to summarize and transmit a group of similar transaction documents, such as invoice-vouchers.

Securities Lending Transactions Transactions in which an agency transfers its securities to broker-dealers and other entities for collateral-which may be cash, securities or letters of credit-and simultaneously agree to return the collateral for the same securities in the future.

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Segment	An activity that has outstanding revenue bonds or other revenue-backed debt and that is reported as or within an enterprise fund or a stand-alone entity that uses enterprise fund accounting and reporting standards. A segment has a specific identifiable revenue stream pledged in support of its debt and has related assets, liabilities, expenses, gains, and losses that can be identified.
Shared Fund	A fund in which more than one State agency is responsible for deposits and/or disbursements to and/or from the fund.
Shared Revenue	A revenue source of the State that is legally required to be shared with another governmental entity based on the enabling legislation. Examples include sales taxes and motor fuel taxes.
Signature Authorization Form	A document used to provide specimen signatures to the Comptroller for persons authorized to sign the agency head approval line on vouchers or contracts.
Site Improvements	The depreciable costs and betterments affixed to land that generally add to its value and functionality. Examples of site improvements include, but are not limited to, temporary structures, access roads, parking lots, fencing, lighting (e.g., lights in parking lots or lights along walkways), tunnels that connect buildings, gas, electricity or steam transmission lines and campsites.
Source Name	A primary source of cash receipts. These sources are at an aggregate level and may or may not be associated with an individual receipt account which is used as the conduit for channeling cash receipts into State Treasury funds (i.e., Cigarette Tax and Sales Tax).
Source Name and Number	Name and number of a receipt source within a fund.
Special Item	A transaction or event within the control of management that is <u>either</u> unusual in nature or infrequent in occurrence.
Special Obligation Bonds	Obligations of the State that are secured by a pledge of a dedicated portion of the State resources (e.g., sales tax, horse racing privilege tax, etc.).
State Agency	See "Agency."

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Statements	Presentations of financial data which show the financial position and the results of financial operations of a fund or an entire governmental unit for a particular accounting period.
Statute	A law enacted by the legislative body.
Subsidiary Account	One of the groups of related accounts which support in detail the summary data recorded in a control account.
Subsidiary Ledger	A group of subsidiary accounts, the sum of whose balances is equal to the balance of the related control account.
Subsystem	A subsystem is composed of all assets that make up a portion or segment of a network. For example, all the roads of the State could be considered a network of infrastructure, while interstate highways, state highways and rural roads could each be considered a subsystem of that network.
Tax Refund	An amount paid by the State as an expenditure in settlement of an overcollection of tax revenue.
Transfer Base - 2%	Appropriation amount available for transfer.
Transfers	(1) Interfund - increases in the resources of one or more funds of a governmental unit which are offset by corresponding decreases in the resources of one or more other funds of the governmental unit; or (2) Intrafund - changes in appropriated or proprietary account balances within a given fund, the net effect of which upon the fund balance is zero.
Transfers In-Fund	Increases in the available fund balance which are offset by corresponding decreases in the available fund balance of one or more other funds.
Transfers Net	Transfers in minus transfers out.
Transfers Out-Fund	Decreases in the available fund balance of a fund which are offset by corresponding increases in the available fund balance of one or more other funds.
Unassigned Fund Balance	Residual fund balance classification for the general fund. A positive unassigned fund balance should not be reported in

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governmental funds other than the general fund; however, in certain circumstances, negative unassigned fund balance may be reported in these funds.

Unencumbered Balance of
Appropriation or Allotment

The portion of an appropriation or allotment not yet expended or encumbered (obligated). The balance remaining after deducting from the appropriation or allotment the accumulated expenditures and outstanding encumbrances (obligations).

Unobligated Balance of
Appropriation or Allotment

The portion of an appropriation or allotment not yet expended or obligated. The balance remaining after deducting from the appropriation or allotment the accumulated expenditures and outstanding obligations.

Unexpended Balance of
Appropriation or Allotment

The portion of an appropriation or allotment which has not been expended. The balance remaining after deducting from the appropriation or allotment the accumulated expenditures (warrants issued).

Unrestricted Net Assets

That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).

Unspent Proceeds on Capital
Debt

Financial resources (cash, investments) generated by capital debt which have not yet been used to acquire or construct capital assets.

Value

(1) The act of describing anything in terms of money (i.e., of assessing its worth) or (2) The measure of an item in terms of money. The term should not be used in this sense without qualification as to timing and basis of valuation--that is the value has been established at what point in time and upon what basis.

Voluntary Nonexchange
Transactions

Transactions resulting from legislative or contractual agreements, other than exchanges, entered into willingly by two or more parties. Examples include certain grants, certain entitlements and donations by nongovernmental entities, including individuals (private donations). Both parties to a voluntary nonexchange transaction may be governments (including the federal government, as a provider) or one party may be a nongovernmental entity, including an individual. Frequently, the provider establishes purpose restrictions and eligibility requirements. In many cases, the provider may require the return of the resources if the purpose restrictions or eligibility requirements are contravened after recognition of the

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transaction. The principal characteristics of voluntary nonexchange transactions are they are not imposed on the provider or the recipient and fulfillment of eligibility requirements is essential for a transaction (other than the provision of cash or other assets in advance) to occur.

Voucher	A document submitted by a governmental agency requesting that payment be made to a vendor for goods received or services performed or authorized. It evidences the propriety of a transaction and indicates the account(s) in which it is to be recorded.
Voucher-Invoice, C-13	A voucher used to request payment to a vendor for goods received or services performed except for personal services and travel.
Voucher-Travel, C-10	A voucher used by State employees to claim reimbursement for official business related travel expenses.
Vouchers Payable	The difference between the vouchers approved for payment by the Comptroller and the warrants issued for the vouchers.
Vouchers Processed	Total amount of vouchers approved by the Comptroller for subsequent payments.
Warrant	A warrant is a negotiable instrument drawn by the Comptroller on the State Treasury to effect payment of funds held by the Treasurer for debts incurred by State agencies or for fund transfers authorized for payment by the Comptroller.
Warrants-Canceled	When an outstanding warrant, less than twelve months old, is canceled and the amount of the warrant is redeposited in the original fund and appropriation account (if not lapsed), the warrant is canceled and is no longer outstanding.
Warrants-Escheated	A warrant that has been outstanding after issuance for more than twelve months.
Warrants-Issued	The total amount of warrants issued by the Comptroller to be paid by the State Treasurer.
Warrants-Paid	A warrant presented for payment to and honored by the State Treasurer.

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Warrants Issued-Gross

Total amount of warrants issued for payment from the State Treasury.

Warrants Issued-Net

Total amount of warrants issued by the Comptroller less cash refunds and voided warrants to be paid by the State Treasurer.

Works of Art and Historical Treasures

Assets that have cultural, aesthetic or historical value and often are protected and preserved in a manner greater than that for other assets. Works of art and historical treasures are collections or individual items of significance that are owned by an agency which are not held for financial gain, but rather for public exhibition, education or research. Examples include manuscripts, historic buildings and flags.

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PROCEDURE	DEFINITION OF SAMS TERMS	REVISION NUMBER 12-001

<u>Term</u>	<u>Definition</u>
Accounting Period	The month and fiscal year that SAMS assigns to a transaction.
Appropriation Document (AP)	A document that records appropriations and amendments to appropriations on SAMS. This document is the means by which the General Assembly's authorization to spend is recorded on SAMS.
Appr Unit	The major object, sequence and type.
Budget Line	The fund, agency, organization (division) and appropriation unit that applies to a particular transaction.
Cash Receipt (CR)	A document used to record the deposit of money into SAMS and to record expenditure adjustments.
Check Cancellation (CX)	A document used to void warrants in SAMS.
Current Budget Authority	The current appropriation, plus transfers in, less any transfers out, less any reverted amounts.
GAAP Accounting Code	The classification assigned to expenditures that groups them for financial reporting purposes in accordance with generally accepted accounting principles.
Intergovernmental Payment Voucher (IGPV)	A special type of payment voucher that can be used by one fund to pay another fund for goods and services. Use of this document results in a warrantless interfund payment.
Journal Voucher (JV)	A generalized accounting document used to record accounting events that cannot be recorded on any other SAMS financial document. Journal vouchers are used to record expenditure transfers, record activity related to interfacing warrant writing systems and move cash related to warrantless interfund payments.
Manual Warrant (MW)	A document that records manually-written warrants in SAMS. In certain instances, this document is also used to restore an obligation balance.

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<u>Term</u>	<u>Definition</u>
Object	The lowest level of expenditure classification. This is sometimes referred to as detail object.
Organization	The division that an agency uses for appropriation purposes.
Payment Voucher (PV)	A document used to request the authorization that payment be made to a vendor or other entity for services rendered or goods received. When a payment voucher is accepted by SAMS, it creates an expenditure and vouchers payable.
Purchase Order (PO)	A document used to record, increase or decrease obligations in SAMS.
Requisition (RQ)	The document used to record a pre-encumbrance in SAMS.
Revenue Source	The four-position sequential number that is assigned to each major receipt source/sub-source combination.
Reverted Amount	The restricted amount within a budget line. On SAMS, reversions are used to reflect amounts subject to Governor's release.
Transfer Appropriation (TA)	A document used to record 2% transfers in SAMS.
Transfer Voucher (TV)	A document that records the transfer of amounts from one fund to another fund when no purchase is involved. Transfer vouchers are used to record statutory transfers per Form C-55, Fund Transfer Notification.
Unassigned Fund Balance	Residual fund balance classification for the general fund. A positive unassigned fund balance should not be reported in governmental funds other than the general fund; however, in certain circumstances, negative unassigned fund balance may be reported in these funds.
Uncommitted Budget Authority	The current budget authority, less pre-encumbrances, encumbrances and expenditures.
Unexpended Budget Authority	The current budget authority, less expenditures.
Unobligated Budget Authority	The current budget authority, less encumbrances and expenditures.

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INTRODUCTION

One of the objectives of the Statewide Accounting Management System is to have a central source for the collecting, summarizing and reporting of statewide financial and accounting information. This will facilitate the management of the State's fiscal affairs within the Comptroller's Office and also provide a central source for obtaining statewide accounting and financial information for the public, legislators and other individuals interested in the fiscal status of the State.

Accounting and financial information maintained in the Comptroller's Office pertains to funds held in the State Treasury and also funds held by State agencies outside of the Treasury. Information regarding funds held in the State Treasury is obtained from the fund, appropriation and receipt accounting records maintained in the Comptroller's Office. Information regarding other funds used by State agencies is obtained by the Comptroller from periodic reports provided by State agencies.

The media used for the dissemination of this statewide fiscal information will be primarily electronic media and a limited number of computer prepared reports. The reports are detail operating and accounting reconciliation reports. They will primarily be used by agencies and by the Comptroller to carry out day-to-day operating responsibilities.

The purpose of this section is to present examples of these reports and to describe their use and data elements.

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SECTION FINANCIAL INFORMATION
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PROCEDURE STATUTE REFERENCE

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STATUTE REFERENCE

The statutory authority giving the Comptroller the responsibility to maintain and operate a statewide financial information system is contained in the State Comptroller Act ([15 ILCS 405/19](#)), excerpted below:

"The Comptroller shall maintain complete, accurate and current financial records relating to State funds and to other public funds and assets available to, encumbered or expended by each State agency, including trust funds or other moneys not subject to appropriation, setting out all revenues, charges against all funds, fund and appropriation balances, interfund transfers, warrants outstanding and assets and encumbrances, in a manner consistent with the uniform State accounting system prescribed by the Comptroller. Such records shall be public records open to public inspection."

"Each month the Comptroller shall prepare a report summarizing by State agency and appropriation the above information in such form as will most clearly and accurately set out the current fiscal condition of the State.

In addition, each month the Comptroller shall prepare a report by detail object account in such form as will most clearly present the status of such accounts.

The Comptroller shall prescribe forms for the periodic reporting of financial accounts, transactions and other matters by State agencies, compatible with the reports required of the Comptroller under this Section."

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PROCEDURE	RECONCILIATION REPORTS	REVISION NUMBER 18-001

RECONCILIATION REPORTS

The effectiveness of any accounting and financial information system is very much dependent on the accuracy of data submitted and the confidence of its users that the system handled that data properly. Agency reconciliation is the primary control that insures these requirements are being satisfied. Agencies must reconcile their records to the SAMS system on a monthly basis. This reconciliation must be completed within 60 days of the month end.

A reconciliation to the SAMS system is not applicable for agencies that use SAMS as their system of record. However, agencies shall ensure that their source documents have been properly recorded in SAMS and in the corresponding reports.

The Office of the Comptroller provides each agency which has had activity during the month with up to seven reconciliation reports. These reports are intended to allow the agency to compare its internal records with those of the Comptroller's to insure both parties that the SAMS system is functioning properly and dealing with accurate information. The Comptroller is prepared to work with any agency in resolving discrepancies.

The key reports used for agency reconciliation are:

- Monthly Revenue Status – Report SB04 (See SAMS Procedure 25.40.10)
- (Monthly) Cash Report – Report SB05 (See SAMS Procedure 09.40.10)
- Monthly Appropriation Status – Report SB01 (See SAMS Procedure 11.40.10)
- (Monthly) Obligation Activity Report – Report SC15 (See SAMS Procedure 15.30.20)
- (Monthly) Object Expense/Expenditures By Quarter – Report SA02 (See SAMS Procedure 07.30.21)
- (Monthly) Appropriation Transfer Report – Report SB03 (See SAMS Procedure 07.30.24)
- (Monthly) Agency Contract Report – Report SC14 (See SAMS Procedure 15.30.10)

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SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE January 1, 2005
PROCEDURE	OBJECT EXPENSE/EXPENDITURES BY QUARTER REPORT SA02	REVISION NUMBER 05-002

REPORT TITLE: OBJECT EXPENSE/EXPENDITURES BY QUARTER

PURPOSE: This report provides a quarterly summarization of object expenditures by fund within agency. A recapitulation of object expenditures for an entire agency is also provided.

SEQUENCE: Agency Number/Name, Organization Number/Name, Fund Number/Name, Category Number/Name, Budget Line/Name and Object Number/Name.

DISTRIBUTION: Comptroller's Office
Governor's Office of Management and Budget
Auditor General
Legislative Staffs
Other Interested Agencies

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- | | |
|------------------------------|---|
| (1) Date | Report reflects all activity processed by the Comptroller's Office for the period ending as of the date cited on the report. |
| (2) Agency Number/Name | A distinct (3-digit) number is assigned by the Comptroller to each agency. The report presents both the agency name and the corresponding number. |
| (3) Organization Number/Name | The (2-digit) organization number (and corresponding description) segregates organizational units for appropriation purposes, within an agency. |
| (4) Fund Number/Name | The (4-digit) fund number is assigned by the Comptroller's Office. The corresponding fund name is the official name used by the Comptroller. The fund name and number allow segregation within an agency. |

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PROCEDURE OBJECT EXPENSE/EXPENDITURES BY QUARTER
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(5) Category Number/Name

A (single digit) category is a group of related expenditures aimed at accomplishing a major activity such as operations, awards and grants, permanent improvements, waterway improvements, highway construction, debt service, and tax refunds.

(6) Budget Line/Name

The budget line presents the fund, agency, organization, and appropriation unit. A description of each budget line is presented directly adjacent to the coding.

(7) Object Number/Name

The object number and name are the (4-digit) code and description of an expenditure at its lowest level in the statewide accounting system.

(8) Budget Authority

The budget authority represents statutory authorization granted by the General Assembly to an agency allowing it to incur obligations and make expenditures for specific purposes within a specified period of time, and generally for a maximum dollar amount. For non-appropriated accounts, the budget authority represents the Comptroller approved agency estimate of expenditures.

(9) Total (column)

The total column quarter presents the fiscal year-to-date total expenditures processed for goods and services less cash refunds and voided warrants.

(10) First Quarter(column)

The first quarter column presents total expenditures for goods and services less cash refunds and voided warrants processed in the first quarter of the current fiscal year.

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(11) Second Quarter(column)

The second quarter column presents total expenditures for goods and services less cash refunds and voided warrants processed in the second quarter of the current fiscal year.

(12) Third Quarter(column)

The third quarter column presents total expenditures for goods and services less cash refunds and voided warrants processed in the third quarter of the current fiscal year.

(13) Fourth Quarter(column)

The fourth quarter column presents total expenditures for goods and services less cash refunds and voided warrants processed in the fourth quarter of the current fiscal year.

(14) Lapse Period(column)

The lapse period column presents total expenditures for goods and services less cash refunds and voided warrants for expenditures incurred during the lapse period of the fiscal year.

(15) Total Budget Line

If a budget line is composed of more than one object line, a total budget line presents totals for each quarter and year-to-date summaries by individual budget line, within a category, within a fund, within an organization, within an agency.

(16) Total Category

The total category line presents totals of budget lines for each quarter and year-to-date summaries by category, within a fund, within an organization, within an agency.

(17) Total Fund

The total fund line presents totals of categories for each quarter and year-to-date summaries by fund, within an organization, within an agency.

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PROCEDURE OBJECT EXPENSE/EXPENDITURES BY QUARTER

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REPORT SA02

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(18) Total Organization

The total organization line presents totals of funds for each quarter and year-to-date summaries by organization within an agency.

(19) Agency Summary

The agency summary provides totals for each object reporting expenditures within an agency.

(20) Total Agency

The total agency line sums the totals of the objects reporting expenditures within an agency.

Report Layout of the Object Expense/Expenditures by Quarter Report

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OBJECT EXPENSE/EXPENDITURES BY QUARTER
 FOR BUDGET FISCAL YEAR 1996
 (1) FOR PERIOD ENDING 12/31/95
 (ALL AMOUNTS ROUNDED TO NEAREST DOLLAR)

AGCY: (2) 360 COMPTROLLER
 ORGN: (3) 01 ADMINISTRATION
 FUND: (4) 0001 GENERAL REVENUE FUND
 (5) CATEGORY: 1 OPERATIONS

BUDGET-LINE	(9) TOTAL	(10) FIRST QUARTER	(11) SECOND QUARTER	(12) THIRD QUARTER	(13) FOURTH QUARTER	(14) LAPSE PERIOD
(6) 0001-360-01 -11200000 PERSONAL SVS REGULAR POSITION					(8) BUDGET AUTHORITY	7,000,000
(7) 1120 PERSONAL SERVICES	277,022	136,578	140,444	0	0	0
0001-360-01 -11290000 EMPL RETIREMENT CONTRIBUTION					BUDGET AUTHORITY	800,000
1129 EMPL RETIREMENT CONTRIBUTION	9,677	4,631	5,046	0	0	0
0001-360-01 -11610000 CONTRIB, STATE EMPLY RETIREM					BUDGET AUTHORITY	720,000
1161 STATE EMPLOYEE RETIREMENT	13,408	6,512	6,896	0	0	0
0001-360-01 -11700000 CONTRIB, SOCIAL SECURITY					BUDGET AUTHORITY	600,000
1170 SOCIAL SECURITY CONTRIB	20,494	10,088	10,406	0	0	0
0001-360-01 -12000000 CONTRACTUAL SERVICES					BUDGET AUTHORITY	18,000,000
1205 FREIGHT, EXPRESS AND DRAYAGE	0	0	0	0	0	0
1221 REPAIR AND MAINT, FURNITURE	8,223	8,172	51	0	0	0
1225 REPAIR AND MAINT OF EDP	258	0	258	0	0	0
1231 RENTAL, OFFICE EQUIPMENT	500	250	250	0	0	0
1240 STATISTICAL AND ARTISTIC	275	89	186	0	0	0
1245 PROFESSIONAL AND ARTISTIC	2,250	2,250	0	0	0	0
(15) TOTAL BUDGET LINE	11,506	10,761	745	0	0	0

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OBJECT EXPENSE/EXPENDITURES BY QUARTER
 FOR BUDGET FISCAL YEAR 1996
 (1) FOR PERIOD ENDING 12/31/95
 (ALL AMOUNTS ROUNDED TO NEAREST DOLLAR)

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AGCY: (2) 360 COMPTROLLER
 ORGN: (3) 01 ADMINISTRATION
 FUND: (4) 0001 GENERAL REVENUE FUND
 (5) CATEGORY: 1 OPERATIONS

BUDGET LINE	TOTAL	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	FOURTH QUARTER	LAPSE PERIOD
TOTAL CATEGORY	332,107	168,570	163,537	0	0	0

CATEGORY: 4 AWARDS AND GRANTS

0001-360-01 -44730199 GRANTS TO LOCAL GOVERNMENTS					BUDGET AUTHORITY	9,000,000
4473 CONSTRUCTION GRANTS	497,492	95,811	401,681	0	0	0
(16) TOTAL CATEGORY	497,492	95,811	401,681	0	0	0

CATEGORY: 6 PERMANENT IMPROVEMENTS

0001-360-01 -67000999 STABILIZE/PRESERVE STRUCTURES					BUDGET AUTHORITY	600,000
6640 SITE IMPROVEMENTS	3,500	3,500	0	0	0	0
6660 UTILITIES	1,469	1,469	0	0	0	0
(15) TOTAL BUDGET LINE	4,969	4,969	0	0	0	0
(16) TOTAL CATEGORY	4,969	4,969	0	0	0	0
(17) TOTAL FUND	834,568	269,350	565,218	0	0	0

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OBJECT EXPENSE/EXPENDITURES BY QUARTER
 FOR BUDGET FISCAL YEAR 1996
 (1) FOR PERIOD ENDING 12/31/95
 (ALL AMOUNTS ROUNDED TO NEAREST DOLLAR)

AGCY: (2) 360 COMPTROLLER
 ORGN: (3) 01 ADMINISTRATION
 FUND: (4) 0001 GENERAL REVENUE FUND
 (5) CATEGORY: 1 OPERATIONS

BUDGET LINE	TOTAL	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	FOURTH QUARTER	LAPSE PERIOD
0196-360-01 -11200000 PERSONAL SVS REGULAR POSITION					BUDGET AUTHORITY	800,000
1120 PERSONAL SERVICES	14,684	8,172	6,512	0	0	0
0196-360-01 -11290000 EMPL RETIREMENT CONTRIBUTION					BUDGET AUTHORITY	750,000
1129 EMPL RETIREMENT CONTRIBUTION	3,677	1,631	2,046	0	0	0
(16) TOTAL CATEGORY	18,361	9,803	8,558	0	0	0
(17) TOTAL FUND	18,361	9,803	8,558	0	0	0
(18) TOTAL ORGN	852,929	279,153	573,776	0	0	0
0001-360-05 -11200000 PERSONAL SVS REGULAR POSITION					BUDGET AUTHORITY	600,000
1120 PERSONAL SERVICES	11,642	4,211	7,431	0	0	0
0001-360-05 -11290000 EMPL RETIREMENT CONTRIBUTION					BUDGET AUTHORITY	400,000
1129 EMPL RETIREMENT CONTRIBUTION	12,199	5,421	6,778	0	0	0
(16) TOTAL CATEGORY	23,841	9,632	14,209	0	0	0
(17) TOTAL FUND	23,841	9,632	14,209	0	0	0

ORGN: 05 MERIT COMMISSION
 FUND: 0001 GENERAL ASSEMBLY OPERATIONS REVOLVING FUND
 CATEGORY 1 OPERATIONS

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OBJECT EXPENSE/EXPENDITURES BY QUARTER
 FOR BUDGET FISCAL YEAR 1996
 (1) FOR PERIOD ENDING 12/31/95
 (ALL AMOUNTS ROUNDED TO NEAREST DOLLAR)

AGCY: (2) 360 COMPTROLLER
 ORGN: (3) 01 ADMINISTRATION
 FUND: (4) 0001 GENERAL REVENUE FUND
 (5) CATEGORY: 1 OPERATIONS

BUDGET LINE	TOTAL	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	FOURTH QUARTER	LAPSE PERIOD
0196-360-05 -11290000 PERSONAL SVS REGULAR POSITION					BUDGET AUTHORITY	30,000
1120 PERSONAL SERVICES	8,165	2,744	5,421	0	0	0
0196-360-05 -11290000 EMPL RETIREMENT CONTRIBUTION					BUDGET AUTHORITY	15,000
1129 EMPL RETIREMENT CONTRIBUTION	4,432	3,211	1,221	0	0	0
TOTAL CATEGORY	12,597	5,955	6,642	0	0	0
TOTAL FUND	12,597	5,955	6,642	0	0	0
TOTAL ORGN	36,438	15,587	20,851	0	0	0
(19) AGCY SUMMARY						
1120 PERSONAL SERVICES	311,513	151,705	159,808	0	0	0
1129 EMPL RETIREMENT CONTRIBUTION	29,985	14,894	15,091	0	0	0
1161 STATE EMPLOYEE RETIREMENT	13,408	6,512	6,896	0	0	0
1170 SOCIAL SECURITY CONTRIB	20,949	10,088	10,406	0	0	0
1205 FREIGHT, EXPRESS AND DRAYAGE	0	0	0	0	0	0
1221 REPAIR AND MAINT, FURNITURE	8,223	8,172	51	0	0	0
1225 REPAIR AND MAINT OF EDP	258	0	258	0	0	0
1231 RENTAL, OFFICE EQUIPMENT	500	250	250	0	0	0
1240 STATISTICAL AND ARTISTIC	275	89	186	0	0	0
1245 PROFESSIONAL AND ARTISTIC	2,250	2,250	0	0	0	0

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OBJECT EXPENSE/EXPENDITURES BY QUARTER
FOR BUDGET FISCAL YEAR 1996
FOR PERIOD ENDING 12/31/95
(ALL AMOUNTS ROUNDED TO NEAREST DOLLAR)

AGCY: (2) 360 COMPTROLLER

TITLE	TOTAL	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	FOURTH QUARTER	LAPSE PERIOD
AGCY SUMMARY						
4473 CONSTRUCTION GRANTS	497,492	95,811	401,681	0	0	0
6640 SITE IMPROVEMENTS	3,500	3,500	0	0	0	0
6660 UTILITIES	1,469	1,469	0	0	0	0
(20) TOTAL AGCY	889,367	294,740	594,627	0	0	

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PROCEDURE	APPROPRIATION TRANSFER REPORT	EFFECTIVE DATE January 1, 2003
	REPORT SB03	REVISION NUMBER 03-003

REPORT TITLE: Appropriation Transfer Report

PURPOSE: This report provides agency analysis of appropriation transfer availability and the chronological list of each appropriation transfer for each fund utilized by the particular agency.

SEQUENCE: Agency Number/Name, Fund Number/Name, Organization, Appropriation Unit, Date of Record, and Document Identification Number.

DISTRIBUTION: Comptroller's Office
Auditor General
Legislative Staffs
State Agencies

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- | | |
|------------------------|---|
| (1) Date | Report reflects all activity processed by the Comptroller's Office for the period ending as of the date cited on the report. |
| (2) Agency | The agency name and number assigned by the Comptroller. Following each agency are the funds which have budget lines applicable to the agency. |
| (3) Fund | Comptroller's official name of a fund and assigned number. Following each fund are the account numbers of the budget lines within the fund. |
| (4) Budget Line | The fund, agency, organization and appropriation unit. |
| (5) Appropriation Name | The purpose of the appropriations unit. |

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(6) Current Appr	The appropriation amount.
(7) Net Transfers	Fiscal year to date net transfers for each budget line.
(8) Total Current Appr Amount	Total appropriations for each fund within an agency.
(9) 2% Transfer Limit	Appropriation amount available for transfer.
(10) Total Net Transfers Out	Total fiscal year-to-date transfers for all appropriation accounts.
(11) Remaining Available Balance	The portion of the 2% appropriation transfer base available for future transfers.
(12) Date	Date the appropriation transfer was processed.
(13) Document ID	The document number applicable to the appropriation transfer.
(14) From Appropriation	Budget line from which the appropriation transfer was made.
(15) To Appropriation	Budget line to which the appropriation transfer was made.
(16) Amount	The appropriation transfer amount.
(17) Month	Month the transfer occurred.
(18) Month Total	Sum of all transfers by each month.
(19) Year To Date	Total of appropriation transfers for fiscal year-to-date for each fund.

Report Layout of the Appropriation Transfer Report

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APPROPRIATION TRANSFER REPORT
 FOR BUDGET FISCAL YEAR 1996
 (1) FOR PERIOD ENDING 12/31/96

(2) AGCY: 409 ALCOHOLISM AND SUBSTANCE ABUSE
 (3) FUND: 0001 GENERAL REVENUE FUND

(4) FUND	AGCY	ORGN	APPR UNIT	APPROPRIATION NAME (5)	(6) CURRENT APPR	(7) NET TRANSFERS
0001	409	01	11200000	PERSONAL SERVICES REG POSITION	2,817,200	0
0001	409	01	11290000	EE RETIREMENT CONTRIBUTION	112,700	0
0001	409	01	11610000	CONTRIBUTION, STATE EE RETI	135,200	0
0001	409	01	11700000	CONTRIBUTION, SOCIAL SECURITY	215,500	0
0001	409	01	12000000	CONTRACTUAL SERVICE	540,000	1,000 -
0001	409	01	12900000	TRAVEL	74,400	0
0001	409	01	13000000	COMMODITIES	18,000	0
0001	409	01	13020000	PRINTING	16,000	0
0001	409	01	15000000	EQUIPMENT	25,000	5,000
0001	409	01	16000000	ELECTRONIC DATA PROCESSING	140,300	0
0001	409	01	17000000	TELECOMMUNICATIONS SERVICES	77,600	4,000 -
0001	409	01	18000000	OPERATION AUTOMOTIVE EQUIPMENT	5,000	0
0001	409	30	11200000	PERSONAL SERVICES.REG POSITION	1,945,600	0
0001	409	30	12900000	EE RETIREMENT CONTRIBUTION	107,100	0
0001	409	30	11610000	CONTRIBUTION, STATE EE RETIRE	97,300	0
0001	409	30	11700000	CONTRIBUTION, SOCIAL SECURITY	25,300	0
0001	409	30	12000000	CONTRACTUAL SERVICE	837,400	0
0001	409	30	12900000	TRAVEL	3,900	0
0001	409	30	13000000	COMMODITIES	33,000	0
0001	409	30	15000000	EQUIPMENT	3,100	0
0001	409	30	17000000	TELECOMMUNICATIONS SERVICES	33,500	0

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APPROPRIATION TRANSFER REPORT
 FOR BUDGET FISCAL YEAR 1996
 FOR PERIOD ENDING 12/31/96

AGCY: 409 ALCOLHOLISM AND SUBSTANCE ABUSE
 FUND: 0001 GENERAL REVENUE FUND

FUND	AGCY	ORGN	APPR UNIT	APPROPRIATION NAME	CURRENT APR	NET TRANSFERS						
0001	409	1	18000000	OPERATION AUTOMOTIVE EQUIPMENT	21,600	0						
(8) TOTAL CURRENT APPR AMOUNT					7,284,700							
(9) 2% TRANSFER LIMIT					145,694							
(10) TOTAL NET TRANSFERS OUT						5,000						
(11) REMAINING AVAILABLE BALANCE					140,694							
(12) DATE	(13) DOCUMENT ID	(14) FROM APPROPRIATION FUND AGCY ORGN APPR UNIT				(15) TO APPROPRIATION FUND AGCY ORGN APPR UNIT				(16) AMOUNT	(17) MONTH	(18) MONTH TOTAL
9/25/1995	TA 409 60000000011	0001	409	01	17000000	0001	409	01	15000000	3,000		
9/27/1995	TA 409 60000000107	0001	409	01	17000000	0001	409	01	15000000	750		
9/27/1995	TA 409 60000000170	0001	409	01	17000000	0001	409	01	15000000	250	SEPTEMBER	4,000
10/11/1995	TA 409 60000000107	0001	409	01	12000000	0001	409	01	15000000	1,000	OCTOBER	1,000
(19) YEAR TO DATE												5,000

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INTRODUCTION

The Statewide Accounting Management System is based on fund accounting. Funds are the self-balancing accounting entities against which all financial activity of the State is reported. Appropriations, receipts, and expenditures of all State agencies are controlled through reference to the various funds maintained by the State.

This section of the SAMS Manual describes the various types and classifications of funds and what steps State agencies must perform in order to establish or dissolve funds according to State statutes. It also describes how transfers of money from one fund to another may be made.

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SECTION FUNDS
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TYPES OF FUNDS

Funds are classified in several ways. For purposes of SAMS, the groups of funds within the State of Illinois are:

General Funds:

Those funds established to receive the major portion of tax revenues and to pay the regular operating and administrative expenses of most State agencies.

Highway Funds:

Those funds established to receive and distribute special assessments related to transportation, such as Motor Fuel Tax, and to support the construction and maintenance of transportation facilities and activities of the State of Illinois.

Special State Funds:

Those funds designated in [Section 5 of the Finance Act](#) as special funds in the State Treasury and not elsewhere classified. They represent a segregation of accounts for specific purposes on a substantially perpetual basis.

Bond Financed Funds:

Those funds established to receive and administer the proceeds of various bond issues of the State.

Debt Service Funds:

Those funds established to finance and account for the payment of principal redemption and interest associated with the general obligation bond issues of the State.

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SECTION FUNDS
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PROCEDURE TYPES OF FUNDS

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Federal Trust Funds:

Those funds established pursuant to grants and contracts between State agencies and the United States. The funds are administered for specific purposes established by the terms of the grants and contracts.

Revolving Funds:

Those funds established to finance and account for intra-governmental services. Appropriation of resources of these funds is dependent upon intra-governmental service requirements and appropriations of other State agencies. Revolving Fund resources are provided by expenditures of State agencies financed by the fund.

State Trust Funds:

Those funds established by statute or under statutory authority for specific purposes.

Other Trust Funds:

Those funds established to receive and account for resources for subsequent disbursement to a designated recipient. Escrow funds are an example of an Other Trust Fund.

See Procedure 03.20.10, pages 1 - 3 of 4 for the definition of fund types and account groups in conformance with generally accepted accounting principles

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STATUTE REFERENCE

Statutory authority for the creation of funds is contained in various sections of the Illinois Compiled Statutes quoted below. For analysis and interpretation of these laws and how they relate to the establishment of funds, refer to the Statement of General Policy - Procedure 09.10.40.

General Revenue Fund. (30 ILCS 105/4.)

"All money, belonging to or for the use of the State, paid into the treasury thereof, not belonging to any special fund in the State Treasury, shall constitute the general revenue fund."

Special funds. (30 ILCS 105/5.)

"When any special fund in the State Treasury is discontinued by an Act of the General Assembly, any balance remaining therein on the effective date of such Act shall be transferred to the General Revenue Fund, or to such other fund as such Act shall provide. Warrants outstanding against... therein shall be paid out of the fund to which the transfer was made."

"When any special fund in the State Treasury has been inactive for 18 months or longer, the fund is automatically terminated by operation of law and the balance remaining in such fund shall be transferred by the Comptroller to the General Revenue Fund. When a special fund has been terminated by operation of law as provided in this Section, the General Assembly shall repeal or amend all Sections of the statutes creating or otherwise referring to that fund.

"The Comptroller shall be allowed the discretion to maintain or dissolve any Federal trust fund which has been inactive for 18 months or longer."

State Trust Funds Established on Request from State Agencies - Monies Permanently Authorized to be Held Locally. (30 ILCS 105/34.)

"All public funds received or held by any State agency as defined in Section 7 of the 'State Comptroller Act' and not subject to appropriation, except funds required to be held or directly administered by a State agency pursuant to (a) any Act in relation to revenue bonds, (b) any bond indenture or other legally binding bond contract, (c) limitations legally imposed by the source of such funds, or (d) another statute, shall be paid over to the State treasurer within the time period established for like amounts in subsection (a) of Section 2 of the State Officers and Employees Money Disposition Act or within such other applicable period as may be specified in rules or regulations promulgated under subsection (b) of Section 2 of 'An Act in relation to the payment and disposition of moneys received by officers and employees of the State of Illinois by virtue of their office or employment', approved June 9, 1911, as now or hereafter amended, and shall be held by the State

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treasurer in a special fund for such agency. The Comptroller shall set up and maintain accounts for such funds as may be appropriate, in conformity with the 'State Comptroller Act' and the rules and regulations adopted under that Act. Payments out of such funds shall be made by the treasurer only upon warrant drawn and presented by the Comptroller in compliance with the 'State Comptroller Act'."

Federal Trust Funds. (15 ILCS 515/1.)

"The Treasurer of the State of Illinois is authorized to receive from the United States of America or any agency thereof and to hold as ex-officio custodian thereof any money which has been or shall be under the provisions of:

1. Titles I, IV, V, VI and X of the 'Social Security Act', enacted by the 74th Congress of the United States, as amended; or
2. 'An Act to provide for the protection of forest lands, for the reforestation of denuded areas, for the extension of national forests and for other purposes, in order to promote the continuous production of timber on lands chiefly suitable therefore,' enacted by the 68th Congress of the United States; or
3. The Act approved June 16, 1933, authorizing the creation of a Federal Emergency Administration of Public Works; or
4. An Act of Congress dated May 23, 1908, 35 Statutes 260, as the same appears in Section 500, Title 16, United States Code Annotated, relating to the receipt and distribution of moneys among counties in which are located national forests; or
- 4a. An Act of Congress dated September 3, 1954, 68 Statutes 1266, as the same appears in Section 701c-3, Title 33, United States Code Annotated, relating to the receipt and distribution of moneys among counties in which are located lands leased by the United States which it had acquired for flood control, navigation and allied purposes; or
- 4b. Section 110 of the Federal-Aid Highway Act of 1956 (Public Law 627 of the 84th Congress); or
5. Any other law of the United States of America now or hereafter in force providing for the allotment of money for use by or in conjunction with the State of Illinois or some agency thereof whenever a condition or limitation is imposed by that law or by a rule or regulation of the officer or board having charge of the allotment or transmission of such money which prevents payment thereof into the treasury of the State of Illinois, except as otherwise provided in 'An Act in relation to the administration of the assets of the Illinois Rural Rehabilitation Corporation', approved April 24, 1951, as now or hereafter amended; or

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6. The following laws of the United States of America now in force; (1) 'An Act to apply a portion of the proceeds of the public lands to the more complete endowment and support of the colleges for the benefit of agriculture and the mechanic arts, established under the provisions of an Act of Congress approved July second, eighteen hundred and sixty-two', approved August 30, 1890; (2) 'An Act making appropriations for the Department of Agriculture for the fiscal year ending June thirtieth, nineteen hundred and eight', approved March 4, 1907; (3) 'An Act to provide for research into basic laws and principles relating to agriculture and to provide for the further development of cooperative agricultural extension work and the more complete endowment and support of land-grant colleges', approved June 29, 1935; and any other law of United States of America hereafter in force providing for the benefit of or the more complete endowment and support of land-grant colleges and universities."

Monies Temporarily Authorized to be Held Locally. (30 ILCS 230/2A.2.)

"No officer or employee of this State shall create or maintain or participate in a trust fund or bank or savings and loan association deposit of any money received by him by virtue of his office or employment except as provided by law. Any such officer or employee who on the effective date of this amendatory Act of 1961 has in his possession, or after such effective date receives, money under conditions which do not require payment thereof into the State Treasury, but which he is authorized by law to receive and hold in a trust fund or bank or savings and loan association deposit outside the State Treasury, shall immediately submit a report to the Auditor General identifying the trust fund or bank or savings and loan association deposit as well as the depository in which it is maintained.

If any such officer or employee receives or has in his possession money under conditions which do not require payment thereof into the State Treasury, and there is no trust fund or bank or savings and loan association deposit authorized by law for the receipt thereof, he may, upon the written approval of the Governor and the State Comptroller, establish a temporary trust fund or bank or savings and loan association deposit which shall be legal until the thirtieth day after the sine die adjournment of the next regular session of the General Assembly. A copy of such written approval shall immediately be forwarded by the Comptroller to the Auditor General.

As soon as the next regular session of the General Assembly has organized for the transaction of business, a complete report concerning each such temporary trust fund or bank or savings and loan association deposit shall be filed, by the State officer or employee having charge thereof, with the presiding officer of each house of the General Assembly. If such General Assembly does not, by law, authorize continuance of the trust fund or bank or savings and loan association deposit so required to be reported, the money in such temporary trust fund or bank or savings and loan association deposit shall be deposited in the general revenue fund in the State Treasury."

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Petty Cash Funds. (30 ILCS 105/13.3)

"Any State agency may establish and maintain petty cash funds for the purpose of making change, purchasing items of small cost, payment of postage due, and for other nominal expenditures which cannot be administered economically and efficiently through customary procurement practices.

Petty cash funds may be established and maintained from moneys which are appropriated to the agency for Contractual Services. In the case of an agency which receives a single appropriation for its ordinary and contingent expenses, the agency may establish a petty cash fund from the appropriated funds.

Before the establishment of any petty cash fund, the agency shall submit to the State Comptroller a survey of the need for the fund. The survey shall also establish that sufficient internal accounting controls exist. The Comptroller shall investigate such need and if he determines that it exists and that adequate accounting controls exist, shall approve the establishment of the fund. The Comptroller shall have the power to revoke any approval previously made under this Section.

Petty cash funds established under this Section shall be operated and maintained on the imprest system and no fund shall exceed \$1,000, except that the Secretary of State may maintain a fund of not exceeding \$2,000 for each Chicago Motor Vehicle Facility, and each Springfield Public Service Facility and the Motor Vehicle Facilities in Champaign, Decatur, Marion, Naperville, Peoria, Rockford, Granite City, Quincy, and Carbondale, to be used solely for the purpose of making change. Single transactions shall be limited to amounts less than \$100 and all transactions occurring in the fund shall be reported and accounted for as may be provided in the uniform accounting system developed by the State Comptroller and the rules and regulations implementing that accounting system. All amounts in any such fund of less than \$1,000 but over \$100 shall be kept in a checking account in a bank, or savings and loan association, or trust company which is insured by the United States government or any agency of the United States government except that in funds maintained in Chicago Motor Vehicle Facilities and each Springfield Public Service Facility, and the Motor Vehicle Facilities in Champaign, Decatur, Marion, Naperville, Peoria, Rockford, Granite City, Quincy, and Carbondale, all amounts in the fund may be retained on the premises of such facilities.

No bank or savings and loan association shall receive public funds as permitted by this Section, unless it has complied with the requirements established pursuant to Section 6 of 'An Act relating to certain investments of public funds by public agencies,' approved July 23, 1943, as now or hereafter amended.

An internal audit shall be performed of any petty cash fund which receives reimbursements of more than \$5,000 in a fiscal year.

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Upon succession in the custodianship of any petty cash fund, both the former and successor custodians shall sign a statement, in triplicate, showing the exact status of the fund at the time of the transfer. The original copy shall be kept on file in the office wherein the fund exists, and each signer shall be entitled to retain one copy.

As used in this Section, 'State Agency' means any department, officer, authority, public corporation, quasi-public corporation, commission, board, institution, State college or university, or other public agency created by the State, other than units of local government and school districts."

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STATEMENT OF GENERAL POLICY

CREATION OF FUNDS

The statutes quoted in the preceding section set up various categories of funds maintained within the State government. All monies received by State agencies are required to be deposited into one of the categories of funds discussed below:

I. Legislatively Created Funds

There are two groups of legislatively created funds other than state trust funds.

A. General Revenue Fund - Created by **(30 ILCS 105/4)**

B. Special Funds - **(30 ILCS 105/5)** Only the General Assembly may create a fund in this category. Examples of such funds include the Road Fund, the Statistical Services Revolving Fund and the Capital Development Bond Fund.

The Comptroller's State Accounting Department may establish funds created by substantive statute, or appropriation bill, based on a review of the new or amendatory legislation. When Funds are added to the SAMS accounting tables, the Department will notify the Financial Reporting Department, as well as the State Accounting Department, for notification to the agency and the State Treasurer.

The administering agency may choose to notify the Comptroller by submitting a completed "Application to Establish or Dissolve a Fund" form (Procedure 09.20.10) with a copy of the legislation signed into law by the Governor and filed with the Secretary of State; however, this is not required.

II. Trust Fund Establishment

A. Legislation Trust Funds

There are two categories of Trust Funds recognized by the SAMS budgetary accounting tables: 1) State Trust and 2) Federal Trust funds. Trust funds may be created by substantive statutes. Such trust funds include the Group Insurance Premium Fund, the

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State Employees Retirement System Trust and the federal Vocational Rehabilitation Fund.

Based on a review of the substantive legislation, the State Accounting Department may establish the trust fund on SAMS. As with special funds, the Department will document the Fund by completing the budgetary portion of the Budgetary/GAAP Fund Establishment Form (C-68). The form will be forwarded to the Financial Reporting Department for completion of fund classification and related GAAP information. In addition, a copy of the documentation will be provided to the agency and the State Treasurer.

The administering agency, however, may choose to notify the Comptroller of the fund creation by completing an “Application to Establish or Dissolve a Fund” (Procedure 09.20.10) and providing a copy of the legislation creating the fund, as signed into law by the Governor.

B. Administratively Created Trust Fund

Administrative trust funds are either classified as “State” trust or “Federal” trust for budgetary purposes:

1. State Trust funds are comprised of public monies, which are not required to be appropriated and may not be retained in a local bank account. State Trust funds may consist of grants, gifts or bequests from sources other than the federal government.
2. Federal Trust funds consist of monies received from the federal government, whether direct or indirect, that are not required to be receipted in some other fund or required to be appropriated by the General Assembly.

When requesting the establishment of a “State” or “Federal” trust fund, the agency **must** complete an “Application to Establish or Dissolve a Fund” (Form C-68). The completed form, and executed copy of the grant or other documentation restricting the use of the monies, is to be sent to the State Accounting Department, 325 West Adams, Springfield, Illinois 62704, for review and recommendation to the Comptroller’s Office to approve or deny the establishment of the trust fund. The Comptroller will notify the agency of all action taken in regard to the establishment of the fund. If the fund is approved, a

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copy of the C-68 form will also be provided to the Financial Reporting Department for GAAP classification and related documentation requirements.

While an agency may request the establishment of a separate trust fund, the Comptroller may recommend the use of an existing fund for the receipt and disbursement of certain revenues. In those instances, a separate revenue account and expenditure authority account may be established within an existing fund to report the activities of a specific grant or revenue source.

III. Establishment of Federal Trust Funds

State agencies receiving monies from the Federal Government may request the establishment of a Federal Trust Fund held by the State Treasurer to retain those monies. To qualify to be held in a Federal Trust Fund, money must come solely from the Federal Government and may not be used for reimbursement of expenditures already incurred by the agency.

Agencies have the option of following one of two approaches when depositing new Federal monies with the State Treasurer. They may establish a new Federal Trust Fund to receive the monies or they may establish a sub-account within an existing Federal Trust Fund to control expenditures. Under the first approach, a new fund with a unique fund number will be established for each new Federally funded project begun by an agency.

Under the second approach, a new fund would not be established but rather the monies would be deposited into an existing Federal Trust Fund. The depositing agency would follow Procedure 09.20.40 to establish a new unique expenditure account and possibly a new receipt account, thus eliminating the need for a new trust fund. Expenditures against the project can be controlled by using the allotment field to set up sub-accounts within the multi-purpose Federal Trust Fund. All receipts for the project would be credited to the sub-account by increasing the allotment by the amount of the receipt.

The Office of the Comptroller recommends that agencies employ the sub-account method rather than the new fund approach in order to limit the number of new funds that must be created in the State Treasury. Agencies choosing, however, to establish a new Federal Trust Fund should follow Procedure 09.20.10 to complete the form, "Application to Establish or Dissolve a Fund."

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IV. Notification of Monies Authorized to be Held Locally

State agencies receiving monies which are not required to be deposited with the State Treasurer may establish a local fund to retain such monies. Local retention may only be employed when the monies are required to be held locally by:

- any Act in relation to revenue bonds;
- any bond indenture or legally binding bond contract;
- limitations legally imposed by the source of such funds; or
- another statute.

Agencies have the option of following one of two procedures when notifying the Office of the Comptroller of the establishment of a locally held fund. They may file a form C-68 (Application to Establish or Dissolve a Fund) with a copy of the enabling legislation attached or a letter stating the establishment of a locally held fund with a copy of the enabling legislation attached.

V. Establishment of Temporary Locally Held Trust Fund or Bank or Savings and Loan Association Deposits (30 ILCS 230/2A.2).

State agencies receiving monies which are not permanently authorized to be held locally but which may nevertheless be retained locally in a temporary trust fund or bank or savings and loan association deposit according to 30 ILCS 230/2A.2, may request permission of the Governor and Comptroller to establish such a fund. The trust fund or bank or savings and loan association deposit would be temporary and dissolved if the General Assembly did not authorize its continuance within 30 days of the sine die adjournment of its next regular session.

Agencies establishing such temporary funds have the responsibility under 30 ILCS 230/2A.2 of the Illinois Compiled Statutes to file a report on the fund with the General Assembly so that action may be taken to continue the fund. Remaining monies in temporary funds which were not authorized for continuance must be deposited into the General Revenue Fund. Agencies wishing to establish a fund in this category should complete in full the form, "Application to Establish or Dissolve a Fund," (Exhibit 09.20.10-A) and submit it to the Governor for approval. Approved applications will be forwarded by the Governor to the Comptroller for approval.

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VI. Establishment of Petty Cash Funds (30 ILCS 105/13.3)

IN ACCORDANCE WITH STATE STATUTE (30 ILCS 105/13.3), "ANY STATE AGENCY MAY ESTABLISH AND MAINTAIN PETTY CASH FUNDS FOR THE PURPOSE OF MAKING CHANGE, PURCHASING ITEMS OF SMALL COST, PAYMENT OF POSTAGE DUE, AND FOR OTHER NOMINAL EXPENDITURES WHICH CANNOT BE ADMINISTERED ECONOMICALLY AND EFFICIENTLY THROUGH CUSTOMARY PROCUREMENT PRACTICES." PETTY CASH FUNDS SHOULD NOT BE USED TO PAY FOR ALL EXPENDITURES LESS THAN \$100.00. IF THE VOUCHER/WARRANT PROCESS IS MORE ECONOMICAL AND EFFICIENT, PROVIDES NECESSARY ACCOUNTING INFORMATION (SEE 1099 REPORTING IN B.2 BELOW), OR IF AN AUDIT TRAIL, PAYMENT VERIFICATION OR OTHER DOCUMENTATION PROVIDED BY USING THE VOUCHER/WARRANT PROCESS IS NECESSARY, THE VOUCHER/WARRANT PAYMENT PROCESS SHOULD BE USED RATHER THAN MAKING PAYMENTS FROM PETTY CASH FUNDS.

The following general rules and instructions will apply to the Petty Cash Fund:

A. Creation or Increase of a Petty Cash Fund

1. A Petty Cash Fund shall be established and maintained from monies, which are appropriated for "contractual services." If an agency does not receive a "contractual services" appropriation but does receive an appropriation for "ordinary and contingent expenses" a Petty Cash Fund may be established from this appropriation. Agencies may request the establishment (or increase) of a Petty Cash Fund by completing (Form C-68) which is the "Application to Establish or Dissolve a Fund" and the "Survey of the Need for a Petty Cash Fund" and forwarding them to the Office of the Comptroller. Procedure 09.20.10 should be followed in making such a request. Also, a separate C-68 should be prepared for each Petty Cash Fund request.

(Note - an example of the "Application" and "Survey" are shown in Exhibits 09.20.10-A and 09.20.15-A.)

2. The Office of the Comptroller will review the application and the survey and approve or disapprove the establishment (or increase) of the Petty Cash Fund. Upon approval of the Petty Cash Fund, the Comptroller's Office will assign a fund identification number which must be used to establish and maintain the Petty Cash Fund.

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3. Attach a copy of the approved C-68 form to the C-13 (State voucher form) when establishing or increasing a Petty Cash Fund.
4. An agency may have more than one Petty Cash Fund but is limited to one petty cash fund for (a) a division at each location and (b) each appropriated fund resource .
5. "Change Funds" may be approved by the Comptroller's Office under the petty cash statute for use by state agencies to make change in their cash receipting operations. The establishment of change funds and the custodial responsibilities for change funds generally are similar to petty cash funds. However, change funds are strictly for making change and may not be used to pay for expenditures. Likewise, many requirements of petty cash funds do not apply to change funds (e.g., items indicated with an "*" on form C-86 do not apply to change funds.)

B. Operation of a Petty Cash Fund

1. Reimbursement to the Petty Cash Fund should be made from monies which have been appropriated for "contractual services" (or an appropriation for "ordinary and contingent expenses" where a contractual services appropriation is not received) as defined in "An Act in Relation to State Finance." This does not preclude the Petty Cash Fund from being reimbursed from a fund(s) other than the one from which the Petty Cash Fund was established. However, when a Petty Cash Fund is dissolved, the monies are to be deposited into the establishing fund.
2. Payments for individual orders for goods or services amounting to \$100.00 or more are not to be made from the petty cash fund. "Stringing" of payments to the same vendor(s) (individually less than \$100.00 but exceeding \$100.00 in an individual order) is not an approved use of the petty cash fund. The use of a petty cash fund should not eliminate or reduce the agency's efforts in obtaining monthly billing agreements with suppliers of small purchases.

Personal checks/employee advances (or any checks) are not to be cashed from the petty cash fund. (This also applies to authorized change funds.) Although postage

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due is an allowable payment from the petty cash fund, the purchase of non-perforated state postage stamps is not allowable. Sales and use taxes are not reimbursable. Late charges may not be paid from petty cash. Also, the use of the petty cash fund is generally restricted to awards and grants and conventional operation line item purposes, i.e., contractual, commodities, equipment, telecommunications, etc., and excluding personal services payments subject to Federal and State withholding requirements (C-02 vouchers). However, it may be appropriate to make payments from petty cash for other nominal expenditures when it is the most economical payment method. Any non-valid disbursements will become the personal responsibility of the custodian authorizing the erroneous payment. Any exception to this procedure requires approval by the Comptroller's Office.

Agencies are responsible for complying with Internal Revenue Service requirements for information reporting on Forms 1099 for payments made from petty cash funds. Refer to SAMS Procedure 17.20.50 for information on IRS 1099 Reporting Requirements. Each agency must obtain its own payer's federal identification number for purposes of filing Forms 1099 with the IRS. When agencies apply for their own federal identification number, IRS Form SS-4 should be used.

3. A vendor's invoice or statement should be secured for each expenditure showing date, amount, and description of purchase. Where the vendor does not provide an invoice or statement, an agency produced "petty cash voucher" should be completed citing the above information.
4. If there is a change made in the custodian of a Petty Cash Fund or Change Fund, both the former and successor custodian should complete a single Change of Custodianship form (C-85) showing the exact status of the fund at the date of change in custodians. The original is to be retained by the agency and a copy sent to the Office of the Comptroller, State Accounting Department. Copies should also be sent to each signer. When the custodian changes for funds kept in a checking account a certificate of the account balance should be requested from the bank.
5. If there is a change in the location of a fund, complete a C-85 showing the old and new address and submit to the Comptroller's Office, State Accounting Department.

(NOTE: An example of the C-85 is shown in Exhibit 09.10.40-D and E.)

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6. All amounts in any Petty Cash Fund of less than \$1,000 but greater than \$100 must be kept in a checking account in a bank or savings and loan association or trust company which is insured by the United States government or any agency of the United States government. If the fund is maintained in whole or part in a checking account, the bank or savings and loan association or trust company should be notified in writing not to accept checks made payable to the agency. (The above requirement does not apply to the Secretary of State's change funds at the Chicago and Springfield Motor Vehicle/Public Service Facilities.)
7. Reimbursement vouchers for the Petty Cash Fund should be made payable to the custodian, e.g., Employee, John C., Petty Cash Custodian, utilizing the petty cash fund identification number as the Taxpayer Identification Number. Inquiries concerning assigned petty cash fund identification numbers should be directed to the Office of the Comptroller, State Accounting Department.
8. Notation of payment should be made on the face of the internal petty cash vouchers (or attached there-to) or vendor's invoices or statements after payment by the custodian to the individual.
9. The custodian should implement controls to safeguard against possible duplicate reimbursements on the Invoice-voucher (C-13).
10. Someone other than the custodian should examine the petty cash vouchers and approve reimbursement to the Petty Cash Fund.
11. Only those payments that are within the purposes appropriated are to be made from the petty cash fund. Any non-valid disbursements will become the personal responsibility of the custodian authorizing the erroneous payment. Any exception to this procedure requires approval by the Comptroller's Office.
12. Expenditures related to a fiscal year must be reimbursed from that fiscal year's lapsing appropriations. Expenditures not reimbursed from their related fiscal year will have two alternative methods of reimbursement: Payments will be reimbursed through (1) Court of Claims, or (2) a special appropriation from the General Assembly for prior year expenditures.

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13. Reimbursement to the Petty Cash Fund should only be made when either 50% of the fund has been exhausted, or a sufficient number of payment entries are available to fill a complete invoice voucher, or a large number of invoice tickets are on hand or immediately prior to dissolving the Petty Cash Fund. These processing guidelines should insure (1) the fund will not be depleted prior to receipt of the reimbursement warrant, (2) multi-page vouchers are not required for reimbursements, and (3) the possibility of losing petty cash invoices is kept to a minimum. The reimbursement voucher should detail the individual transaction in Block 10 (Description Block) of the C-13 State voucher form. A copy of the vendor invoices/statements or petty cash voucher forms are to be attached to the reimbursement voucher (C-13). See Exhibit 09.10.40-A. Detail object 1201 (Petty Cash Fund Reimbursements) should be cited on the reimbursement voucher.

C. Decrease/Dissolution of a Petty Cash Fund

1. Agencies wishing to decrease or dissolve a Petty Cash fund should return the excess amount or the total approved amount to be dissolved to the fund from which the Petty Cash Fund was originally established. (See 25.20.10 for instructions on returning funds to the State Treasury.)
2. After the Receipt Deposit Transmittal form C-64 has been returned from the Comptroller's office, submit a copy, with a completed Application to Establish or Dissolve a Fund form C-68 (See 09.20.20 for instructions on completing form C-68), to the Comptroller's Office, State Accounting Department.
3. The Office of the Comptroller, State Accounting Department, will review the application and approve or disapprove the decrease or dissolution of the Petty Cash Fund.

D. Stolen and/or Lost Imprest Cash Funds

1. Stolen

An official police report must be made. A copy will be required for reimbursement.

2. Loss by Fire

The fire should be reported to one of the three listed Fire Marshal's offices dependent

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upon the locality of the fire. A copy of the Fire Marshal's report or communication from the Fire Marshal should be made and a copy retained by the custodian.

NOTE: A loss due to a windstorm (or other natural disasters) should be reported to either the police or Fire Marshal's Office whichever is appropriate.

Change funds cash overages/shortages should be accounted for in accordance with generally accepted accounting principles. Agencies should have written internal procedures in place to monitor recurring cash shortages, investigate problems and identify steps for disciplinary action when necessary.

3. Voucher Processing Due to Funds Stolen, Lost or Destroyed

- a) An agency "petty cash voucher" shall be initiated and signed by the custodian and agency head verifying that the funds were stolen, lost or destroyed.
- b) The "petty cash voucher" and the official police report and/or Fire Marshal's report shall be submitted with the State invoice voucher via normal reimbursement procedures.
- c) These procedures do not release the custodian from the responsibility of safeguarding imprest funds, but are applicable only when said funds are stolen due to criminal action or lost as a result of fire or any other natural disaster.

Fire Marshal's Offices

Fire Marshal's Office
1035 Stevenson Drive
Springfield, Illinois 62703

Fire Marshal's Office
State of Illinois Center
100 West Randolph, Suite 11-800
Chicago, Illinois 60601

Fire Marshal's Office
2209 West Main Street
Marion, Illinois 62959

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E. Protection of the Fund

1. The Petty Cash Fund must be kept intact and not commingled with any other funds, e.g., the agency's daily cash receipts. Note that it is appropriate to commingle Change Funds with daily receipts as long as procedures are in place to reconcile daily receipts and properly record any cash overages/shortages.
2. The Petty Cash Fund is to be maintained on an imprest basis, i.e., cash on hand or in bank plus vendor's invoices/petty cash vouchers plus reimbursement vouchers in transit must equal the amount of the established fund at all times. All cash shortages are the responsibility of the custodian in charge of the fund.
3. As noted in paragraph G, audits are to be conducted periodically of the petty cash funds. In addition, the fund is subject to audit at any time by the Office of the Comptroller.

F. Annual Petty Cash Fund Usage Report (Form C-18)

1. "The Petty Cash Fund Usage Report" (Form C-18) must be completed for those petty cash funds exceeding \$100 and should be filed with the Comptroller's Office no later than January 31 for the preceding calendar year.

A separate C-18 should be prepared for each Petty Cash Fund maintained.

(NOTE: An example of the "Usage Report" is shown in Exhibit 09.10.40-B-C.)

2. A vital part of the "Petty Cash Fund Usage Report" is the "Petty Cash Turnover Rate." This rate is arrived at by taking the annual disbursements and dividing them by the approved level of the fund. On an annual basis the Petty Cash Fund should turn over approximately six times in order to insure the proper dollar level of the fund.

If the "Annual Petty Cash Fund Usage Report" shows that an increase in the fund is needed because of the amount of activity, then the agency may request an increase to an upper limit of \$1,000, subject to approval by the Comptroller.

On the other hand, if the C-18 report shows insufficient activity to support the present dollar level of the fund, then a reduction should be made accordingly. If the turnover

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rate is less than six times annually and the custodian wishes to maintain the current fund level, please attach an explanation to the C-18, when filed, stating why the current level of the fund is needed, e.g., high seasonal activity.

The report should be submitted to the following address:

Office of the Comptroller
State Accounting Department
325 West Adams Street
Springfield, Illinois 62704

G. Petty Cash Internal Control Certification (form C-86)

The Petty Cash Internal Control Certification (Form C-86) must be completed, at a minimum, biennially (once every two years) for each petty cash and change fund, which has been established for one year and exceeds \$100.00. Annual submission is required for any petty cash fund that receives reimbursements of more than \$5,000 in a fiscal year.

As soon as possible after the beginning of each fiscal year, the Comptroller's Office will send a list of qualified petty cash and change funds to each agency's fiscal officer or authorized agency representative required to submit the biennial certification

1. Funds with greater than \$5,000 reimbursements in a fiscal year.

It is the responsibility of the Agency's Management to insure an internal audit is performed and a Petty Cash Internal Control Certification (form C-86) is submitted to the Comptroller's Office for those fiscal years in which reimbursements to the fund exceeded \$5,000. Such an audit is required by the State Finance Act (30 ILCS 105/13.3). The Fiscal Control and Internal Auditing Act (30 ILCS 10/2001) provides for the designation of which state agencies shall have a full-time program of internal auditing. This statute also contains a provision that agencies which do not have a full-time internal audit program may have internal audits performed by the Department of Central Management Services.

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2. Funds with \$5,000 or less reimbursement in a fiscal year.

A Petty Cash Internal Control Certification (Form C-86) must be submitted to the Comptroller's Office for all Petty Cash funds over \$100.00 on a biennial basis. This certification must be prepared by someone other than the custodian. This independent preparer should review sufficient records to support their attestation for each item listed in the certification. This review will suffice for an audit when the petty cash fund has reimbursements of \$5,000 or less in a fiscal year.

DISSOLUTION OF FUNDS

Dissolution of funds may be initiated by the General Assembly for funds created by statute; administering agencies for Federal Trust Funds, State Trust Funds, temporary trust funds or locally-held bank deposits; or the Comptroller, pursuant to 30 ILCS 105/5(c).

Temporary trust funds and bank deposits are automatically dissolved in accordance with the Illinois Compiled Statutes, 30 ILCS 230/2A.2. Authorization for continuance of the fund must be enacted within 30 days of the sine die adjournment of the General Assembly's next regular session or the fund will be dissolved and the remaining money deposited into the General Revenue Fund. For Federal Trust Funds and State Trust Funds, agencies are urged to initiate dissolution procedures when such a fund is no longer needed. Procedure 09.20.20 describes the steps necessary to initiate the dissolution of a fund by an agency.

FUND TRANSFERS

Transfer of monies from one fund to another may only be made under specific statutory authority. The Governor and the Governor's Office of Management and Budget initiate transfers on a regular basis; agencies initiate transfers according to the provisions of the statute authorizing the transfers. Procedure 09.20.30 should be followed when initiating a fund transfer.

NON-APPROPRIATED SPENDING

The current position the State follows regarding "non-appropriated" spending is that "non-appropriated" spending is permissible if the resources and purpose(s) for which they are to be spent were for (1) purposes and/or resources which were not appropriated by the General Assembly, (2) the spending of the resources does not commit the General Assembly to provide State "matching"

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

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PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER
		20-001

resources, (3) the General Assembly has not specifically denied the purpose, (4) the agency has the statutory authority to carry on the activities of the program and (5) the spending is not required to be appropriated by a specific statute. In addition, "start-up" monies must be provided on an advance basis.

This position was taken by the Office, in lieu of specific guidance from the General Assembly or the Courts to react to State Agencies' need of implementing and operating programs which the General Assembly has not had sufficient time to consider or did not consider in the appropriation process.

The Office has taken the position that any non-appropriated spending from federal trust funds will be allowed for the first year of the program; however, it should be appropriated for any subsequent fiscal year.

Some individuals have expressed a concern regarding "non-appropriated" spending since the Constitution of 1970 states:

"The General Assembly by law shall make appropriations for all expenditures of public funds by the State." (Ill. Constitution, Article VIII, Section 2)

In reviewing the Illinois Compiled Statutes, the only substantive guidance regarding the intent of this Constitutional provision is Section 34 of "An Act in Relation to State Finance," **(30 ILCS 105/34)**, which appears to authorize the State Treasurer to hold in a special fund and the State Comptroller to maintain accounts for such "public fund" which are not subject to appropriation. It states: "All public funds received or held by any State agency as defined in Section 7 of the 'State Comptroller Act' and not subject to appropriation, except funds held or directly administered by a State agency pursuant to (a) any Act in relation to revenue bonds, (b) any bond indenture or other legally binding bond contract, (c) limitations legally imposed by the source of such funds, or (d) another statute, shall be paid over to the State Treasurer within 10 days of their receipt or within such other applicable period as may be specified in rules or regulations promulgated under subsection (b) of Section 2 of 'An Act in relation to the payment and disposition of moneys received by officers and employees of the State of Illinois by virtue of their office or employment,' approved June 9, 1911, as now or hereafter amended, and shall be held by the State Treasurer in a special fund for such agency. The Comptroller shall set up and maintain accounts for such funds as may be appropriate in conformity with the 'State Comptroller Act' and the rules and regulations adopted under the Act. Payments out of such funds shall be made by the Treasurer only upon warrant drawn and presented by the Comptroller in compliance with the 'State Comptroller Act.'" (Emphasis added)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
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		January 1, 2006
PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER
		06-002

Thus, the General Assembly, it appears, has taken the position that some "public funds" are "not subject to appropriation" and where "not subject to appropriation" a special fund may be established for the receipt of such funds, appropriate accounts set up and maintained whose uses are to be in conformity with the State Comptroller Act (and adopted rules and regulations), and, for which payments are to be made by the Treasurer upon warrants drawn and presented by the Comptroller.

Until further substantive guidance from the General Assembly or the Courts is received, the position this Office has implemented appears to be a method whereby the State can implement Programs, which do not commit the State to provide its general resources when spending the Program funds. In order to determine that an agency's request to establish a new fund or expenditure authority account meets the criteria specified in the first paragraph, the agency must submit along with the C-68 form or C-45 form (1) the executed copy of the grant program (or other appropriate document) which identifies the financial arrangements agreed to by the State agency and the grantor, (2) a copy of the State statute which allows the agency to conduct the activities of the program, (3) reference the State agency identifier (SAI #) number assigned by the Governor's Office of Management and Budget, clearing house section, if applicable, (4) identify which appropriated line(s) provided by General Assembly if state matching required, and (5) grant agreement must provide for advance funding for the non-appropriated portion of the program.

The Comptroller will hold an incomplete request for funds, non-appropriated account or revenue budget account establishment for two weeks. If the requesting agency is unable to provide necessary supporting documentation, such as signed grant awards, court orders, statutory citations, etc., within the two week period, the request will be returned "not approved". Requests for account establishment may be resubmitted for review once a documentation package has been completed.

Where a fund is established pursuant to an appropriation bill (or in substantive law), the above documents need not be filed.

Invoice Voucher

Office of the Comptroller
325 West Adams Street
Springfield, IL 62704

Name and Location of State Agency or Institution

PAYMENT OF INTEREST MAY BE AVAILABLE IF THE STATE FAILS TO COMPLY WITH THE STATE PROMPT PAYMENT ACT, 30 ILCS 540.	2. Taxpayer Identification Number 123456789	4. Voucher No. <u>325</u> 5. Voucher Date <u>2/1/09</u>
	3. Vendor or Payee LAST NAME FIRST NAME MIDDLE INITIAL OR BUSINESS NAME Doe John Custodian Petty Cash Fund 325 West Adams Street Springfield IL 62706	6. Appropriation Account Code 001-36010-1600-00-00 7. Invoice Number <u>1</u> 8. Invoice Date <u>01/26/09</u>

10. Indicate Beginning and Ending Date of Service and GAAP Code. Give Complete Description of Articles/Services Rendered or Attach Itemized Vendor Invoice	11. Quantity	12. Units	13. Unit Price	14. Amount																											
12/01/08 12/31/08 7500 Reimbursement of Petty Cash Fund as per attached tickets: <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Reference</th> <th style="text-align: left;">Vendor</th> <th style="text-align: right;">Amount</th> </tr> </thead> <tbody> <tr> <td>Ticket 1</td> <td>J.C. Employee</td> <td style="text-align: right;">\$ 1.25</td> </tr> <tr> <td>Travel Voucher</td> <td>John Doe</td> <td style="text-align: right;">7.75</td> </tr> <tr> <td>Invoice #2735</td> <td>Superior Supply</td> <td style="text-align: right;">8.15</td> </tr> <tr> <td>Ticket 2</td> <td>Andy Stevens</td> <td style="text-align: right;">7.40</td> </tr> <tr> <td>Ticket 3</td> <td>Sharp's Service</td> <td style="text-align: right;">9.50</td> </tr> <tr> <td>Invoice #33927</td> <td>Ace Hardware</td> <td style="text-align: right;">46.58</td> </tr> <tr> <td>Invoice #39583</td> <td>Clemen's Lumber</td> <td style="text-align: right;">9.83</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">\$ 90.46</td> </tr> </tbody> </table>	Reference	Vendor	Amount	Ticket 1	J.C. Employee	\$ 1.25	Travel Voucher	John Doe	7.75	Invoice #2735	Superior Supply	8.15	Ticket 2	Andy Stevens	7.40	Ticket 3	Sharp's Service	9.50	Invoice #33927	Ace Hardware	46.58	Invoice #39583	Clemen's Lumber	9.83			\$ 90.46				90.46
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18. Exp. Obj	19. Exp. Amount	20. CFDA No.		15. Subtotal	
1201	90.46				
			22. Obligation No.	23. Payment Amount	90.46
				16. Discount / Deduction	
21. Total Exp.	90.46		24. Total Payment Amount	17. Total Amount	90.46

25. For Agency Use Only

Approved for Payment

Receiving Officer _____ Date _____ Clerk _____

Head of Unit or Authorized Agent _____ Date _____

Certification of Receiving Agency

I certify that the goods or services specified on this voucher were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred, that such goods or services meet all the required standards set forth in the purchase agreement or contract to which this voucher relates; and that the amount shown on this voucher is correct and approved for payment. If applicable, the reporting requirements of section 5.1 of the Governor's Office of Management and Budget Act have been met.

2/4/09

Agency Head (Signature) _____



Annual Petty Cash Fund Usage Report

Agency: _____

Address _____

Location of Fund _____

Amount of Fund \$ _____ Date _____ Telephone Number _____

<u>Calendar Year 20____</u>	<u>Number of Transactions</u>	<u>Amount of Disbursements</u>
January	_____	_____
February	_____	_____
March	_____	_____
April	_____	_____
May	_____	_____
June	_____	_____
July	_____	_____
August	_____	_____
September	_____	_____
October	_____	_____
November	_____	_____
December	_____	_____
Total	=====	\$ =====

Petty Cash Turn Over Rate:

Annual Disbursements \$ _____ = _____ Turnover Rate

Dollar Level Of Fund \$ _____

Signature of Custodian

Signature of Responsible Official



Annual Petty Cash Fund Usage Report

Agency: Department of XYZ

Address 325 N. First Street, Springfield, IL 62702

Location of Fund 325 N. First Street, Rm. 200, Springfield, IL 62702

Amount of Fund \$ 200 Date 2/14/2004 Telephone Number 217/782-1234

<u>Calendar Year 20____</u>	<u>Number of Transactions</u>	<u>Amount of Disbursements</u>
January	20	100.00
February	10	100.00
March	10	50.00
April	10	150.00
May	30	140.00
June	40	100.00
July	20	84.00
August	30	116.00
September	50	130.00
October	30	198.00
November	40	100.00
December	20	42.00
Total	310	\$ 1,310.00

Petty Cash Turn Over Rate:

$$\begin{array}{l}
 \text{Annual Disbursements} \quad \$ \underline{1,310.00} \\
 \text{Dollar Level Of Fund} \quad \quad \$ \underline{200}
 \end{array}
 = \underline{6.55}
 \quad \begin{array}{l}
 \text{Turnover} \\
 \text{Rate}
 \end{array}$$

Signature of Custodian

Signature of Responsible Official



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Change of Custodianship or Location Petty Cash or Change Fund

State Comptroller

AGENCY NAME

00000012342

FUND NUMBER

	OLD INFORMATION	NEW INFORMATION
Name	John Doe	Sally Sommer
Address	325 W. Adams St.	325 W. Adams St.
City, State and Zip Code	Springfield, IL 62704	Springfield, IL 62704

(PLEASE PRINT OR TYPE)

Analysis of Fund at Date of Transfer

Cash on Hand	\$	<u>25.00</u>	
Cash in Bank	\$	<u>200.00</u>	
Voucher(s) in Transit		<u>75.00</u>	
Total in Fund.....	\$		<u>300.00</u>
Approved Level of Fund.....	\$		<u>300.00</u>

The undersigned hereby certify that the above statement of Petty Cash Information is true and accurate.

SIGNATURE OF FORMER CUSTODIAN DATE

SIGNATURE OF CURRENT/SUCCESSOR CUSTODIAN DATE

Petty Cash Internal Control Certification

Agency Name _____
Agency Number _____
Approved Amount _____
FY Audit Performed _____

Petty Cash Fund Number _____
Custodian _____
Location _____

1. An Application to Establish or Dissolve a Fund (Form C-68) and the Survey of Need for a Petty Cash Fund has been completed and filed with the State Comptroller's Office.
2. The custodian presently in-charge of the fund is the same as the individual listed above. Also, the amount of the fund agrees with the amount authorized by the State Comptroller's Office and indicated above. (See Item 17).
- 3.* A Petty Cash Usage Report (Form C-18) has been timely filed with the State Comptroller's Office for a fund exceeding \$100.
- 4.* A fund which exceeds \$100 is turning over approximately six times during the calendar year.
- 5.* The petty cash fund, if maintained in a bank or savings and loan association or trust company is maintained in a federally insured organization.
- 6.* The cash-on-hand or in the bank plus the vendor's invoices/petty cash vouchers plus reimbursement vouchers in transit equals the authorized amount of the petty cash fund.
- 7.* The fund is kept separate and apart from daily receipts and other authorized petty cash funds.
- 8.* Someone other than the custodian approves reimbursements to the fund.
- 9.* The bank has been notified, in writing, not to accept checks payable to your Agency.
- 10.* Cash advances were not made from the fund. Also, no personal checks were cashed by the fund.
- 11.* Payments for \$100 or more are not being made from the fund, and there is not stringing of payments to avoid normal voucher processing.
- 12.* Payments from the fund are restricted to award and grant and conventional operational line items purposes.
- 13.* All expenditures from the petty cash fund paid during the current fiscal year are reimbursed before the end of lapse period.
- 14.* Vendor invoices or statements are secured for each expenditure showing date, amount, description of the purchase (or a petty cash voucher with same information) and retained in a petty cash file.
- 15.* A petty cash fund which is maintained in whole or in part in a checking account is reconciled monthly with the bank statement.
16. Someone other than the custodian maintaining the fund reconciles the fund monthly.
17. All changes made to the custodianship and location of the petty cash fund are reported to the State Comptroller's Office using the Change of Custodianship form (C-85).
- 18.* The cash on hand never exceeded \$100 at anytime.
- 19.* The reimbursement checks for the fund are made payable to the custodian.
- 20.* There is a notation of payment made on the face of the vendor invoices to prevent reuse of the invoices.
- 21.* All expenditures from the petty cash fund can be traced to either an employee who approved payment or to the recently purchased asset for verification as to the validity of the transaction.
22. The petty cash fund checkbook and/or cash is properly safeguarded during and after working hours.
23. Audits of the cash fund are done by someone independent of the fund and are on file in the administering agency.
- 24.* If 1099 reportable payments are made from the fund, 1099 forms are issued.
- 25.* If 1099 information returns are issued, they are issued using the agency's own payer's federal identification number.

I certify that the above petty cash internal controls are in effect or remedies have been made to correct deficiencies noted.

(Independent Person Authorized by Agency)

Date

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO. 09.20.10 1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	INSTRUCTIONS FOR ESTABLISHING A FUND	REVISION NUMBER 21-001

PURPOSE

The purpose of this procedure is to provide instructions to request the establishment of a new fund in the statewide accounting system. Prior to preparing this form to request the establishment of a fund, the policy statements (Procedure 09.10.40) should be reviewed to determine the Comptroller's general policies governing the establishment of new funds.

PREPARATION OF FORM

The Comptroller's Office, through an ongoing review of statutes affecting State Finance, may establish legislatively created funds. However, it remains the primary responsibility of each State agency to monitor and notify the Comptroller of new funds that have been established in the legislative process.

Two copies of the "Application to Establish or Dissolve a Fund" form C-68 (Exhibit 09.20.10-A) should be prepared to request the establishment of State and Federal trust funds. One copy of the form should be sent to the Comptroller's Office along with a copy of the grant program (or other appropriate document) and the other retained by the agency for control purposes.

Three copies of the form should be prepared to request the establishment of a temporary bank account. Two copies should be forwarded to the Governor's Office for approval. The forms will then be forwarded to the Comptroller's Office. One copy should be retained by the agency for control purposes.

Exhibit 09.20.10-B illustrates a form with the instruction reference numbers on it. Exhibit 09.20.10-C illustrates a completed form. The instructions for completing this form are as follows:

General Information

- (1) Enter agency name and address.
- (2) Enter application date.
- (3) Enter the official name of the fund being established.
- (4) Check fund creation box.

Type of Fund Requested

- (5) Check box if fund has been created by General Assembly and cite creating statute.
- (6) Check box if fund to be created is a State Trust Fund.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO. 09.20.10 2 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2008
PROCEDURE	INSTRUCTIONS FOR ESTABLISHING A FUND	REVISION NUMBER 09-001

Type of Fund Requested (continued)

- (7) Check box if fund to be created is a Federal Trust Fund.
- (8) Check box if fund to be created is a Locally Held Trust Fund.
- (9) Check box if fund to be created is a Temporary Locally Held Trust Fund or Bank Deposit
- (10) Check box if fund to be created is a Petty Cash Fund
- (11) Check box if fund to be created is a Change Fund

Questions Applicable to All Funds

- (12) Describe the purpose of the fund.
- (13) Describe the primary source of receipts to be deposited into the fund, estimate annual receipts and frequency of deposits.
- (14) Describe the purposes for which disbursements will be made from the fund.
- (15) Describe the estimated length of time the fund will be required.
- (16) Describe date first activity (receipt of transfer) is estimated to be processed.

Questions Applicable to Locally Held and Petty Cash Funds

- (17) Describe who is accountable for fund. Give name and official title.
- (18) If individual(s) handling the account are bonded, enter "Yes" and place amount of bond on "explain" line. If individual(s) are not bonded, enter "No" and explain why bonding is not necessary. (Note: All state employees are covered under a State Blanket Bond).
- (19) Describe the location of the fund. Give the depository's name, address and account number.
- (20) Enter the amount requested for Petty Cash Fund.
- (21) Enter the Petty Cash Fund number of the custodian.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.20.10 3 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		January 1, 2005
PROCEDURE	INSTRUCTIONS FOR ESTABLISHING A FUND	REVISION NUMBER
		05-002

Agency Authorization

| (22) Agency head's signature.

| (23) Date of signature and telephone number

NOTIFICATION OF FUND ESTABLISHED

After the "Application to Establish or Dissolve a Fund" has been received by the Comptroller's Office, it will be reviewed and the agency will be notified of the action taken.

If the fund request has been approved, a unique fund number will be assigned and a letter to the State Treasurer will be distributed as follows: (Note: Does not apply to Locally Held or Petty Cash Funds).

Governor
Originating Agency
Auditor General
Executive Director, Legislative Audit Commission
Treasurer

Notification of new Locally held and Petty Cash funds will be provided to the agency via a letter from the Comptroller's Office.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Application to Establish or Dissolve a Fund

Agency _____ Date _____

Address _____

Official Name of Fund _____

Fund Creation Fund Dissolution Petty Cash/Change Fund Increase/Decrease

Type of Fund

Legislatively Created State Trust Fund Federal Trust Fund Locally Held Trust Fund
 Temporary Locally Held Trust Fund or Bank Deposit Petty Cash Fund Change Fund

Statute: _____

Questions Applicable to All Funds

1. Purpose of Fund: _____
2. Sources of Receipts: _____
3. Purposes of Disbursements: _____
4. Length of Time Fund Required: _____
5. Requested Effective Date: _____

Questions Applicable to Locally Held, Petty Cash and Change Funds

6. Who is Accountable for Fund: _____
7. Are Persons Handling Moneys Bonded: _____ Explain: _____

8. Location of Fund: _____
9. If Petty Cash Fund: Amount of Petty Cash Requested: _____
Social Security Number of Custodian: _____

Questions Applicable to All Fund Dissolution

10. Current Fund Balance: _____
11. Disposition of Remaining Balance: _____

Signature of Agency Head

Date

Telephone Number

FUND AUTHORIZATION

Approval Granted Approval Denied Fund Number: _____
Fund Name: _____

COMPTROLLER

DATE





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Application to Establish or Dissolve a Fund

Agency _____ (1) Date _____ (2)

Address _____ (1)

Official Name of Fund _____ (3)

Fund Creation ⁽⁴⁾ Fund Dissolution Petty Cash/Change Fund Increase/Decrease

Type of Fund

(5) <input type="checkbox"/> Legislatively Created	(6) <input type="checkbox"/> State Trust Fund	(7) <input type="checkbox"/> Federal Trust Fund	(8) <input type="checkbox"/> Locally Held Trust Fund
(9) <input type="checkbox"/> Temporary Locally Held Trust Fund or Bank Deposit	<input type="checkbox"/> Petty Cash Fund	(10) <input type="checkbox"/> Change Fund	(11) <input type="checkbox"/>

Statute: _____ (5)

Questions Applicable to All Funds

1. Purpose of Fund: _____ (12)
2. Sources of Receipts: _____ (13)
3. Purposes of Disbursements: _____ (14)
4. Length of Time Fund Required: _____ (15)
5. Requested Effective Date: _____ (16)

Questions Applicable to Locally Held, Petty Cash and Change Funds

6. Who is Accountable for Fund: _____ (17)
7. Are Persons Handling Moneys Bonded: _____ (18) Explain: _____ (18)
8. Location of Fund: _____ (19)
9. If Petty Cash Fund: Amount of Petty Cash Requested: _____ (20)
Social Security Number of Custodian: _____ (21)

Questions Applicable to All Fund Dissolution

10. Current Fund Balance: _____
11. Disposition of Remaining Balance: _____

(22) Signature of Agency Head _____ (23) Date _____ (23) Telephone Number

FUND AUTHORIZATION

Approval Granted Approval Denied Fund Number: _____
Fund Name: _____

COMPTROLLER

DATE





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Application to Establish or Dissolve a Fund

Agency Department of XYZ Date July 1, 2005

Address 325 N. First Street, Springfield, IL 62702

Official Name of Fund Federal Systems Fund

Fund Creation Fund Dissolution Petty Cash/Change Fund Increase/Decrease

Type of Fund

Legislatively Created State Trust Fund Federal Trust Fund Locally Held Trust Fund
 Temporary Locally Held Trust Fund or Bank Deposit Petty Cash Fund Change Fund

Statute: _____

Questions Applicable to All Funds

1. Purpose of Fund: To deposit Federal monies to improve state accounting system
2. Sources of Receipts: Federal Government - GAP.43.000; One time grant
3. Purposes of Disbursements: For technical accounting research staff
4. Length of Time Fund Required: 3 years - July, 2008
5. Requested Effective Date: September 1, 2005

Questions Applicable to Locally Held, Petty Cash and Change Funds

6. Who is Accountable for Fund: _____
7. Are Persons Handling Moneys Bonded: _____ Explain: _____
8. Location of Fund: _____
9. If Petty Cash Fund: Amount of Petty Cash Requested: _____
Social Security Number of Custodian: _____

Questions Applicable to All Fund Dissolution

10. Current Fund Balance: _____
11. Disposition of Remaining Balance: _____

_____ Signature of Agency Head	July 1, 2005 Date	(217) 782-1234 Telephone Number
-----------------------------------	----------------------	------------------------------------

FUND AUTHORIZATION

Approval Granted Approval Denied Fund Number: _____
Fund Name: _____

COMPTROLLER

DATE



**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.20.15 1 of 2
SUB-SECTION	INPUT PROCEDURES	
		EFFECTIVE DATE
		January 1, 2006
PROCEDURE	INSTRUCTIONS FOR COMPLETING THE "SURVEY OF NEED FOR A PETTY CASH FUND"	REVISION NUMBER
		06-002

INSTRUCTIONS FOR COMPLETING THE
"SURVEY OF NEED FOR A PETTY CASH FUND"

PURPOSE

The purpose of this procedure is to provide instructions to determine the proper dollar level of a petty cash fund and an internal control questionnaire to complete for petty cash and change funds.

TIMING REQUIREMENTS

The "Survey of Need for a Petty Cash Fund" (Exhibit 09.20.15-A) should be prepared in addition to the "Application to Establish or Dissolve a Fund" (Form C-68) for all petty cash and change funds. The "Dollar Level Determination of Fund" (Part B) needs to be completed only for petty cash funds greater than \$100.

Exhibit 09.20.15-A illustrates a blank form with the instruction reference numbers on it. Exhibit 09.20.15-B illustrates a completed form. The instructions for completing this form are as follows:

CONTENTS

Refer to Exhibit 09.20.15-B.

REFERENCE

CONTENTS

Part A -

- (1) Provide a copy of your agency's internal control procedures to be followed for petty cash or change funds, if approved, or indicate that SAMS Manual Section 9.10.40, Section B will be used as the agency internal control procedure.
- (2) Indicate your response to each question (1 through 11). The appropriate responses can be found in SAMS procedure 09.10.40.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.20.15 2 of 2
SUB-SECTION	INPUT PROCEDURES	
		EFFECTIVE DATE
		January 1, 2015
PROCEDURE	INSTRUCTIONS FOR COMPLETING THE "SURVEY OF NEED FOR A PETTY CASH FUND"	REVISION NUMBER
		15-002

REFERENCE

CONTENTS

Part B –

- | | |
|-----|---|
| (3) | Enter the total number of transactions occurring within the past year for single payments less than \$100.00. |
| (4) | Enter the total dollar amount of transactions occurring within the past year, for single payments less than \$100.00. |
| (5) | Divide 4 by six and enter the result. The result should be rounded to the next \$100 (e.g., \$325 would be rounded to \$400). Enter this amount on the "Application to Establish or Dissolve a Fund." |

Survey Of the Need For a Petty Cash Fund

Part A:

Internal Control Over Petty Cash Fund. (Check the appropriate box below) (1)

- Copy of agency's internal control procedures attached.
- SAMS Manual, Procedure 9.10.40, Section VI-B will be used as the agency's internal control procedures.

Instructions: Check the appropriate column for each of the following questions. (2)

	Yes	No	Not Applicable
1. Will one person be responsible for the Petty Cash Fund?			
2. Will daily cash receipts be commingled with the Petty Cash Fund?			
3. Will the petty cash be maintained in whole or in part in a bank account?			
3a. Will the bank be notified in writing not to accept checks payable to the agency?			
3b. Will cash be deposited in the bank account?			
4. Will checks for reimbursement of petty cash be made out to the order of the custodian?			
5. Will single payments of \$100.00 or more be made from the Fund?			
6. Will approval by someone other than the custodian be required for reimbursement?			
7. Will supporting data for disbursement from petty cash be required and adequately examined for reimbursement?			
8. When petty cash is reimbursed will notation of payment be made on the supporting document to prevent duplicate payment?			
9. Will employee paychecks and personal checks be cashed out of petty cash? Will advances be made to employees?			
10. Will a reconciliation of the petty cash be made on a regular basis by someone independent of the custodian?			
11. Will the petty cash be audited by internal auditors or other independent persons?			

Part B: Dollar Level Determination of Fund.

Total Number of Transactions during year less than \$100 _____ (3) _____ .

Total Dollar Amount of Transactions during the year less than \$100 _____ (4) _____ .

Total Dollar Amount of Transactions divided by six = _____ (5) _____ Amount of Fund Needed.

Survey Of the Need For a Petty Cash Fund

Part A:

Internal Control Over Petty Cash Fund. (Check the appropriate box below)

- Copy of agency's internal control procedures attached.
- SAMS Manual, Procedure 9.10.40, Section VI-B will be used as the agency's internal control procedures.

Instructions: Check the appropriate column for each of the following questions.

	Yes	No	Not Applicable
1. Will one person be responsible for the Petty Cash Fund?	X		
2. Will daily cash receipts be commingled with the Petty Cash Fund?		X	
3. Will the petty cash be maintained in whole or in part in a bank account?	X		
3a. Will the bank be notified in writing not to accept checks payable to the agency?	X		
3b. Will cash be deposited in the bank account?	X		
4. Will checks for reimbursement of petty cash be made out to the order of the custodian?	X		
5. Will single payments of \$100.00 or more be made from the Fund?		X	
6. Will approval by someone other than the custodian be required for reimbursement?	X		
7. Will supporting data for disbursement from petty cash be required and adequately examined for reimbursement?	X		
8. When petty cash is reimbursed will notation of payment be made on the supporting document to prevent duplicate payment?	X		
9. Will employee paychecks and personal checks be cashed out of petty cash? Will advances be made to employees?		X	
10. Will a reconciliation of the petty cash be made on a regular basis by someone independent of the custodian?	X		
11. Will the petty cash be audited by internal auditors or other independent persons?	X		

Part B: Dollar Level Determination of Fund.

Total Number of Transactions during year less than \$100 156.

Total Dollar Amount of Transactions during the year less than \$100 852.

Total Dollar Amount of Transactions divided by six = 142 Amount of Fund Needed.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO. 09.20.20 1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	INSTRUCTIONS FOR DISSOLVING A FUND	REVISION NUMBER 21-001

DISSOLUTION OF FUNDS

As set forth in the Statement of General Policy, dissolution of a fund may be initiated by the Comptroller, General Assembly or by the administering agencies.

Special funds, i.e., those funds created under Section 5 of the State Finance Act, (30 ILCS 105/5 et seq), may be dissolved by a separate Act of the General Assembly specifically stating the dissolution. Such Act may provide for the balance, if any, to be transferred to the General Revenue Fund of any other successor fund(s).

If a "special fund" remains inactive on the Comptrollers records for a period exceeding 18 months, the statutes (30 ILCS 105/5) provide for the fund to be "automatically terminated by operation of law" and the balance remaining be transferred to the General Revenue Fund. For purposes of the statute, "inactive" may be defined as a fund without receipt, transfer or appropriation (expenditure) activating during the preceding 18-month period.

While the Statutes appear to be silent to the dissolution of State Trust funds, it has been the position of the Comptroller such funds should be reviewed for continuance or dissolution when the fund has been inactive for a period of 18 months or longer.

In regard to State and Federal trust funds, the Comptroller will notify the agency at such times the trust fund may become subject to dissolution. If the Comptroller deems the fund should be dissolved, the agency will be so notified.

It should be noted, it remains the primary responsibility of the administering agency of the trust fund to monitor, review and notify the Comptroller at the time the trust fund may be dissolved.

For Locally Held Bank Deposits established in accordance with **30 ILCS 230/2A.2**, the administering agency must receive the permission of the General Assembly to continue the existence of the Locally Held Bank Deposit. If such permission is not granted by the General Assembly, the administering agency should complete the "Application to Establish or Dissolve a Fund," Exhibit 09.20.20-A. As noted in **30 ILCS 230/2A.2**, upon the dissolution of a Locally Held Bank Deposit, the balance of the fund or bank deposit shall be transferred to the General Revenue Fund.

Temporary bank accounts established under **30 ILCS 230/2A.2** are subject to dissolution if not authorized for continuance by the General Assembly within 30 days of the sine die adjournment of the next regular session after the fund was established. In order to comply with

**STATE OF ILLINOIS
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SECTION	FUNDS	PROCEDURE - PAGE NO. 09.20.20 2 of 3
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this statute, the Office of the Comptroller makes a periodic review of temporary funds to determine whether they may legally remain in existence.

If it is found that a bank account has not been authorized for continuance within the allowed time period and that the administering agency has not initiated dissolution of the fund, then the Comptroller and State Treasurer will work with the administering agency to see that the fund is dissolved and the remaining balance deposited into the General Revenue Fund or other fund as required by statute or other authority.

PURPOSE

The purpose of this procedure is to provide instructions to request the dissolution of a fund in the statewide accounting system. Prior to preparing this form to request the dissolution of a fund, the policy statements (Procedure 09.10.40) should be referenced to determine the Comptroller's general policies governing the dissolution of a fund.

PREPARATION OF FORM

Two copies of the "Application to Establish or Dissolve a Fund" form C-68 should be prepared to request the dissolution of a fund. One copy of the form should be sent to the Comptroller's Office and the other retained by the agency for control purposes.

Exhibit 09.20.20-A illustrates a blank form with the instruction reference numbers on it. Exhibit 09.20.20-B illustrates a completed form. The instructions for completing the form are as follows:

General Information

- (1) Enter agency name and address.
- (2) Enter name and number of fund being dissolved.
- (3) Enter application date.
- (4) Check box for fund dissolution.

**STATE OF ILLINOIS
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SECTION	FUNDS	PROCEDURE - PAGE NO. 09.20.20 3 of 3
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Type of Fund

- (5) Check box if fund to be dissolved was Legislatively created and cite statute.
- (6) Check box if fund to be dissolved is a State Trust Fund.
- (7) Check box if fund to be dissolved is a Federal Trust Fund.
- (8) Check box if fund to be dissolved is a Locally Held Fund.
- (9) Check box if fund to be dissolved is a Temporary Locally Held Trust Fund or Bank Deposit
- (10) Check box if fund to be dissolved is a Petty Cash Fund.
- (11) Check box if fund to be dissolved is a Change Fund.

Questions Applicable to Fund Dissolution

- (12) Enter the current fund balance.
- (13) Enter disposition of fund balance. The agency must provide instructions for the disposition of the fund balance remaining at the time of dissolution.

Agency Authorization

- (14) Agency head's signature.
- (15) Enter date of signature
- (16) Enter telephone number

NOTIFICATION OF FUND DISSOLUTION

After the "Application to Establish or Dissolve a Fund" has been received by the Comptroller's Office, it will be reviewed and the agency notified of the action taken.

Notification of a fund dissolution will be provided via a letter to the State Treasurer.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Application to Establish or Dissolve a Fund

Agency Department of XYZ Date October 31, 2004

Address 325 N. First Street, Springfield, IL 62702

Official Name of Fund Federal Systems Fund = #680

Fund Creation Fund Dissolution Petty Cash/Change Fund Increase/Decrease

Type of Fund

Legislatively Created State Trust Fund Federal Trust Fund Locally Held Trust Fund
 Temporary Locally Held Trust Fund or Bank Deposit Petty Cash Fund Change Fund

Statute: _____

Questions Applicable to All Funds

1. Purpose of Fund: _____
2. Sources of Receipts: _____
3. Purposes of Disbursements: _____
4. Length of Time Fund Required: _____
5. Requested Effective Date: _____

Questions Applicable to Locally Held, Petty Cash and Change Funds

6. Who is Accountable for Fund: _____
7. Are Persons Handling Moneys Bonded: _____ Explain: _____
8. Location of Fund: _____
9. If Petty Cash Fund: Amount of Petty Cash Requested: _____
Social Security Number of Custodian: _____

Questions Applicable to All Fund Dissolution

10. Current Fund Balance: \$1,000
11. Disposition of Remaining Balance: Return to Federal Accounting Office

John Doe - Director

Signature of Agency Head

10/31/04

Date

(217) 782-1234

Telephone Number

FUND AUTHORIZATION

Approval Granted Approval Denied Fund Number: _____
Fund Name: _____

COMPTROLLER

DATE



**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS
SUB-SECTION INPUT PROCEDURES
PROCEDURE TRANSFER OF FUNDS

PROCEDURE - PAGE NO.
09.20.30 1 of 3
EFFECTIVE DATE
January 1, 2009
REVISION NUMBER
09-002

TRANSFER OF FUNDS

Fund transfers may be initiated by action of the General Assembly, by request of an agency, or by request of the Governor or Governor's Office of Management and Budget. In all cases, statutory authority for the transfer must exist before the Comptroller can process the transfer. To request a transfer be made, a "Fund Transfer Notification" (Exhibit 09.20.30-C) must be completed.

**INSTRUCTIONS FOR COMPLETING THE
"FUND TRANSFER NOTIFICATION"**

PURPOSE

The purpose of this procedure is to provide instructions to request the transfer of monies from one fund to another in the Statewide Accounting Management System or to suspend the transfer of monies from one fund to another.

PREPARATION OF FORM

Two copies of the "Fund Transfer Notification" form (C-55) should be prepared. The original copy of the form should be sent directly to the Comptroller's Office, and the duplicate retained by the agency.

Exhibit 09.20.30-A illustrates a blank form with the instruction reference numbers on it. Exhibit 09.20.30-B illustrates a completed form. The instructions for completing this form are:

General Information

- (1) Enter agency name.
- (2) Enter date.
- (3) Enter agency address.
- (4) Enter the name and phone number of the individual to receive correspondence and to contact for questions.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS
SUB-SECTION INPUT PROCEDURES
PROCEDURE TRANSFER OF FUNDS

PROCEDURE - PAGE NO.
09.20.30 2 of 3

EFFECTIVE DATE
January 1, 2009

REVISION NUMBER
09-002

Specific Fund Transfer Information

- (5) Indicate whether agency is initiating a fund transfer or suspending a fund transfer.
- (6) Enter number of fund from which transfer will be made.
- (7) Enter name of fund from which transfer will be made.
- (8) Enter number of fund to which transfer will be made.
- (9) Enter name of fund to which transfer will be made.
- (10) Enter dollar amount of transfer.
- (11) Enter the Comptroller assigned 'Transfer From' identifier associated with the Statutory authority as presented in Exhibit 09.20.30-D. Fund Transfer Notification forms that do not cite the identifier may be returned to the agency.
- (12) Indicate requested effective date of transfer.
- (13) Cite the statutory authority for the transfer.
- (14) Provide any additional information deemed necessary such as the reason for the transfer, reason for suspending the transfer, etc. (optional)

Agency Authorization

- (15) Signature and title of the official authorizing the transfer. **(Original signature required.)**

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	09.20.30 3 of 3
PROCEDURE	TRANSFER OF FUNDS	EFFECTIVE DATE July 1, 2008
		REVISION NUMBER 09-001

NOTIFICATION OF FUND TRANSFERS

After the "Fund Transfer Notification" form has been received by the Comptroller's Office, it will be reviewed and processed. A copy will then be returned to the originating agency noting the action taken. "Fund Transfer Notifications" submitted incorrectly may be returned to the agency.

ERROR RESOLUTION

When a processing error has occurred, please contact the Comptroller's Office for instructions.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FUND TRANSFER NOTIFICATION

Agency	7	9	9	IOC Use Only	T	R	I	N
Doc No.								
Date								
Oper Code								

Agency Department XYZ Date July 1, 2008
 Address 104 32nd Street, Springfield IL 62703
 Contact Jane Doe Phone 782-9100

Transfer Information

- Initiate Fund Transfer
 Suspend Fund Transfer

Fund No.	Fund Name
Transfer From <u>0 1 2 3</u>	<u>General Business Fund</u>
Transfer To <u>0 0 0 1</u>	<u>General Business Fund</u>

Amount of Transfer \$ 50,000.00 **Comptroller's Use Only**
 Transfer From Identifier: 360EXCESS
 Requested Date of Transfer 07/05/08
 Statutory Authority 30 ILCS 163/5.421

Additional Information:

John Jones Director
 Authorized Official Title

Comptroller's Use Only

- Processed Returned, See Attached Letter

 Signature Title Date Telephone No.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FUND TRANSFER NOTIFICATION

Agency	7	9	9	IOC Use Only	T	R	I	N
Doc No.								
Date								
Oper Code								

Agency _____ Date _____
 Address _____
 Contact _____ Phone _____

Transfer Information

- Initiate Fund Transfer
- Suspend Fund Transfer

Fund No. _____ Fund Name _____
 Transfer From _____
 Transfer To _____

Amount of Transfer \$ _____ **Comptroller's Use Only**
 Transfer From Identifier: _____
 Requested Date of Transfer _____
 Statutory Authority _____

Additional Information:

 Authorized Official Title

Comptroller's Use Only

- Processed
- Returned, See Attached Letter

 Signature Title Date Telephone No.

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
360EAFTRN	0001	General Revenue Fund	0007	Education Assistance Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0015	Breast & Cervical Cancer Research Fund	Revenue
360LIVELN	0001	General Revenue Fund	0026	Live And Learn Fund	Comptroller
360VREHAB	0001	General Revenue Fund	0036	IL Veterans Rehabilitation fund	Comptroller
360PARAMU	0001	General Revenue Fund	0045	Agricultural Premium Fund	Comptroller
360STATUT	0001	General Revenue Fund	0053	MEAOB Fund	Comptroller
360PARAMU	0001	General Revenue Fund	0053	MEAOB Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0060	Alzheimer's Disease Research Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0061	Lou Gehrig's Disease (ALS) Research Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0100	Assistance To The Homeless Fund	Revenue
370DEBTSR	0001	General Revenue Fund	0101	General Obligation B R & I Fund	Treasurer
492TAXCHK	0001	General Revenue Fund	0102	Illinois Veterans' Homes Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0113	Community Health Center Care Fund	Revenue
409YOUTH	0001	General Revenue Fund	0128	Youth Alcohol/Substance Abuse Fund	Liquor Control Commission
492TAXCHK	0001	General Revenue Fund	0135	Heartsaver AED Fund	Revenue
360UIHOSP	0001	General Revenue Fund	0136	U of I Hospital Services Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0165	Korean War Veterans National Museum & Library	Revenue
492TAXCHK	0001	General Revenue Fund	0197	Epilepsy Treatment & Education Grants-in-Aid Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0198	Diabetes Research Checkoff Fund	Revenue
360TEAINS	0001	General Revenue Fund	0203	Teachers Health Insurance Security Fund	Comptroller
310CMIA90	0001	General Revenue Fund	0212	Federal Financing Cost Reimbursement Fund	GOMB
444QTRANS	0001	General Revenue Fund	0223	Mental Health Accounts Receivable Fund	Human Services
492TAXCHK	0001	General Revenue Fund	0228	Autism Research Checkoff Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0233	Intercity Passenger Rail Fund	Revenue
360ILVTAS	0001	General Revenue Fund	0236	Veterans Assistance Fund	Comptroller
360PARAMU	0001	General Revenue Fund	0245	Fair And Exposition Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0250	Blindness Prevention Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0264	Illinois Brain Tumor Research Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0268	Sarcoidosis Research Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0275	Vince Demuzio Memorial Colon Cancer Fund	Revenue
370BANKSV	0001	General Revenue Fund	0373	State Treasurer's Bank Services Trust Fund	Treasurer
360SCHOOL	0001	General Revenue Fund	0412	Common School Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0456	Lung Cancer Research Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0469	Autoimmune Disease Research Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0512	After-School Rescue Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0513	Illinois State Crime Stoppers Association Fund	Revenue
370LOGGOV	0001	General Revenue Fund	0515	Local Government Distributive Fund	Treasurer
492TAXCHK	0001	General Revenue Fund	0531	American Diabetes Association Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0532	Mental Health Research Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0533	Children's Cancer Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0550	Supplemental Low-Income Energy Assistance Fund	Revenue

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
360COMTAX	0001	General Revenue Fund	0568	School Infrastructure Fund	Comptroller
360SCHINF	0001	General Revenue Fund	0568	School Infrastructure Fund	Comptroller
360DEFC10	0001	General Revenue Fund	0578	MPEA Reserve Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0604	Multiple Sclerosis Assistance Fund	Revenue
360CO2000	0001	General Revenue Fund	0608	Conservation 2000 Fund	Comptroller
370CAPLIT	0001	General Revenue Fund	0614	Capital Litigation Trust Fund	Treasurer
492TAXCHK	0001	General Revenue Fund	0626	Prostate Cancer Research Fund	Revenue
492TRANS	0001	General Revenue Fund	0627	Public Transportation Fund	Revenue
360DEBTSR	0001	General Revenue Fund	0627	Public Transportation Fund	Comptroller
492PTRANS	0001	General Revenue Fund	0648	Downstate Public Transportation Fund	Revenue
360MUNIEC	0001	General Revenue Fund	0650	Municipal Economic Development Fund	Treasurer
563WKCOMP	0001	General Revenue Fund	0685	Rate Adjustment Fund	IL Workers' Comp Commission
360REPAY	0001	General Revenue Fund	0686	Budget Stabilization Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0691	Leukemia Treatment and Education Fund	Revenue
360PARAMU	0001	General Revenue Fund	0708	Illinois Standardbred Breeders Fund	Comptroller
360PARAMU	0001	General Revenue Fund	0709	Illinois Thoroughbred Breeders Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0713	Asthma & Lung Research Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0725	Illinois Military Family Relief Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0727	National World War II Memorial Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0734	World War II Veteran's Memorial Fund	Revenue
370CORPRE	0001	General Revenue Fund	0761	Corporate Headquarters Relocation Assistance Fund	Treasurer
360TOURIS	0001	General Revenue Fund	0763	Tourism Promotion Fund	Comptroller
492TOURIS	0001	General Revenue Fund	0763	Tourism Promotion Fund	Revenue
360INTMOD	0001	General Revenue Fund	0780	Intermodal Facilities Promotion Fund	Revenue
492PTRANS	0001	General Revenue Fund	0794	Metro East Public Transportation Fund	Revenue
360INCGRT	0001	General Revenue Fund	0814	Metro Pier & Exposition Authority Incentive Trust	Comptroller
370TXDIST	0001	General Revenue Fund	0815	Inheritance Tax Collection Distribution Fund	Treasurer
492TAXCHK	0001	General Revenue Fund	0865	Domestic Violence Shelter & Service Fund	Revenue
482VIOLEN	0001	General Revenue Fund	0865	Domestic Violence Shelter & Service Fund	Public Health
492TAXCHK	0001	General Revenue Fund	0909	Illinois Wildlife Preservation Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0910	Youth Drug Abuse Prevention Fund	Revenue
492TXDIST	0001	General Revenue Fund	0925	Coal Technology Development Assistance Fund	Revenue
360INTCCS	0001	General Revenue Fund	0933	Convention Center Support Fund	Comptroller
482BIRTHC	0001	General Revenue Fund	0934	Child Abuse Prevention Fund	Public Health
492TAXCHK	0001	General Revenue Fund	0934	Child Abuse Prevention Fund	Revenue
360PARAMU	0001	General Revenue Fund	0960	Build Illinois Fund	Comptroller
360SALEST	0005	Common School Special Account Fund	0412	Common School Fund	Comptroller
370DEBTSR	0011	Road Fund	0101	General Obligation B R & I Fund	Treasurer
310CMIA90	0011	Road Fund	0212	Federal Financing Cost Reimbursement Fund	GOMB
360RCONST	0011	Road Fund	0902	State Construction Account Fund	Governor
360MFTDIS	0012	Motor Fuel Tax Fund	0963	Vehicle Inspection Fund	Comptroller

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
494MFTDIS	0012	Motor Fuel Tax Fund	0011	Road Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0019	Grade Crossing Protection Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0039	State Boating Act Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0413	Counties Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0414	Municipalities Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0415	Road District Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0902	State Construction Account Fund	Transportation
494TRNREG	0019	Grade Crossing Protection Fund	0018	Transportation Regulatory Fund	Transportation
360EXCESS	0021	Financial Institutions Fund	0001	General Revenue Fund	Comptroller
440INDCST	0021	Financial Institutions Fund	0218	Professions Indirect Cost Fund	DFPR
440INDCST	0022	General Professions Dedicated Fund	0218	Professions Indirect Cost Fund	DFPR
360DEBTSR	0041	Wildlife and Fish Fund	0101	General Obligation B R & I Fund	Comptroller
360EXCESS	0045	Agricultural Premium Fund	0001	General Revenue Fund	Comptroller
360DEBTSR	0047	Fire Prevention Fund	0101	General Obligation B R & I Fund	Comptroller
592AMBREV	0047	Fire Prevention Fund	0334	Ambulance Revolving Loan Fund	State Fire Marshall
592FSSMEQ	0047	Fire Prevention Fund	0518	Fire Service and Small Equipment Fund	State Fire Marshall
592FRTRCK	0047	Fire Prevention Fund	0572	Fire Truck Revolving Loan Fund	State Fire Marshall
444QTRANS	0050	Mental Health Fund	0223	Mental Health Accounts Receivable Trust Fund	Human Services
427CMIA90	0052	Title III Social Security & Service Fund	0212	Federal Financing Cost Reimbursement Fund	GOMB
360EXCESS	0053	MEAOb Fund	0001	General Revenue Fund	Comptroller
370DEBTSR	0053	MEAOb Fund	0105	Illinois Civic Center B R & I Fund	Treasurer
360STATUT	0053	MEAOb Fund	0962	Park and Conservation Fund	Comptroller
440INDCST	0057	Illinois State Pharmacy Disciplinary Fund	0218	Professions Indirect Cost Fund	DFPR
422INVINC	0069	Natural Heritage Endowment Trust Fund	0375	Natural Heritage Fund	Natural Resources
360DEBTSR	0072	Underground Storage Tank Fund	0101	General Obligation B R & I Fund	Comptroller
360UNDSTO	0072	Underground Storage Tank Fund	0001	General Revenue Fund	Comptroller
492MEDCAN	0075	Compassionate Use of Medical Cannabis	0912	Cannabis Regulation Fund	Revenue
360QTRANS	0078	Solid Waste Management Fund	0828	Hazardous Waste Fund	Comptroller
360SLDWST	0078	Solid Waste Management Fund	0001	General Revenue Fund	Comptroller
492REIMBR	0084	County Water Commission Tax Fund	0001	General Revenue Fund	Revenue
440INDCST	0093	Illinois State Medical Disciplinary Fund	0218	Professions Indirect Cost Fund	DFPR
492REIMBR	0097	Home Rule Municipal Soft Drink ROT Fund	0384	Tax Compliance and Administration Fund	Revenue
370REBATE	0101	General Obligation B R & I Fund	0107	General Obligation Bond Rebate Fund	Treasurer
370ESTXRF	0121	Estate Tax Refund Fund	0001	General Revenue Fund	Treasurer
563WKCOMP	0124	Workers Compensation Benefit Trust Fund	0685	Rate Adjustment Fund	IL Workers' Comp Commission
492CHIADM	0125	Municipal Wireless Service Emergency Fund	0384	Tax Compliance and Administration Fund	Revenue
565WAGERT	0129	State Gaming Fund	0007	Education Assistance Fund	IL Gaming Board
360ENDBAL	0136	U of I Hospital Services Fund	0001	General Revenue Fund	Comptroller
478 EXCESS	0136	U of I Hospital Services Fund	0001	General Revenue Fund	Healthcare and Family Services
492HRMUTX	0138	Home Rule Municipal ROT Fund	0384	Tax Compliance and Administration Fund	Revenue
360REALLO	0143	School Construction Fund	0653	Coal Development Fund	GOMB

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
440INDCST	0151	Registered CPA's Admin. & Disciplinary Fund	0218	Professions Indirect Cost Fund	DFPR
350EXCESS	0167	Registered Limited Liability Partnership Fund	0001	General Revenue Fund	Secretary of State
492SALEST	0186	State and Local Sales Tax Reform Fund	0187	RTA Occupation and Use Tax Replacement Fund	Revenue
492SALEST	0186	State and Local Sales Tax Reform Fund	0515	Local Government Distributive Fund	Revenue
492SALEST	0186	State and Local Sales Tax Reform Fund	0648	Downstate Public Transportation Fund	Revenue
360SRWDRF	0186	State and Local Sales Tax Reform Fund	0949	Sound-Reducing Windows and Doors Replacement Fund	Comptroller
492SALEST	0186	State and Local Sales Tax Reform Fund	0960	Build Illinois Fund	Revenue
492SALEST	0188	County and Mass Transit District Fund	0812	RTA Sales Tax Trust Fund	Revenue
360MEDDIS	0189	Local Government Tax Fund	0093	Illinois State Medical Disciplinary Fund	Comptroller
370ILSPFC	0225	Illinois Sports Facilities Fund	0001	General Revenue Fund	Treasurer
440INDCST	0241	IOMA Consumer Protection Fund	0218	Professions Indirect Cost Fund	DFPR
691QTRANS	0242	ISAC Accounts Receivable Fund	0001	General Revenue Fund	ISAC
360EXCESS	0245	Fair and Exposition Fund	0045	Agricultural Premium Fund	Comptroller
452UNCLMD	0251	Department of Labor Special State Trust Fund	0001	General Revenue Fund	Labor
440INDCST	0258	Nursing Dedicated and Professional Fund	0218	Professions Indirect Cost Fund	DFPR
440INDCST	0259	Optometric Licensing and Disciplinary Comm	0218	Professions Indirect Cost Fund	DFPR
422INTERS	0260	Fish and Wildlife Endowment Fund	0041	Wildlife and Fish Fund	Natural Resources
370ENDBAL	0276	Drunk & Drugged Driving Prevention Fund	0001	General Revenue Fund	Treasurer
492EXCESS	0278	Income Tax Refund Fund	0001	General Revenue Fund	Revenue
492REFUND	0278	Income Tax Refund Fund	0802	Personal Property Tax Replacement Fund	Revenue
370HSPBSC	0284	Hospital Basic Services Preservation Fund	0001	General Revenue Fund	Treasurer
492REIMBR	0294	Used Tire Management Fund	0001	General Revenue Fund	Revenue
370UNPRTR	0300	Demutualization Trust Fund	0482	Unclaimed Property Trust Fund	Treasurer
416EXCESS	0315	Efficiency Initiatives Revolving Fund	0001	General Revenue Fund	CMS
370EXCTRF	0331	Treasurer's Rental Fee Fund	0054	State Pensions Fund	Treasurer
492REIMBR	0337	Metropolitan Pier & Expo Auth Trust Fund	0384	Tax Compliance And Administration Fund	Revenue
360AUDOVR	0342	Audit Expense Fund	xxxx	Any Fund	Auditor General
420INDCST	0343	Federal National Community Services Fund	0883	Intra-Agency Services Fund	DCEO
478GENREV	0346	Hospital Provider Fund	0001	General Revenue Fund	Healthcare and Family Services
478LTCPRO	0346	Hospital Provider Fund	0345	Long Term Care Provider Fund	Healthcare and Family Services
478HHSMTF	0346	Hospital Provider Fund	0365	Health and Human Services Medicaid Trust Fund	Healthcare and Family Services
350ENDBAL	0363	Division of Corporations Special Operations	0001	General Revenue Fund	Secretary of State
492REIMBR	0364	IL Telecom Access Corporation	0059	Public Utility	Revenue
492REIMBR	0364	IL Telecom Access Corporation	0384	Tax Compliance and Administration Fund	Revenue
370MCCORM	0377	McCormick Place Expansion Project Fund	0001	General Revenue Fund	Treasurer
350EXCESS	0380	Corporate Franchise Tax Refund Fund	0001	General Revenue Fund	Secretary of State
360TXCMAD	0384	Tax Compliance & Administrative Fund	0001	General Revenue Fund	Comptroller
440INDCST	0386	Appraisal Administration Fund	0218	Professions Indirect Cost Fund	DFPR
442ILHABT	0390	Illinois Habitat Endowment Trust Fund	0391	Illinois Habitat Fund	Natural Resources
422MINBAL	0391	Illinois Habitat Fund	0293	State Furbearer Fund	Natural Resources

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
422MINBAL	0391	Illinois Habitat Fund	0353	State Pheasant Fund	Natural Resources
422INCOME	0391	Illinois Habitat Fund	0390	Illinois Habitat Endowment Trust Fund	Natural Resources
370PROTST	0401	Protest Fund	xxxx	Any Fund	Treasurer
420INDCST	0404	Urban Planning Assistance Fund	0883	Intra-Agency Services Fund	DCEO
444GOVGRT	0408	DHS Special Purpose Trust Fund	0947	Governor's Grant Fund	Human Services
478CMIA90	0421	Public Aid Recoveries Trust Fund	0212	Federal Financing Cost Reimbursement Fund	Healthcare and Family Services
478EXCESS	0421	Public Aid Recoveries Trust Fund	0001	General Revenue Fund	Healthcare and Family Services
478DRUGRE	0421	Public Aid Recoveries Trust Fund	0728	Drug Rebate Fund	Healthcare and Family Services
563WKCOMP	0431	Second Injury Fund	0685	Rate Adjustment Fund	IL Workers' Comp Commission
370EXCESS	0436	Safety Responsibility Fund	0001	General Revenue Fund	Treasurer
492REIMBR	0452	Illinois Tourism Tax Fund	0001	General Revenue Fund	Revenue
370UNCLPR	0482	Unclaimed Property Trust Fund	0054	State Pensions Fund	Treasurer
350EXCESS	0483	Secretary of State Special Services Fund	0304	Statistical Services Revolving Fund	Secretary of State
360EXCESS	0485	Warrants Escheated Fund	0001	General Revenue Fund	Comptroller
360SXOFND	0527	Sex Offender Management Board Fund	0022	General Professions Dedicated Fund	Comptroller
310INSFIN	0534	IL Workers' Comp Commission Operations Fund	0997	Insurance Financial Regulation Fund	Governor
440INDCST	0546	Public Pension Regulation Fund	0218	Professions Indirect Cost Fund	DFPR
360REALLO	0551	Anti-Pollution Fund	0141	Capital Development Fund	Comptroller
586DHSSPT	0560	Federal Agency Services	0408	DHS Special Purposes Trust Fund	State Board of Education
586GVGRNT	0560	SBE Federal Agency Services	0947	Governor's Grant Fund	State Board of Education
586GVGRNT	0561	SBE Federal Department of Education	0947	Governor's Grant Fund	State Board of Education
440INDCST	0562	Pawnbroker Regulation Fund	0218	Professions Indirect Cost Fund	DFPR
370DEBTSR	0568	School Infrastructure Fund	0101	General Obligation B R & I Fund	Treasurer
586CAREER	0561	S.B.E. Federal Department of Education Fund	0772	Career and Technical Education Fund	State Board of Education
360PROSPT	0587	Professional Sports Team Education Fund	0412	Common School Fund	Comptroller
492NCHADM	0612	Wireless Service Emergency Fund	0384	Tax Compliance And Administration Fund	Revenue
524WRLSSV	0613	Wireless Carrier Reimbursement Fund	0612	Wireless Services Emergency Fund	Commerce Commission
511EXCESS	0617	Contributory Trust Fund	0001	General Revenue Fund	CDB
511DEBTSR	0617	Contributory Trust Fund	0101	General Obligation B R & I Fund	CDB
360CDBCNT	0617	Contributory Trust Fund	0314	Facility Management Revolving Fund	Comptroller
370STBINC	0625	Matured Bond and Coupon Fund	0482	Unclaimed Property Trust Fund	Treasurer
579HORSRA	0632	Horse Racing Fund	0001	General Revenue Fund	Revenue
420INDCST	0636	Commerce & Community Affairs Assistance Fund	0883	Intra-Agency Services Fund	DCEO
370MINBAL	0641	Auction Regulation Administration Fund	0643	Auction Recovery Fund	Treasurer
370REPYMT	0641	Auction Regulation Administration Fund	0850	Real Estate License Administration Fund	Treasurer
360REALLO	0653	Coal Development Fund	0141	Capital Development Fund	Comptroller
691STULON	0663	Federal Student Loan Fund	0664	Student Loan Operations Fund	ISAC
691EXCESS	0664	Student Loan Operations Fund	0001	General Revenue Fund	ISAC
360SLDWST	0675	Electronics Recycling Fund	0078	Solid Waste Management Fund	Comptroller
563WKCOMP	0685	Rate Adjustment Fund	0124	Worker's Compensation Benefit Fund	IL Workers' Comp Commission
563WKCOMP	0685	Rate Adjustment Fund	0431	Second Injury Fund	IL Workers' Comp Commission

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
563WKCOMP	0685	Rate Adjustment Fund	0001	General Revenue Fund	IL Workers' Comp Commission
360DEFICI	0686	Budget Stabilization Fund	0001	General Revenue Fund	Comptroller
360CAPPRO	0694	Capital Projects Fund	0001	General Revenue Fund	Comptroller
360RPYBND	0694	Capital Projects Fund	0011	Road Fund	Comptroller
360BIBRIF	0694	Capital Projects Fund	0970	Build Illinois Bond Retirement and Interest Fund	Comptroller
360DUIPEF	0697	Roadside Memorial Fund	0956	DUI Prevention and Education Fund	Comptroller
340EXCESS	0703	State Whistleblower Reward & Protection Fund	0001	General Revenue Fund	Attorney General/Treasurer
458INTERS	0711	State Lottery Fund	0412	Common School Fund	Revenue
492LOTPRD	0711	State Lottery Fund	0412	Common School Fund	Revenue
420INDCST	0726	Federal Industrial Services Fund	0883	Intra-Agency Services Fund	DCEO
360EICREF	0733	Tobacco Settlement Recovery Fund	0278	Income Tax Refund Fund	Comptroller
420INDCST	0737	Energy Administration Fund	0883	Intra-Agency Services Fund	DCEO
492PTRANS	0741	RTA Public Transportation Tax Fund	0001	General Revenue Fund	Revenue
360HOMISP	0746	Home Inspector Administration Fund	0850	Real Estate License Administration Fund	Treasurer
440INDCST	0746	Home Inspector Administration Fund	0218	Professions Indirect Cost Fund	DFPR
440INDCST	0750	Real Estate Audit Fund	0218	Professions Indirect Cost Fund	DFPR
370ACCELC	0771	Digital Divide Elimination Infrastructure Fund	0106	Accessible Electronic Information Services Fund	Treasurer
440INDCST	0792	Cemetery Oversight Licensing and Disciplinary Fund	0218	Professions Indirect Cost Fund	DFPR
492MTRANS	0802	Personal Property Tax Replacement Fund	0001	General Revenue Fund	Revenue
492REFUND	0802	Personal Property Tax Replacement Fund	0278	Income Tax Refund Fund	Revenue
360ENGYEF	0820	DCEO Energy Projects Fund	0531	Energy Efficiency Portfolio Standards Fund	Comptroller
310EXCESS	0821	Dram Shop Fund	0001	General Revenue Fund	Governor
444YOUTH	0821	Dram Shop Fund	0128	Youth Alcoholism & Substance Abuse Prevention	Human Services
440INDCST	0823	Dental Disciplinary Fund	0218	Professions Indirect Cost Fund	DFPR
440INDCST	0849	Real Estate Research and Education Fund	0218	Professions Indirect Cost Fund	DFPR
360HOMISP	0850	Real Estate License Adm Fund	0746	Home Inspector Administration Fund	Comptroller
370BALDEF	0850	Real Estate License Adm Fund	0750	Real Estate Audit Fund	Treasurer
370ANNUAL	0850	Real Estate License Adm Fund	0849	Real Estate Research & Education Fund	Treasurer
440INDCST	0850	Real Estate License Adm Fund	0218	Professions Indirect Cost Fund	DFPR
420INDCST	0851	Federal Moderate Rehabilitation Housing Fund	0883	Intra-Agency Services Fund	DCEO
420INDCST	0859	Federal Energy Fund	0883	Intra-Agency Services Fund	DCEO
492REIMBR	0868	Municipal Auto Rental Occupation Tax Fund	0001	General Revenue Fund	Revenue
492REIMBR	0869	County Auto Rental Occupation Tax Fund	0001	General Revenue Fund	Revenue
420INDCST	0870	Low Income Home Energy Assist Block Grant	0883	Intra-Agency Services Fund	DCEO
420INDCST	0871	Community Services Block Grant Fund	0883	Intra-Agency Services Fund	DCEO
420INDCST	0875	Community Dev Small Cities Block Grant	0883	Intra-Agency Services Fund	DCEO
310EXCESS	0879	Traffic And Criminal Conviction Surcharge Fund	0001	General Revenue Fund	Governor
420INDCST	0883	Intra-agency Services Fund	0636	Commerce & Community Affairs Assistance Fund	DCEO
440INDCST	0888	Design Professional Admin & Investigation Fund	0218	Professions Indirect Cost Fund	DFPR
420INDCST	0900	Illinois Petroleum Violation Fund	0883	Intra-Agency Services Fund	DCEO
360RCONST	0902	State Construction Account Fund	0011	Road Fund	Governor

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
416EXCESS	0903	State Surplus Property Revolving Fund	0001	General Revenue Fund	CMS
416RCYCLE	0903	State Surplus Property Revolving Fund	0308	Paper and Printing Revolving Fund	CMS
416EXCESS	0903	State Surplus Property Revolving Fund	0308	Paper and Printing Revolving Fund	CMS
492CANREG	0912	Cannabis Regulation Fund	0001	General Revenue Fund	Revenue
492CANREG	0912	Cannabis Regulation Fund	0335	Criminal Justice Information Projects Fund	Revenue
492CANREG	0912	Cannabis Regulation Fund	0368	Drug Treatment Fund	Revenue
492CANREG	0912	Cannabis Regulation Fund	0509	Department of Human Services Community Services Fund	Revenue
492CANREG	0912	Cannabis Regulation Fund	0515	Local Government Distributive Fund	Revenue
492CANREG	0912	Cannabis Regulation Fund	0686	Budget Stabilization Fund	Revenue
492CANREG	0912	Cannabis Regulation Fund	0908	Cannabis Expungement Fund	Revenue
420INDCST	0913	Federal Workforce Training Fund	0883	Intra-Agency Services Fund	DCEO
492REIMBR	0916	County Replacement Vehicle Tax Fund	0001	General Revenue Fund	Revenue
492REIMBR	0917	Municipal Replacement Vehicle Tax Fund	0001	General Revenue Fund	Revenue
444EXCESS	0921	DHS Recoveries Trust Fund	0001	General Revenue Fund	Human Services
444CMIA90	0921	DHS Recoveries Trust Fund	0212	Federal Financing Cost Reimbursement Fund	Human Services
440INDCST	0922	Insurance Producer Administration Fund	0218	Professions Indirect Cost Fund	DFPR
444FGRANT	0935	Block Grant Trust Fund	0001	General Revenue Fund	Human Services
444FGRANT	0935	Block Grant Trust Fund	0408	Special Purposes Trust Fund	Human Services
444FGRANT	0935	Block Grant Trust Fund	0762	Local Initiative Fund	Human Services
360AUDEXP	0951	Narcotics Profit Forfeiture Fund	0342	Audit Expense Fund	States Atty's Appellate Prosecutor
440INDCST	0954	IL State Podiatric Disciplinary Fund	0218	Professions Indirect Cost Fund	DFPR
478EXCESS	0957	Child Support Enforcement Trust Fund	0001	General Revenue Fund	Healthcare and Family Services
478CHILDS	0957	Child Support Enforcement Trust Fund	0757	Child Support Administrative Fund	Healthcare and Family Services
360BLDILL	0960	Build Illinois Fund	0001	General Revenue Fund	Comptroller
360BLDILL	0960	Build Illinois Fund	0961	Metropolitan Fair & Exposition Impr Bond Fund	Comptroller
360BLDILL	0960	Build Illinois Fund	0962	Park and Conservation Fund	Comptroller
360BLDILL	0960	Build Illinois Fund	0969	Local Tourism Fund	Comptroller
360DEBTSR	0962	Park and Conservation Fund	0101	General Obligation B R & I Fund	Comptroller
422DISCRE	0962	Park and Conservation Fund	0390	Illinois Habitat Endowment Trust Fund	Natural Resources
360VCLINS	0963	Vehicle Inspection Fund	0012	Motor Fuel Tax Fund	Comptroller
360EXCESS	0975	Large Business Attraction Fund	0001	General Revenue Fund	Comptroller
458UNCLMD	0978	Deferred Lottery Prize Winners Trust Fund	0711	State Lottery Fund	Revenue
360REVENU	0982	Illinois Beach Marina Fund	0001	General Revenue Fund	Comptroller
440INDCST	0997	Insurance Financial Regulation Fund	0218	Professions Indirect Cost Fund	DFPR
360AUDEXP	xxxx	Any Fund	0342	Audit Expense Fund	Comptroller
360FSWEEP	xxxx	Any Fund	0001	General Revenue Fund	Comptroller
360FSWEEP	xxxx	Any Fund	0686	Budget Stabilization Fund	Comptroller
360FSWEEP	xxxx	Any Fund	0793	Healthcare Provider Relief Fund	Comptroller
360FSWEEP	xxxx	Any Fund	0907	Health Insurance Reserve Fund	Comptroller

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
360IFBRRW	xxxx	Any Fund	0001	General Revenue Fund	Comptroller
360IFBRRW	xxxx	Any Fund	0005	General Revenue Common School Special Account	Comptroller
360IFBRRW	xxxx	Any Fund	0007	Education Assistance Fund	Comptroller
360IFBRRW	xxxx	Any Fund	0412	Common School Fund	Comptroller
360IFBRRW	xxxx	Any Fund	0640	Fund for the Advancement of Education	Comptroller
370STOINV	xxxx	Multiple Funds	xxxx	Multiple Funds	Treasurer
416PROSVC	xxxx	Any Fund	0317	Professional Services Revolving Fund	Agency
416WKCOMP	xxxx	Any Fund	0332	Workers' Compensation Revolving Fund	Agency
507FNDRAL	xxxx	Any Fund	0001	General Revenue Fund	GOMB
507GBRRAL	xxxx	Any Fund	0101	General Obligation Bond Retirement Interest	GOMB

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OFFICE OF COMPTROLLER**

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		July 1, 2020
PROCEDURE	TRUST FUND SUB-ACCOUNTING	REVISION NUMBER
		21-001

TRUST FUNDS

As explained in the Statement of General Policy, the Comptroller will advise agencies receiving money earmarked for a Federal or State Trust Fund, to either establish a new trust fund or establish a separate revenue and expenditure account(s) within the existing Federal or State Trust Fund.

Receipt accounts (revenue source codes) for new projects or purposes need only be established when an existing receipt account (revenue source) is not applicable. That is, a separate receipt account is to be established for each specific revenue source, such as the federal Department of Agriculture, Ford Foundation or the Joe Scomoli Trust. The Comptroller will assist the agencies in determining revenue accounts that may be needed for the reporting of specific programs or grants.

INSTRUCTIONS FOR COMPLETING THE
"CHART OF ACCOUNTS MAINTENANCE AND INQUIRY" FORM

PURPOSE

The purpose of this procedure is to provide instructions to request the establishment or deletion of a receipt (revenue source) or expenditure account (budget line) in the state-wide accounting system. Prior to preparing this form, the policy statements (Procedure 09.10.40) should be referenced to determine the Comptroller's general policies with regard to Trust Fund sub-accounts.

PREPARATION OF FORM

Two copies of the "Chart of Accounts Maintenance and Inquiry" form should be prepared to request the establishment or deletion of a receipt (revenue source) or an expenditure account (budget line). One copy of the form should be sent to the Comptroller's Office, State Accounting Department, and the other retained by the agency.

If an agency is requesting the addition or deletion of two or more receipt accounts (revenue sources) or expenditure accounts (budget lines), a separate request form should be submitted for each account addition or deletion requested. However, one request applicable to receipts and one request applicable to expenditures may be on the same form. The "Chart of Accounts Maintenance and Inquiry" form is limited to one request per form for similar items (receipts or expenditures).

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Only those portions of the "Chart of Accounts Maintenance and Inquiry" form used to add or delete a receipt (revenue source) or an expenditure account (budget line) are explained in this section. Other portions of the form are explained in the appropriate section of the manual.

Exhibit 09.20.40-A illustrates a blank form with the instruction reference numbers on it. Exhibit 09.20.40-B illustrates a completed form requesting the addition of a receipt account (revenue source). Exhibit 09.20.40-C shows a properly completed form to delete a receipt account (revenue source). The instructions for completing the form are:

General Information

- (1) Enter agency name.
- (2) Enter date of inquiry.
- (3) Enter agency address.
- (4) Enter name to whose attention approved C-45 should be returned.

Receipt Account

- (5) Mark box if receipt account (revenue source) is to be added. Indicate estimated annual receipts.
- (6) Mark box if receipt account (revenue source) is to be deleted. Indicate account code.
- (7) Estimated annual receipts if receipt account (revenue source) is to be added.
- (8) Enter number and name of fund into which the receipts will be deposited.
- (9) Indicate the source of receipts.

Expenditure Authority Account

- (10) Check box if expenditure account (budget line) is to be added.

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- (11) Check box if expenditure account (budget line) is to be deleted. Indicate SAMS account number.
- (12) Specify and explain if expenditures are subject to control based on some other indicator.
- (13) Enter number and name of fund from which expenditures will be made.
- (14) Indicate recommendation for SAMS expenditure authority code, including agency, organization code and other codes needed for agency reporting such as sequence number.
- (15) Description and/or statutory authority for basis of request.

Agency Authorization

- (16) Signature of agency official.
- (17) Title of agency official.
- (18) Date of signing.
- (19) Type or print name in field 16.
- (20) Official's telephone number.

NOTIFICATION OF ADDITION OR DELETION OF RECEIPT OR EXPENDITURE ACCOUNT

After the "Chart of Accounts Maintenance and Inquiry" form has been received by the Comptroller's Office, it will be reviewed and the agency notified of the action taken. If the request has been approved, the "Chart of Accounts Maintenance and Inquiry" form will be returned to the requesting agency with notification of approval.

If the request has been denied, the form will be returned with a letter indicating the reason for denying the request. Questions relating to the denial of a request should be addressed to the Funds Management Department.



Chart of Accounts Maintenance and Inquiry

Agency _____ Date _____
 Address _____
 Attention _____

I. Receipt Account Add Delete Estimated Annual Receipts _____
 Account Code _____ Receipts to be deposited into Fund No. _____
 Fund Name _____
 Sources of Receipts _____

II. Expenditure Authority Account Organizational Unit
 Add Delete Add Delete
 Account _____ Account _____
 Expenditures subject to Control based on:
 a) Receipts Yes No If yes, give Receipt Account Number _____
 b) Allotments Yes No
 c) Other (please specify) _____
 Expenditures to be made from Fund No. _____ Fund Name _____
 Suggested Expenditure Authority Account Code _____

III. Detail Expenditure Object Add Delete Inquiry
 Account to be deleted or inquired about (if known) _____

IV. Description of any Addition, Deletion or Inquiry from Section I, II, or III.

Signature: _____ Title _____ Date _____
 _____ Telephone _____
 Please type or print name

Comptroller Use Only

V. Type of Account	Account Number	Remarks
1. Receipt Account		
Added <input type="checkbox"/> Deleted <input type="checkbox"/>	_____	
2. Expenditure Authority		
Added <input type="checkbox"/> Deleted <input type="checkbox"/>	_____	
3. Organizational Unit		
Added <input type="checkbox"/> Deleted <input type="checkbox"/>	_____	
4. Detail Expenditure Object		
Added <input type="checkbox"/> Deleted <input type="checkbox"/> Inquiry <input type="checkbox"/>	_____	

Approved By _____ Date _____

Changed By _____ Date _____



Chart of Accounts Maintenance and Inquiry

Agency Illinois Office of the Comptroller Date 6/15/2004
 Address 201 State House, Springfield, IL 62704
 Attention I. M. Money

I. Receipt Account Add Delete Estimated Annual Receipts \$45,000.00
 Account Code _____ Receipts to be deposited into Fund No. 0001
 Fund Name General Revenue
 Sources of Receipts Owners of bicycles

II. Expenditure Authority Account Organizational Unit
 Add Delete Add Delete
 Account _____ Account _____
 Expenditures subject to Control based on:
 a) Receipts Yes No If yes, give Receipt Account Number _____
 b) Allotments Yes No
 c) Other (please specify) _____
 Expenditures to be made from Fund No. _____ Fund Name _____
 Suggested Expenditure Authority Account Code _____

III. Detail Expenditure Object Add Delete Inquiry
 Account to be deleted or inquired about (if known) _____

IV. Description of any Addition, Deletion or Inquiry from Section I, II, or III.

The 93rd General Assembly has passed and the Governor signed into law HBxxxx, which requires all bicycle owners to purchase license plates for their bicycles. There is no existing receipt account to classify this source of receipts.

Signature: (Signature of Agency Official) Title (Official Title) Date XX/XX/XX
(Printed or typed name) Telephone _____
 Please type or print name

Comptroller Use Only

V. Type of Account	Account Number	Remarks
1. Receipt Account		
Added <input type="checkbox"/> Deleted <input type="checkbox"/>	_____	
2. Expenditure Authority		
Added <input type="checkbox"/> Deleted <input type="checkbox"/>	_____	
3. Organizational Unit		
Added <input type="checkbox"/> Deleted <input type="checkbox"/>	_____	
4. Detail Expenditure Object		
Added <input type="checkbox"/> Deleted <input type="checkbox"/> Inquiry <input type="checkbox"/>	_____	

Approved By _____ Date _____

Changed By _____ Date _____



Chart of Accounts Maintenance and Inquiry

Agency Illinois Office of the Comptroller Date 4/12/2005
 Address 201 State House, Springfield, IL 62704
 Attention I. M. Money

I. Receipt Account Add Delete Estimated Annual Receipts _____
 Account Code 360-950-012-001 Receipts to be deposited into Fund No. _____
 Fund Name _____
 Sources of Receipts _____

II. Expenditure Authority Account Organizational Unit
 Add Delete Add Delete
 Account _____ Account _____
 Expenditures subject to Control based on:
 a) Receipts Yes No If yes, give Receipt Account Number _____
 b) Allotments Yes No
 c) Other (please specify) _____
 Expenditures to be made from Fund No. _____ Fund Name _____
 Suggested Expenditure Authority Account Code _____

III. Detail Expenditure Object Add Delete Inquiry
 Account to be deleted or inquired about (if known) _____

IV. Description of any Addition, Deletion or Inquiry from Section I, II, or III.
 The 94th General Assembly has repealed Public Act 93-XXXX requiring bicycle owners to purchase license plates for their bicycles. This receipt account will no longer be used.

Signature: (Signature of Agency Official) Title (Official Title) Date XX/XX/XX
(Printed or typed name) Telephone (XXX)XXX-XXXX
 Please type or print name

Comptroller Use Only

V. Type of Account	Account Number	Remarks
1. Receipt Account		
Added <input type="checkbox"/> Deleted <input type="checkbox"/>	_____	
2. Expenditure Authority		
Added <input type="checkbox"/> Deleted <input type="checkbox"/>	_____	
3. Organizational Unit		
Added <input type="checkbox"/> Deleted <input type="checkbox"/>	_____	
4. Detail Expenditure Object		
Added <input type="checkbox"/> Deleted <input type="checkbox"/> Inquiry <input type="checkbox"/>	_____	

Approved By _____ Date _____
 Changed By _____ Date _____

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SECTION FUNDS

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SUB-SECTION CONTROL

EFFECTIVE DATE
July 1, 1997

PROCEDURE CASH REPORT

REVISION NUMBER
98-001

REPORT TITLE: Cash Report

PURPOSE: To reconcile an agency's cash records to the Comptroller's records.

SEQUENCE: Fund, Record-Type, Type-Indicator, Transaction-Date.

DISTRIBUTION: All agencies.

CONTENTS:

REFERENCE

CONTENTS

- | | |
|---|---|
| (1) Date | Report reflects all activity processed by the Comptroller's Office as of this date. |
| (2) Fund | Comptroller's official name and number of a fund. |
| (3) Fund Category | A grouping of funds for budgetary reporting purposes. |
| (4) Beginning Balance
Cash-Available | The available cash balance at the beginning of the accounting period. |
| (5) Current Period Receipts | Current month cash received and ordered by the Comptroller into the State Treasury. This includes new receipts and current year receipts adjustments. |
| (6) Current Period Refunds | Current month expenditure adjustments where an amount is refunded by a vendor to the State. |
| (7) Current Period Transfers-in | Current month increases in the available cash balance which are offset by corresponding decreases in the available cash balance of one or more other funds. |

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SUB-SECTION CONTROL

EFFECTIVE DATE
July 1, 1997

PROCEDURE CASH REPORT

REVISION NUMBER
98-001

REFERENCE

CONTENTS

- | | | |
|------|---------------------------------------|--|
| (8) | Current Period
Transfers-out | Current month decreases in the available cash balance of a fund which are offset by corresponding increases in the available cash balance of one or more other funds. |
| (9) | Current Period IGPV Seller | Current month increases in the available cash balance due to the receipt of an intergovernmental payment voucher from another agency who was provided a good or service from the receiving agency. |
| (10) | Current Period IGPV Buyer | Current month decreases in the available cash balance due to the processing of an intergovernmental payment voucher to another agency who provided a good or service to the vouchering agency. |
| (11) | Current Period Other | Current period transactions not elsewhere classified. |
| (12) | Current Period Commercial
Payments | Commercial payments disbursed for the fund. |
| (13) | Current Period
Warrants voided | Current period warrants voided and redeposited into the fund. |
| (14) | Ending Balance
Cash-available | The available cash balance at the end of the accounting period.
(4 plus or minus 5 through 13). |

Note: If the above Current Period line items contain a 0.00 dollar amount the corresponding detail, as presented below, will not be printed on the report.

- | | | |
|------|-------------------------|---|
| (15) | Current Period Receipts | Detail for receipt transactions. Transactions listed for this area are Cash Receipt (CR) documents. |
| (16) | Date | The date of the Cash Receipt (CR) document. |
| (17) | Document ID/Ref Doc ID | The document identification number referencing the specific transaction. |

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July 1, 1997

PROCEDURE CASH REPORT

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REFERENCE

CONTENTS

(18)	Amount	The amount of the transaction.
(19)	Current Period Refunds	Detail for refund transactions. Transactions listed for this area are Cash Receipt (CR) documents.
(20)	Date	The date of the Cash Receipt (CR) document.
(21)	Document ID/Ref Doc ID	The document identification number referencing the specific transaction.
(22)	Amount	The amount of the transaction.
(23)	Current Period Transfers in	Detail for transfers in transactions. Transactions listed for this area are Journal Voucher (JV) and related Payment Voucher (PV) documents.
(24)	Date	The date of the transaction document.
(25)	Document ID/Ref Doc ID	The document identification number referencing the specific transaction.
(26)	Amount	The amount of the transaction.
(27)	Current Period Transfers out	Detail for transfers out transactions. Transactions listed for this area are Journal Voucher (JV) and related Payment Voucher (PV) documents.
(28)	Date	The date of the transaction document.
(29)	Document ID/Ref Doc ID	The document identification number referencing the specific transaction.
(30)	Amount	The amount of the transaction.
(31)	Current Period IGPV Seller	Detail for Intergovernmental payment transactions - seller fund. Transactions listed for this area are Journal Voucher (JV) and related Payment Voucher (PV) documents.
(32)	Date	The date of the transaction document.

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SECTION FUNDS

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09.40.10 4 of 5

SUB-SECTION CONTROL

EFFECTIVE DATE
July 1, 1999

PROCEDURE CASH REPORT

REVISION NUMBER
00-001

REFERENCE

CONTENTS

- | | | |
|------|------------------------------------|--|
| (33) | Document ID/Ref Doc ID | The document identification number referencing the specific transaction. |
| (34) | Amount | The amount of the transaction. |
| (35) | Current Period IGPV buyer | Detail for Intergovernmental payment transactions - buyer fund. Transactions listed for this area are Journal Voucher (JV) and related Payment Voucher (PV) documents. |
| (36) | Date | The date of the transaction document. |
| (37) | Document ID/Ref Doc ID | The document identification number referencing the specific transaction. |
| (38) | Amount | The amount of the transaction. |
| (39) | Current Period Other | Detail for transactions not elsewhere classified. Transactions listed for this area are Journal Voucher (JV), Payment Voucher (PV), and Cash Receipt (CR) documents. |
| (40) | Date | The date of the transaction document. |
| (41) | Document ID/Ref Doc ID | The document identification number referencing the specific transaction. |
| (42) | Agency/Ref | The agency assigned voucher number, where applicable, will appear here. This field will be populated for transactions processed by warrant writing systems external to SAMS. |
| (43) | Amount | The amount of the transaction. |
| (44) | Current Period Commercial payments | Detail for commercial payment transactions. Transactions listed for this area are Payment Voucher (PV) documents. |
| (45) | Date | The date of the transaction document. |

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SECTION FUNDS
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(46)	Document ID/Ref Doc ID	The document identification number referencing the specific transaction.
(47)	Amount	The amount of the transaction.
(48)	Current Period Warrants Voided	Detail for voided warrant transactions. Transactions listed for this area are Check Cancellation (CX) documents.
(49)	Date	The date of the transaction document.
(50)	Document ID/Ref Doc ID	The document identification number referencing the specific transaction.
(51)	Amount	The amount of the transaction.

REPORT ID: SB05
DATE RUN: 99-99-99
TIME RUN: 99:99

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CASH REPORT
(1) AS OF 12/31/98

PAGE :0001

(2) FUND: 0123 GRANT AND ACTIVITY

(3) FUND CATEGORY: B SPECIAL STATE FUNDS

-----BEGINNING BALANCE-----		-----CURRENT PERIOD-----		-----ENDING BALANCE-----	
(4) CASH-AVAILABLE	1,000,000.00	(5) RECEIPTS	30,000.00	CASH-AVAILABLE	(14) 1,044,000.00
		(6) REFUNDS	41,000.00		
		(7) TRANSFERS IN	55,000.00		
		(8) TRANSFERS OUT	10,000.00		
		(9) IGPV SELLER	25,000.00		
		(10) IGPV BUYER	32,000.00		
		(11) OTHER	-15,000.00		
		(12) COMMERCIAL PAYMENTS	60,000.00		
		(13) WARRANTS VOIDED	10,000.00		

(15) CURRENT PERIOD - RECEIPTS

(16) DATE	(17) DOCUMENT ID/REF DOC ID	AGENCY/REF	(18) AMOUNT	(16) DATE	(17) DOCUMENT ID/REF DOC ID	AGENCY/REF	(18) AMOUNT
12/01/98	CR 128 00000UT1189		20,000.00	12/02/98	CR 123 00000UT1424		10,000.00

(19) CURRENT PERIOD - REFUNDS

(20) DATE	(21) DOCUMENT ID/REF DOC ID	AGENCY/REF	(22) AMOUNT	(20) DATE	(21) DOCUMENT ID/REF DOC ID	AGENCY/REF	(22) AMOUNT
12/01/98	CR 123 0000EFR003		25,000.00	12/02/98	CR 123 00000SFR008		16,000.00

REPORT ID: SB05
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TIME RUN: 99:99

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FUND: 0123 GRANT AND ACTIVITY

FUND CATEGORY: B SPECIAL STATE FUNDS

(23) CURRENT PERIOD - TRANSFERS IN

(24) DATE	(25) DOCUMENT ID/REF DOC ID	AGENCY/REF	(26) AMOUNT	(24) DATE	(25) DOCUMENT ID/REF DOC ID	AGENCY/REF	(26) AMOUNT
12/01/98	JV 799 180470CW104 PV 799 TV000002677		25,000.00	12/02/98	JV 799 180480CW104 PV 799 TV000002692		10,000.00
12/01/98	JV 799 180490CW104 PV 799 TV000002679		20,000.00				

(27) CURRENT PERIOD - TRANSFERS OUT

(28) DATE	(29) DOCUMENT ID/REF DOC ID	AGENCY/REF	(30) AMOUNT	(28) DATE	(29) DOCUMENT ID/REF DOC ID	AGENCY/REF	(30) AMOUNT
12/01/98	JV 799 180140CW096 PV 799 TV000002665		4,000.00	12/02/98	JV 799 180141CW013 PV 799 TV000002693		6,000.00

(31) CURRENT PERIOD - IGPV SELLER

(32) DATE	(33) DOCUMENT ID/REF DOC ID	AGENCY/REF	(34) AMOUNT	(32) DATE	(33) DOCUMENT ID/REF DOC ID	AGENCY/REF	(34) AMOUNT
12/01/98	JV 123 11215455555 PV 123 15123452001		15,000.00	12/02/98	JV 123 12112312122 PV 123 15234421201		10,000.00

(35) CURRENT PERIOD - IGPV BUYER

(36) DATE	(37) DOCUMENT ID/REF DOC ID	AGENCY/REF	(38) AMOUNT	(36) DATE	(37) DOCUMENT ID/REF DOC ID	AGENCY/REF	(38) AMOUNT
12/01/98	JV 123 11215455555 PV 123 12465213512		15,000.00	12/02/98	JV 123 12112312122 PV 123 14212353320		17,000.00

REPORT ID: SB05
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FUND: 0123 GRANT AND ACTIVITY FUND CATEGORY: B SPECIAL STATE FUNDS

(39) CURRENT PERIOD - OTHER

(40) DATE	(41) DOCUMENT ID/REF DOC ID	(42) AGENCY/REF	(43) AMOUNT	(40) DATE	(41) DOCUMENT ID/REF DOC ID	(42) AGENCY/REF	(43) AMOUNT
12/02/98	JV 123 9PQ39439494	12300000394	-10,000.00	12/02/98	JV 123 P9R41131112	12300000396	-3,000.00
12/05/98	JV 123 9PW81441819	12300000398	-2,000.00				

(44) CURRENT PERIOD - COMMERCIAL PAYMENTS

(45) DATE	(46) DOCUMENT ID/REF DOC ID	AGENCY/REF	(47) AMOUNT	(45) DATE	(46) DOCUMENT ID/REF DOC ID	AGENCY/REF	(47) AMOUNT
12/01/98	PV 123 9ADG00168		20,000.00	12/02/98	PV 123 915141618		16,000.00
12/03/98	PV 123 9XRC123456		12,000.00				
12/08/98	PV 123 912345678		12,000.00				

(48) CURRENT PERIOD - WARRANTS VOIDED

(49) DATE	(50) DOCUMENT ID/REF DOC ID	AGENCY/REF	(51) AMOUNT	(49) DATE	(50) DOCUMENT ID/REF DOC ID	AGENCY/REF	(51) AMOUNT
12/01/98	CX 360 00000054010		10,000.00				

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SUB-SECTION	CONTROL PROCEDURES	EFFECTIVE DATE July 1, 2017
PROCEDURE	RECONCILIATION OF MONTHLY CASH REPORT ENDING BALANCE OF AVAILABLE CASH	REVISION NUMBER 18-001

RECONCILIATION OF MONTHLY CASH REPORT-
ENDING BALANCE OF AVAILABLE CASH

PURPOSE

The purpose of this procedure is to describe one method which can be used to reconcile the ending balance of available cash per the agency's records with the ending balance of available cash per the Statewide Accounting Management System (SAMS) maintained by the Comptroller's Office. Agencies with access to SAMS automated records may perform alternate reconciliation methods. This reconciliation must be performed monthly and the Comptroller's Office notified of any unreconcilable differences so that the necessary corrective action can be taken to locate the differences and correct the accounting records. This reconciliation must be completed within 60 days of the month end.

A reconciliation to the SAMS system is not applicable for agencies that use SAMS as their system of record. However, agencies shall ensure that their source documents have been properly recorded in SAMS and in the corresponding reports.

GENERAL

This procedure should be read in conjunction with SAMS Procedure 09.40.10 which defines each field in the monthly Cash Report and the abbreviations used in the report

The reconciliation of the ending balance of available cash shown in the monthly Cash Report should be prepared subsequent to the reconciliation of the unexpended appropriation balances shown in the Monthly Appropriation Status Report (SAMS Procedure 11.40.10) and the fiscal year-to-date revenue source accounts per the Monthly Revenue Status Report (SAMS Procedure 25.40.10). The total of the reconciling items for the ending available cash of a fund should be equal to the total of the cash reconciling items for the revenue source accounts and appropriation accounts associated with a fund.

The appropriation and revenue source account reconciliations along with the monthly Cash Report (SAMS Procedure Exhibit 09.40.10-A) should enable an agency to reconcile the ending balance of available cash.

In addition to other information, the monthly Cash Report presents Commercial payments by the "payment voucher range". A voucher range coincides with the day the voucher was processed.

Most differences between agency records and the Statewide Accounting Management System (SAMS) will be due to timing differences or uncleared cash items. Timing differences occur when the agency records a transaction before that transaction was recorded by SAMS. Uncleared cash items occur when SAMS records a revenue or an expenditure even though cash has not physically moved into or out of a fund.

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The ending balance of available cash (14) (refer to SAMS Procedure Exhibit 09.40.10-A) in SAMS is affected only by cash transactions. It is important to remember that SAMS will recognize a revenue or an expenditure even though cash has not physically moved into or out of a fund. Agencies, on the other hand, will decrease their cash balance for payment vouchers submitted and increase it for receipts transmitted. This timing will have implications for the reconciliation process. Revenue and expenditure transactions may no longer be reconciling items for the appropriation status report and revenue status report but, the cash affect of the transactions may not have occurred. Where the cash affect of a particular transaction has not occurred, the item will still be a reconciling item for the cash report.

The most frequent example of this will be payment vouchers that charge a "cash managed" fund. When SAMS processes a payment voucher, it recognizes an expenditure, decreases the appropriation and, establishes a vouchers payable. At the time the related warrant is written, vouchers payable is relieved and cash is decreased. For "cash managed" funds, there could be a lag between expenditure recognition and warrant writing. The expenditure will not be marked with a "D" on the Appropriation Status Report. When the cash for those transactions is cleared, the "PV" will appear on the cash report. In the case of an Intergovernmental Payment voucher (IGPV), the PV will be displayed on the Cash Report along with the Journal Voucher (JV) that moved the cash. IGPV's are generally used to make warrantless payments to revolving funds.

The reconciliation process must recognize and accommodate these differences. A listing of items that have not cleared cash can be developed in conjunction with the open item files discussed for the appropriation status and revenue status reports.

The ending balance of available cash (14) (refer to SAMS Procedure Exhibit 09.40.10-A) in the Comptroller's statewide accounting system is affected by cash transactions. For example, the issuance of warrants will decrease the cash balance - not the recognition of an expenditure. The unexpended appropriation balance maintained by the agencies is affected by expenditure recognition (the vouchering process). The reconciliation process suggested recognizes and accommodates this difference, when used in conjunction with the open item files discussed in relation to the Monthly Appropriation Status Report (SAMS Procedure 11.40.20) and the Monthly Revenue Status Report (SAMS Procedure 25.40.20).

UNEXPENDED FUND BALANCE PER THE MONTHLY FUND LEDGER

For each fund maintained in the statewide accounting system, the following key data elements are maintained.

1. Ending Balance Cash Available = Beginning Balance Cash Available +/- Current Period Activity
2. Current Period Activity = Receipts + Refunds + Transfers-in - Transfers-out + IGPV Seller - IGPV Buyer ± Other - Commercial Payments + Warrants Voided

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PROCEDURE	RECONCILIATION OF MONTHLY CASH REPORT ENDING BALANCE OF AVAILABLE CASH	REVISION NUMBER 18-001

RECONCILING THE REPORT

When preparing the reconciliation, the ending balance of available cash and transaction data should be as of the date of the monthly Cash Report. The suggested method for reconciling the ending balance of available cash (14) on the monthly Cash Report is as follows:

- Step 1. For each fund, compare the ending balance of available cash per the agency's records as of the date of this report to the ending balance of available cash (14) per the monthly "Cash Report". If there is a difference, the difference should be equal to the sum of the in-transit transactions and uncleared cash items.

- Step 2. Accumulate, by type of transaction, the in-transit items and uncleared cash items per the revenue source account reconciliation and the appropriation account reconciliations.
 - a. The agency ending balance of available cash +/- intransit items +/- uncleared cash items = the ending balance of available cash per the monthly Cash Report.

 - b. Ending balance of available cash per the agency, as of the report date
 - Less: in-transit receipts, refunds, transfers-in and warrants voided
 - Add: in-transit transfers-out
 - Add: payment vouchers recorded by the agency that have not been processed
 - Add: payment vouchers that have been processed, but the warrant has not been issued
 - Add: intergovernmental payment vouchers that have been processed, but a journal voucher has not yet moved the cash
 - Add/subtract: Other
 - Equals: Ending balance of available cash per the monthly Cash Report.

- Step 3. If the sum of the in-transit and uncleared cash items does not account for the total difference between the ending balance of available cash per the agency and per the monthly Cash Report, review the receipt account and appropriation account reconciliations. Perform the following steps in relation to these reconciliations.
 - a. Assure yourself all receipt accounts and all appropriation accounts of the fund are included.

 - b. Assure yourself all reports and reconciliations are of the same "as of" date.

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PROCEDURE	RECONCILIATION OF MONTHLY CASH REPORT ENDING BALANCE OF AVAILABLE CASH	REVISION NUMBER 18-001

RECONCILIATION EXCEPTION NOTIFICATION

The monthly Cash Report must be reconciled within 60 days of the month end to ensure the early detection and correction of errors. To facilitate this reconciliation, a Reconciliation Exception Notification (SAMS Procedure Exhibit 09.40.30-A) is provided to the agency. The form is intended to assist the agency in reporting discrepancies found through their reconciliation process.

CONTENTS: (Refer to SAMS Procedure Exhibit 09.40.30-B)

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Check the Cash box.
(2)	Complete the month and fiscal year of the report being reconciled.
(3)	Indicate, by checking the appropriate box, the type of exception. <ol style="list-style-type: none">If the agency has charged a voucher to the wrong expenditure account or fiscal year, this box should be checked. The agency should attach an Expenditure Transfer Request and a copy of the voucher in question.If the agency detects a voucher which has been entered incorrectly onto the SAMS system, this box should be checked. The agency should attach an Expenditure Transfer Request, and a copy of the voucher.If the agency notes that a warrant has been issued for the wrong amount, the Comptroller's Accounting Section (782-3426) should be contacted immediately.If an agency has credited a cash refund to a wrong expenditure account, fiscal year, or detail object, this box should be checked. The agency should attach a letter requesting the correction with a reasonable explanation and include a copy of the original voucher.If the agency has cited a wrong receipt account code on the Receipts Deposit Transmittal (C-64), this box should be checked. The agency should attach a letter requesting a receipt transfer with a reasonable explanation and a copy of the erroneous transmittal.

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REFERENCE

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- f. If the agency has processed a refund as a receipt in error, this box should be checked. The agency should attach a letter requesting a receipt reversal with a reasonable explanation and a completed expenditure adjustment transmittal (C-63).
 - g. If an adjustment is noted that is not identified in the prior exceptions, attach an explanation of the adjustment needed and any pertinent information.
 - h. If an adjustment is noted which cannot be identified by the agency, attach any information which could be pertinent. The Comptroller's Office will contact the agency to rectify the problem.
-
- (4) Agency Name Complete the official agency name.
 - (5) Agency Number Three-digit Comptroller-assigned agency code.
 - (6) Authorized Responsible agency person completing the Signature reconciliation.
 - (7) Date Date completing reconciliation.
 - (8) Telephone Telephone number of person completing the Number reconciliation.

Reconciliation Exception Notification

For Cash, Revenue Status, and Appropriation Status Reports

Attention: Funds, Receipts and Collections, 325 West Adams Street, Springfield, Illinois 62706

The Comptroller's Office Report for Cash Revenue Appropriations dated _____, 20 ____, FY ____, contains the following exceptions that require adjustments to SAMS.

- Agency charged voucher to wrong expenditure account or fiscal year; request for expenditure transfer with explanation and copy of voucher is attached.
- Voucher keypunched in error by Comptroller; detail information and copy of the voucher is attached.
- Warrant written for wrong amount; call 782-3426.
- Cash refund credited to wrong expenditure account, fiscal year, or object; request for receipt transfer and copy of transmittal is attached.
- Agency processed refund as receipt in error; request for receipt reversal and completed expenditure adjustment transmittal is attached.
- Agency processed refund as receipt in error; request for receipt reversal and completed expenditure adjustment transmittal are attached.
- Other; explanation and pertinent information are attached.
- Unidentified difference; available information is attached.

Agency Name _____ Agency Number _____

Authorized Signature _____ Date _____

Telephone Number _____

Reconciliation Exception Notification

For Cash, Revenue Status, and Appropriation Status Reports

Attention: Funds, Receipts and Collections, 325 West Adams Street, Springfield, Illinois 62706

The Comptroller's Office Report for (1) Cash Revenue Appropriations dated _____ (2) _____, 20 ____, FY ____, contains the following exceptions that require adjustments to SAMS.

- a) Agency charged voucher to wrong expenditure account or fiscal year; request for expenditure transfer with explanation and copy of voucher is attached.
- (3)
- b) Voucher keypunched in error by Comptroller; detail information and copy of the voucher is attached.
- c) Warrant written for wrong amount; call 782-3426.
- d) Cash refund credited to wrong expenditure account, fiscal year, or object; request for receipt transfer and copy of transmittal is attached.
- e) Agency processed refund as receipt in error; request for receipt reversal and completed expenditure adjustment transmittal is attached.
- f) Agency processed refund as receipt in error; request for receipt reversal and completed expenditure adjustment transmittal are attached.
- g) Other; explanation and pertinent information are attached.
- h) Unidentified difference; available information is attached.

Agency Name _____ (4) Agency Number _____ (5)

Authorized Signature _____ (6) Date _____ (7)

Telephone Number _____ (8)

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PROCEDURE	FUND LISTING – GENERAL FUNDS	REVISION NUMBER
		18-002

ALPHABETIC LISTING OF FUNDS

<u>ILCS</u>	<u>SECTION</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
30	105/5.542	0686	Budget Stabilization	Comptroller
30	105/5.787	0644	Commitment to Human Services	Various Agencies
30	105/5.11	0412	Common School	State Board of Education
30	105/5.255	0007	Education Assistance	State Board of Education
30	105/5.786	0640	Fund for Advancement of Education	Various Agencies
30	105/4	0001	General Revenue	Various Agencies
35	105/9	0005	General Revenue-Common School Special Account	State Board of Education

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PROCEDURE	FUND LISTING – HIGHWAY FUNDS	REVISION NUMBER 20-002

ALPHABETIC LISTING OF FUNDS

<u>ILCS</u>	<u>SECTION</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
30	105/5.895	0965	Downstate Mass Transportation Capital Improvement	Transportation
30	105/5.22	0019	Grade Crossing Protection	Transportation
30	105/5.34	0012	Motor Fuel Tax-State	Transportation and Revenue
35	505/8	0413	Motor Fuel Tax-Counties	Transportation
35	505/8	0414	Motor Fuel Tax-Municipalities	Transportation
35	505/8	0415	Motor Fuel Tax-Townships and Road Districts	Transportation
30	105/5.894	0964	Regional Transportation Authority Capital Improvement	Transportation
30	105/5.42	0011	Road	Transportation
30	105/5.108	0902	State Construction Account	Transportation
30	105/5.893	0952	Transportation Renewal	Transportation

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PROCEDURE	FUND LISTING – SPECIAL STATE FUNDS	REVISION NUMBER 21-001

<u>ILCS</u>	<u>SECTION</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
30	105/5.780	0892	Abandoned Residential Property Municipality Relief	Illinois Housing Development Authority
30	105/5.720	0660	Academic Quality Assurance	Board of Higher Education
30	105/5.845	0035	Access to Justice	Attorney General
30	105/5.629	0106	Accessible Electronic Information Service	Secretary of State
30	105/5.158	0982	Adeline Jay Geo-Karis Illinois Beach Marina	Natural Resources
620	5/78	0046	Aeronautics	Transportation
30	105/5.666	0326	African-American HIV/AIDS Response	Public Health
30	105/5.808	0512	After-School Rescue	State Board of Education
30	105/5.410	0146	Aggregate Operations Regulatory	Natural Resources
30	105/5.01	0045	Agricultural Premium	Various Agencies
30	105/5.678	0466	Agriculture in the Classroom	Secretary of State
30	105/5.515	0669	Airport Land Loan Revolving	Transportation
30	105/5.427	0422	Alternate Fuels	Secretary of State/Environmental Protection Agency
30	105/5.437	0738	Alternative Compliance Market Account	Environmental Protection Agency
30	105/5.843	0020	Alzheimer's Awareness	Secretary of State
30	105/5.180	0060	Alzheimer's Disease Research, Care and Support	Public Health

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<u>ILCS</u>	<u>SECTION</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
30	105/5.667	0334	Ambulance Revolving Loan	Finance Authority/State Fire Marshal
30	105/5.841	0029	American Red Cross	Secretary of State
30	105/5.851	0051	Amusement Ride and Patron Safety	Labor
30	105/5.244	0273	Anna Veterans Home	Veterans' Affairs
30	105/5.348	0386	Appraisal Administration	Financial and Professional Regulation
30	105/5.221	0224	Asbestos Abatement	Attorney General
30	105/5.280	0100	Assistance to the Homeless	Human Services
30	105/5.527	0702	Assisted Living and Shared Housing Regulatory	Public Health
30	105/5.795	0505	Athletics Supervision and Regulation	Financial and Professional Regulation
30	105/5.468	0542	Attorney General Court Ordered and Voluntary Compliance Payment Projects	Attorney General
30	105/5.763	0958	Attorney General Sex Offender Awareness, Training, and Education	Attorney General
30	105/5.792	0533	Attorney General Tobacco	Attorney General
30	105/5.317	0600	Attorney General Whistleblower Reward and Protection	Attorney General
30	105/5.349	0342	Audit Expense	Auditor General
30	105/5.679	0458	Autism Awareness	Secretary of State
30	105/5.873	0399	Autism Care	Human Services
30	105/5.653	0228	Autism Research Checkoff	Human Services

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PROCEDURE	FUND LISTING – SPECIAL STATE FUNDS	REVISION NUMBER 20-002

<u>ILCS</u>	<u>SECTION</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
30	105/5.688	0469	Autoimmune Disease Research	Public Health
30	105/5.894	0946	Aviation Fuel Sales Tax Refund	Revenue
30	105/5.79	0795	Bank and Trust Company	Financial and Professional Regulation
30	105/5.883	0766	BHE Data and Research Cost Recovery	Board of Higher Education
30	105/5.684	0464	Boy Scout and Girl Scout	Secretary of State
30	105/5.455	0214	Brownfields Redevelopment	Environmental Protection Agency
30	105/5.148	0960	Build Illinois	Treasurer
30	105/5.892	0898	Cannabis Business Development	Commerce and Economic Opportunity
30	105/5.894	0908	Cannabis Expungement	Revenue
30	105/5.891	0912	Cannabis Regulation	Revenue
30	105/5.857	0215	Capital Development Board Revolving	Capital Development Board
30	105/5.619	0149	Capitol Restoration Trust	Architect of the Capitol
30	105/5.329	0344	Care Provider Fund for Persons with a Developmental Disability	Human Services
30	105/5.646	0208	Carolyn Adams Ticket For The Cure Grant	Revenue

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30	105/5.270	0109	CDLIS/AAMVAnet/NMVTIS Trust (Commercial Driver’s License Information System/American Association of Motor Vehicle Administrators Network/National Motor Vehicle Title Information Service Trust)	Secretary of State
30	105/5.775	0792	Cemetery Oversight Licensing and Disciplinary	Financial and Professional Regulation
30	105/5.776	0833	Cemetery Relief	Financial and Professional Regulation
30	105/5.697	0435	Charitable Trust Stabilization	Treasurer
30	105/5.510	0567	Charter Schools Revolving Loan	State Board of Education
30	105/5.788	0639	Chicago Police Memorial Foundation	Secretary of State
30	105/5.830	0223	Chicago State University Education Improvement	Chicago State University
30	105/5.810	0624	Chicago Travel Industry Promotion Exposition Authority	Metropolitan Pier and
30	105/5.147	0934	Child Abuse Prevention	Children and Family Services
30	105/5.874	0493	Child Bereavement	Labor
30	105/5.306	0357	Child Labor and Day and Temporary Labor Services Enforcement	Labor
30	105/5.548	0757	Child Support Administrative	Healthcare and Family Services
30	105/5.821	0172	Childhood Cancer Research	Public Health
30	105/5.824	0178	Children’s Wellness Charities	Human Services

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30	105/5.897	0950	Civic and Transit Infrastructure	Governor’s Office of Management and Budget
30	105/5.399	0091	Clean Air Act Permit	Environmental Protection Agency
30	105/5.891	0981	Coal Combustion Residual Surface Impoundment Financial Assurance	Environmental Protection Agency
30	105/5.394	0147	Coal Mining Regulatory	Natural Resources
30	105/5.139	0925	Coal Technology Development Assistance	Natural Resources
30	105/5.742	0829	Community Association Manager Licensing and Disciplinary	Financial and Professional Regulation
30	105/5.284	0113	Community Health Center Care	Public Health
20	1705/18.4	0718	Community Mental Health Medicaid Trust	Human Services
30	105/5.267	0288	Community Water Supply Laboratory	Environmental Protection Agency
30	105/5.839	0075	Compassionate Use of Medical Cannabis	Public Health
30	105/5.443	0543	Comptroller's Administrative	Comptroller
30	105/5.791	0547	Conservation Police Operations Assistance	Natural Resources
30	105/5.93	0844	Continuing Legal Education Trust	State's Attorneys Appellate Prosecutor
30	105/5.343	0380	Corporate Franchise Tax Refund	Secretary of State
30	105/5.302	0329	County Provider Trust	Healthcare and Family Services

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30	105/5.448	0434	Court of Claims Administration and Grant	Court of Claims
30	105/5.224	0243	Credit Union	Financial and Professional Regulation
30	105/5.853	0066	Curing Childhood Cancer	Secretary of State
625	35/6	0863	Cycle Rider Safety Training	Transportation
30	105/5.215	0220	DCFS Children's Services	Children and Family Services
30	105/5.509	0635	Death Certificate Surcharge	Public Health
30	105/5.790	0539	Death Penalty Abolition	Criminal Justice Information Authority
30	105/5.313	0363	Department of Business Services Special Operations	Secretary of State
30	105/5.450	0523	Department of Corrections Reimbursement and Education	Corrections
30	105/5.745	0797	Department of Human Rights Special	Human Rights
30	105/5.731	0778	Department of Human Rights Training and Development	Human Rights
30	105/5.789	0509	Department of Human Services Community Services	Human Services
30	105/5.103	0888	Design Professionals Administration and Investigation	Financial and Professional Regulation
30	105/5.891	0110	Developmental Disabilities Awareness	Human Services
30	105/5.644	0198	Diabetes Research Checkoff	Human Services
30	105/5.545	0770	Digital Divide Elimination	Commerce and Economic Opportunity

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30	105/5.546	0771	Digital Divide Elimination Infrastructure	Commerce Commission
30	105/5.861	0082	Distance Learning	Board of Higher Education
30	105/5.391	0167	Division of Corporations Registered Limited Liability Partnership	Secretary of State
30	105/5.707	0499	Domestic Violence	Attorney General
30	105/5.463	0528	Domestic Violence Abuser Services	Human Services
30	105/5.96	0865	Domestic Violence Shelter and Service	Human Services
30	105/5.15	0648	Downstate Public Transportation	Transportation
30	105/5.708	0559	Downstate Transit Improvement	Transportation
30	105/5.81	0821	Dram Shop	Revenue
30	105/5.826	0182	Driver Services Administration	Secretary of State
30	105/5.16	0031	Drivers Education	State Board of Education
30	105/5.550	0728	Drug Rebate	Healthcare and Family Services
30	105/5.99	0878	Drug Traffic Prevention	State Police
30	105/5.322	0368	Drug Treatment	Human Services
30	105/5.247	0276	Drunk and Drugged Driving Prevention	Secretary of State/Human Services
30	105/5.472	0548	Drycleaner Environmental Response Trust	Drycleaner Environmental Response Council
30	105/5.782	0918	Ducks Unlimited	Secretary of State

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30	105/5.891	0956	DUI Prevention and Education	Transportation
30	105/5.419	0398	EMS Assistance	Public Health
30	105/5.379	0023	Economic Research and Information	Commerce and Economic Opportunity
30	105/5.797	0503	Electronic Health Record Incentive	Healthcare and Family Services
30	105/5.716	0675	Electronics Recycling	Environmental Protection Agency
430	100/18	0173	Emergency Planning and Training	Emergency Management Agency
30	105/5.596	0240	Emergency Public Health	Public Health
30	105/5.675	0446	Employee Classification	Labor
30	105/5.816	0531	Energy Efficiency Portfolio Standards	Commerce and Economic Opportunity
30	105/5.476	0571	Energy Efficiency Trust	Commerce and Economic Opportunity
30	105/5.425	0336	Environmental Laboratory Certification	Environmental Protection Agency
30	105/5.135	0944	Environmental Protection Permit and Inspection	Environmental Protection Agency
30	105/5.643	0197	Epilepsy Treatment and Education Grants-In-Aid	Public Health
30	105/5.589	0371	Equity in Long-term Care Quality	Public Health
30	105/5.812	0121	Estate Tax Refund	Treasurer
30	105/5.395 & 6z-37	0145	Explosives Regulatory	Natural Resources
30	105/5.384	0118	Facility Licensing	Public Health

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30	105/5.17	0245	Fair and Exposition	Agriculture
30	105/5.415	0322	Family Responsibility	Secretary of State
30	105/5.762	0864	Farmers' Market Technology Improvement	Human Services
30	105/5.452	0520	Federal Asset Forfeiture	State Police
30	105/5.408	0212	Federal Financing Cost Reimbursement	Governor's Office of Management and Budget
30	330/13	0433	Federal High Speed Rail Trust	Transportation
20	605/605-807	0913	Federal Workforce Training	Commerce and Economic Opportunity
30	105/5.318	0369	Feed Control	Agriculture
30	105/5.260	0290	Fertilizer Control	Agriculture
30	105/5.365	0021	Financial Institution	Financial and Professional Regulation
30	105/5.20	0047	Fire Prevention	State Fire Marshal
30	105/5.598	0572	Fire Truck Revolving Loan	Illinois Finance Authority
30	105/5.886	0893	Firearm Dealer License Certification	State Police
30	105/5.229	0260	Fish and Wildlife Endowment	Natural Resources
30	105/5.352	0014	Food and Drug Safety	Public Health
30	105/5.768	0891	Foreclosure Prevention Program	Illinois Housing Development Authority
30	105/5.831	0119	Foreclosure Prevention Program Graduated	Illinois Housing Development Authority
30	105/5.487	0597	Foreign Language Interpreter	Supreme Court

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30	105/5.764	0867	Fraternal Order of Police	Secretary of State
30	105/5.498	0611	Fund for Illinois' Future	Various Agencies
30	105/5.297	0155	General Assembly Computer Equipment Revolving	Legislative Information System/ Legislative Reference Bureau
30	105/5.269	0196	General Assembly Operations Revolving	General Assembly
30	105/5.242	0107	General Obligation Bond Rebate	Treasurer
30	105/5.370	0022	General Professions Dedicated	Financial and Professional Regulation
30	105/5.871	0409	George Bailey Memorial	Insurance
30	105/5.562	0753	Golden Apple Scholars of Illinois	Student Assistance Commission
30	105/5.605	0555	Good Samaritan Energy Trust	Commerce and Economic Opportunity
30	105/5.891	0926	Governor's Administrative	Governor
30	105/5.124	0947	Governor's Grant	Governor
30	105/5.368	0025	Group Home Loan Revolving	Human Services
30	105/5.138	0739	Group Workers' Compensation Pool Insolvency	Financial and Professional Regulation
30	105/5.262	0297	Guardianship and Advocacy	Guardianship and Advocacy Commission
30	105/5.891	0126	Guide Dogs of America	Secretary of State
30	105/5.84	0828	Hazardous Waste	Environmental Protection Agency
30	105/5.88	0840	Hazardous Waste Research	Environmental Protection Agency

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30	105/5.621	0365	Health and Human Services Medicaid Trust	Healthcare and Family Services
30	105/5.466	0524	Health Facility Plan Review	Public Health
30	105/5.109	0907	Health Insurance Reserve	Central Management Services
30	105/5.755	0793	Healthcare Provider Relief	Healthcare and Family Services
30	105/5.713	0654	Healthy Smiles	Public Health
30	105/5.132	0938	Hearing Instrument Dispenser Examining and Disciplinary	Public Health
30	105/5.640	0135	Heartsaver AED	Public Health
30	105/5.612	0206	Help Illinois Vote	State Board of Elections
30	105/5.886	0839	High-Speed Rail Rolling Stock	Transportation
30	105/5.798	0659	Historic Property Administrative	Commerce and Economic Opportunity
30	105/5.650	0287	Home Care Services Agency Licensure	Public Health
30	105/5.558	0746	Home Inspector Administration	Financial and Professional Regulation
30	105/5.811	0120	Home Services Medicaid Trust	Human Services
30	105/5.886	0889	Homelessness Prevention Revenue	Human Services
30	105/5.492	0632	Horse Racing	Revenue
30	105/5.877	0620	Horsemen's Council of Illinois	Secretary of State
30	105/5.577	0586	Hospice	Public Health
30	105/5.659	0284	Hospital Basic Services Preservation	Treasurer

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30	105/5.858	0068	Hospital Licensure	Public Health
30	105/5.327	0346	Hospital Provider	Healthcare and Family Services
30	105/5.825	0181	Housing for Families	Human Services
30	105/5.736	0706	Hunger Relief	Human Services
30	105/5.616	0350	ICCB Federal Trust	Illinois Community College Board
30	105/5.652	0070	ICCB Research and Technology	Illinois Community College Board
30	105/5.424	0184	ICJIA Violence Prevention	Criminal Justice Information Authority
30	105/5.754	0596	Illiana Expressway Proceeds	Transportation
30	105/5.511	0638	Illinois Adoption Registry and Medical Information Exchange	Public Health
30	105/5.275	0286	Illinois Affordable Housing Trust	Revenue/Illinois Housing Development Authority
30	105/5.473	0570	Illinois and Michigan Canal	Natural Resources
30	105/5.563	0744	Illinois Animal Abuse	Agriculture
30	105/5.163	0973	Illinois Capital Revolving Loan	Commerce and Economic Opportunity
30	105/5.321	0549	Illinois Charity Bureau	Attorney General
30	105/5.597	0731	Illinois Clean Water	Environmental Protection Agency
30	105/5.340	0339	Illinois Community College Board Contracts and Grants	Illinois Community College Board
30	105/5.371	0024	Illinois Department of Agriculture Laboratory Services Revolving	Agriculture

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30	105/5.801	0532	Illinois Department of Corrections Parole Division Offender Supervision	Corrections
30	105/5.733	0800	Illinois EMS Memorial Scholarship and Training	Secretary of State
30	105/5.164	0974	Illinois Equity	Commerce and Economic Opportunity
30	105/5.435	0510	Illinois Fire Fighters’ Memorial	Secretary of State/State Fire Marshal
30	105/5.828	0199	Illinois Fisheries Management	Natural Resources
30	105/5.115	0905	Illinois Forestry Development	Natural Resources
30	105/5.201	0085	Illinois Gaming Law Enforcement	Revenue
30	105/5.339	0391	Illinois Habitat	Natural Resources
30	105/5.213	0238	Illinois Health Facilities Planning	Public Health
30	105/5.156	0538	Illinois Historic Sites	Natural Resources
30	105/5.822	0169	Illinois Independent Tax Tribunal	Illinois Independent Tax Tribunal
30	105/5.592	0725	Illinois Military Family Relief	Military Affairs
30	105/5.123	0927	Illinois National Guard Armory Construction	Military Affairs
30	105/5.840	0028	Illinois Nurses Foundation	Secretary of State
30	105/5.582	0584	Illinois Pan Hellenic Trust	Secretary of State/Treasurer
30	105/5.715	0655	Illinois Police Association	Secretary of State
30	105/5.842	0027	Illinois Police Benevolent and Protective Association	Secretary of State

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30	105/5.846	0038	Illinois Police K-9 Memorial	Secretary of State
30	105/5.680	0425	Illinois Power Agency Operations	Illinois Power
30	105/5.729	0836	Illinois Power Agency Renewable Energy Resources	Illinois Power
30	105/5.689	0463	Illinois Professional Golfers Association Foundation Junior Golf	Secretary of State
30	105/5.491	0631	Illinois Racing Quarter Horse Breeders	Agriculture
30	105/5.584	0594	Illinois Route 66 Heritage Project	Secretary of State
30	105/5.261	0175	Illinois School Asbestos Abatement	Public Health
30	105/5.849	0032	Illinois Sheriffs' Association Scholarship and Training	Secretary of State
30	105/5.207	0225	Illinois Sports Facilities	Sports Facilities Authority
30	105/5.804	0513	Illinois State Crime Stoppers Association	Criminal Justice Information Authority
30	105/5.83	0823	Illinois State Dental Disciplinary	Financial and Professional Regulation
30	105/5.364	0438	Illinois State Fair	Agriculture
30	105/5.66	0093	Illinois State Medical Disciplinary	Financial and Professional Regulation
30	105/5.173	0057	Illinois State Pharmacy Disciplinary	Financial and Professional Regulation
30	105/5.153	0954	Illinois State Podiatric Disciplinary	Financial and Professional Regulation
30	105/5.850	0034	Illinois State Police Memorial Park	Secretary of State

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30	105/5.570	0677	Illinois Student Assistance Commission Contracts and Grants	Student Assistance Commission
30	105/5.866	0364	Illinois Telecommunications Access Corporation	Commerce Commission
30	105/5.268	0127	Illinois Underground Utility Facilities Damage Prevention	Commerce Commission
30	105/5.657	0236	Illinois Veterans Assistance	Revenue
30	105/5.623	0102	Illinois Veterans' Homes	Veterans' Affairs
30	105/5.28	0036	Illinois Veterans' Rehabilitation	Human Services
30	105/5.114	0909	Illinois Wildlife Preservation	Natural Resources
30	105/5.454	0534	Illinois Workers' Compensation Commission Operations	Workers' Compensation Commission
30	105/5.895	0966	Illinois Works	Commerce and Economic Opportunity
30	105/5.258	0768	IMSA Income	Math and Science Academy
30	105/5.879	0593	Income Tax Bond	Comptroller
30	105/5.249	0278	Income Tax Refund	Revenue
30	105/5.685	0451	Indigent BAIID	Secretary of State
30	105/5.886	0862	Industrial Hemp Regulatory	Agriculture
30	105/5.188	0997	Insurance Financial Regulation	Insurance
30	105/5.526	0378	Insurance Premium Tax Refund	Insurance
30	105/5.120	0922	Insurance Producer Administration	Insurance

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30	105/5.735	0780	Intermodal Facilities Promotion	Commerce and Economic Opportunity
30	105/5.189	0984	International and Promotional	Commerce and Economic Opportunity
30	105/5.740	0803	International Brotherhood of Teamsters	Secretary of State
30	105/5.523	0621	International Tourism	Commerce and Economic Opportunity
30	105/5.695	0449	Interpreters for the Deaf	Deaf and Hard of Hearing
110	947/65.15(e)	0242	ISAC Accounts Receivable	Student Assistance Commission
30	105/5.481	0575	Juvenile Rehabilitation Services Medicaid Matching	Healthcare and Family Services
625	5/3-626	0164	Korean War Memorial Construction	Secretary of State
30	105/5.382	0945	Landfill Closure and Post-Closure	Environmental Protection Agency
30	105/5.165	0975	Large Business Attraction	Commerce and Economic Opportunity
30	105/5.243	0272	LaSalle Veterans Home	Veterans' Affairs
30	105/5.670	0356	Law Enforcement Camera Grant	Law Enforcement Training and Standards Board
30	105/5.586	0769	Lawyers' Assistance Program	Supreme Court
30	105/5.307	0360	Lead Poisoning Screening, Prevention, and Abatement	Public Health
30	105/5.456	0536	LEADS Maintenance	State Police
30	105/5.366	0026	Live and Learn	Secretary of State
30	105/5.436	0430	Livestock Management Facilities	Agriculture

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30	105/5.374	0044	Lobbyist Registration Administration	Secretary of State
30	105/5.29	0515	Local Government Distributive	Revenue
30	105/5.724	0842	Local Government Video Gaming Distributive	Revenue
30	105/5.162	0969	Local Tourism	Commerce and Economic Opportunity
30	105/5.266	0285	Long Term Care Monitor/Receiver	Public Health
30	105/5.751	0698	Long Term Care Ombudsman	Aging
30	105/5.328	0345	Long-Term Care Provider	Healthcare and Family Services
30	105/5.137	0943	Low-Level Radioactive Waste Facility Closure, Post-Closure Care and Compensation	Emergency Management Agency
30	105/5.136	0942	Low-Level Radioactive Waste Facility Development and Operation	Emergency Management Agency
30	105/5.484	0599	Mammogram	Secretary of State
30	105/5.235	0262	Mandatory Arbitration	Supreme Court
30	105/5.170	0980	Manteno Veterans Home	Veterans' Affairs
30	105/5.564	0760	Marine Corps Scholarship	Treasurer/Secretary of State
30	105/5.446	0508	Master Mason	Secretary of State
30	105/5.320	0377	McCormick Place Expansion Project	Revenue
30	105/5.893	0171	Mechanics Training	Secretary of State
30	105/5.553	0740	Medicaid Buy-In Program Revolving	Healthcare and Family Services

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30	105/5.223	0237	Medicaid Fraud and Abuse Prevention	State Police
30	105/5.573	0720	Medical Interagency Program	Healthcare and Family Services
30	105/5.547	0808	Medical Special Purposes Trust	Healthcare and Family Services
30	105/5.32	0050	Mental Health	Human Services
30	105/5.834	0148	Mental Health Reporting	State Police/Human Services
30	105/5.111	0920	Metabolic Screening and Treatment	Public Health
30	105/5.656	0283	Methamphetamine Law Enforcement	Treasurer
30	105/5.67	0053	Metropolitan Exposition, Auditorium and Office Building	Commerce and Economic Opportunity
30	105/5.750	0814	Metropolitan Pier and Exposition Authority Incentive	Commerce and Economic Opportunity
30	105/5.372	0043	Military Affairs Trust	Military Affairs
30	105/5.710	0522	Money Follows the Person Budget Transfer	Healthcare and Family Services
30	105/5.771	0816	Money Laundering Asset Recovery	State Police
30	105/5.676	0453	Monitoring Device Driving Permit Administration Fee	Secretary of State
30	105/5.514	0649	Motor Carrier Safety Inspection	State Police
815	370/10	0289	Motor Fuel and Petroleum Standards	Agriculture
30	105/5.497	0622	Motor Vehicle License Plate	Secretary of State
30	105/5.418	0323	Motor Vehicle Review Board	Secretary of State

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30	105/5.295	0156	Motor Vehicle Theft Prevention and Insurance Verification Trust	Secretary of State
70	210/13.3	0578	MPEA Reserve	Treasurer
30	105/5.698	0429	Multiple Sclerosis Research	Public Health
30	105/5.569	0721	National Guard and Naval Militia Grant	Military Affairs
30	105/5.835	0058	National Wild Turkey Federation	Secretary of State
30	105/5.273	0298	Natural Areas Acquisition	Natural Resources
30	105/5.169	0375	Natural Heritage	Natural Resources
30	105/5.82	0796	Nuclear Safety Emergency Preparedness	Emergency Management Agency
30	105/5.233	0258	Nursing Dedicated and Professional	Financial and Professional Regulation
30	105/5.799	0662	Octave Chanute Aerospace Heritage	Secretary of State
30	105/5.462	0535	Offender Registration	State Police
30	105/5.465	0574	Off-Highway Vehicle Trails	Secretary of State/Natural Resources
30	105/5.832	0231	Oil and Gas Resource Management	Natural Resources
30	105/5.274	0299	Open Space Lands Acquisition and Development	Natural Resources
30	105/5.227	0259	Optometric Licensing and Disciplinary Board	Financial and Professional Regulation
30	105/5.534	0716	Organ Donor Awareness	Secretary of State
30	105/5.692	0459	Ovarian Cancer Awareness	Secretary of State

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30	105/5.714	0652	Over Dimensional Load Police Escort	State Police
30	105/5.872	0461	Parity Advancement	Insurance
30	105/5.150	0962	Park and Conservation	Natural Resources
30	105/5.580	0585	Park District Youth Program	Secretary of State
30	105/5.411	0608	Partners for Conservation	Natural Resources/EPA/Agriculture
30	105/5.412	0609	Partners for Conservation Projects	Natural Resources/Agriculture/EPA
30	105/5.471	0562	Pawnbroker Regulation	Financial and Professional Regulation
30	105/5.891	0610	Pediatric Cancer Awareness	Human Services
30	105/5.362	0015	Penny Severns Breast, Cervical, and Ovarian Cancer Research	Public Health
30	105/5.80	0802	Personal Property Tax Replacement	Revenue
30	105/5.171	0576	Pesticide Control	Agriculture/Public Health
30	105/5.568	0764	Pet Population Control	Public Health
30	105/5.289	0137	Plugging and Restoration	Natural Resources
30	105/5.332	0372	Plumbing Licensure and Program	Public Health
30	105/5.485	0598	Police Memorial Committee	Secretary of State
30	105/5.882	0747	Police Training Academy Job Training and Scholarship	Illinois Student Assistance Commission
30	105/5.464	0517	Police Training Board Services and Standards Board	Law Enforcement Training
30	105/5.248	0277	Pollution Control Board	Environmental Protection Agency

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30	105/5.488	0603	Port Development Revolving Loan	Commerce and Economic Opportunity
30	105/5.891	0183	Post-Traumatic Stress Disorder Awareness	Secretary of State
30	105/5.753	0805	Pre-need Funeral Consumer Protection	Comptroller
30	105/5.806	0665	Prescription Pill and Drug Disposal	Criminal Justice Information Authority
30	105/5.572	0776	Presidential Library and Museum Operating	Abraham Lincoln Presidential Library and Museum
30	105/5.671	0366	Prisoner Review Board Vehicle and Equipment	Prisoner Review Board
30	105/5.809	0751	Private Business and Vocational Schools Quality Assurance	Board of Higher Education
30	105/5.719	0661	Private College Academic Quality Assurance	Board of Higher Education
30	105/5.743	0790	Private Sewage Disposal Program	Public Health
30	105/5.212	0192	Professional Regulation Evidence	Financial and Professional Regulation
30	105/5.581	0587	Professional Sports Teams Education	Secretary of State
30	105/5.420	0218	Professions Indirect Cost	Financial and Professional Regulation
30	105/5.880	0601	Prostate Cancer Awareness	Public Health
30	105/5.503	0626	Prostate Cancer Research	Public Health
30	105/5.409	0341	Provider Inquiry Trust	Healthcare and Family Services
30	105/5.369	0340	Public Health Laboratory Services Revolving	Public Health

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30	105/5.226	0256	Public Health Water Permit	Public Health
30	105/5.196	0993	Public Infrastructure Construction Loan Revolving	Commerce and Economic Opportunity
30	105/8f	0546	Public Pension Regulation	Financial and Professional Regulation
30	105/5.817	0157	Public-Private Partnerships for Transportation	Transportation
30	105/5.38	0627	Public Transportation	Transportation
30	105/5.39	0059	Public Utility	Commerce Commission
30	105/5.699	0437	Quality of Life Endowment	Public Health
30	105/5.27	0619	Quincy Veterans Home	Veterans' Affairs
30	105/5.184	0067	Radiation Protection	Emergency Management Agency
30	105/5.152	0936	Rail Freight Loan Repayment	Transportation
30	105/5.896	0972	Rebuild Illinois Projects	Commerce and Economic Opportunity
30	105/5.557	0750	Real Estate Audit	Financial and Professional Regulation
30	105/5.98	0850	Real Estate License Administration	Financial and Professional Regulation
30	105/5.94	0849	Real Estate Research and Education	Financial and Professional Regulation
30	105/5.277	0187	Regional Transportation Authority Occupation and Use Tax Replacement	Revenue
30	105/5.292	0151	Registered Certified Public Accountants' Administration and Disciplinary	Financial and Professional Regulation

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30	105/5.347	0388	Regulatory Evaluation and Basic Enforcement	Public Health
30	105/5.475	0564	Renewable Energy Resources Trust	Commerce and Economic Opportunity
30	105/5.645	0150	Rental Housing Support Program	Revenue
30	105/5.884	0671	Rental Purchase Agreement Tax Refund	Revenue
30	105/5.214	0244	Residential Finance Regulatory	Financial and Professional Regulation
30	105/5.739	0697	Roadside Memorial	Transportation
30	105/5.875	0489	Roadside Monarch Habitat	Natural Resources
30	105/5.690	0454	Rotary Club	Secretary of State
30	105/5.376	0048	Rural/Downstate Health Access	Public Health
30	105/5.632	0115	Safe Bottled Water	Public Health
30	105/5.63	0042	Salmon	Natural Resources
30	105/5.805	0579	Savings Bank Regulatory	Financial and Professional Regulation
30	105/5.279	0130	School District Emergency Financial Assistance	State Board of Education
30	105/5.500	0568	School Infrastructure	State Board of Education
30	105/5.891	0987	School STEAM Grant Program	State Board of Education
30	105/5.501	0569	School Technology Revolving Loan	State Board of Education
30	105/5.891	0979	Scott’s Law	State Police
30	105/5.561	0732	Secretary of State DUI Administration	Secretary of State

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30	105/5.337	0374	Secretary of State Evidence	Secretary of State
30	105/5.705	0480	Secretary of State Identification Security and Theft Prevention	Secretary of State
30	105/5.613	0758	Secretary of State Police DUI	Secretary of State
30	105/5.567	0759	Secretary of State Police Services	Secretary of State
30	105/5.421	0185	Secretary of State Special License Plate	Secretary of State
30	105/5.440	0483	Secretary of State Special Services	Secretary of State
30	105/5.127	0948	Secretary of State's Grant	Secretary of State
30	105/5.312	0362	Securities Audit and Enforcement	Secretary of State
30	105/5.251	0292	Securities Investors Education	Secretary of State
30	105/5.122	0930	Senior Citizens Real Estate Deferred Tax Revolving	Revenue
30	105/5.583	0588	September 11th	Secretary of State/Illinois Emergency Management Agency
30	105/5.694	0445	Sex Offender Investigation	State Police
30	105/5.458	0527	Sex Offender Management Board	Sex Offender Management Board
30	105/5.345	0389	Sexual Assault Services	Public Health
30	105/5.819	0158	Sexual Assault Services and Prevention	Human Services
30	105/5.760	0854	Share the Road	Secretary of State

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30	105/5.677	0468	Sheet Metal Workers International Association of Illinois	Secretary of State
30	105/5.346	0387	Small Business Environmental Assistance	Commerce and Economic Opportunity
30	105/5.92	0866	Snowmobile Trail Establishment	Natural Resources
30	105/5.765	0895	Soil and Water Conservation District	Secretary of State
30	105/5.202	0078	Solid Waste Management	Environmental Protection Agency
30	105/5.895	0949	Sound-Reducing Windows and Doors Replacement	Transportation
30	105/5.837	0249	South Suburban Airport Improvement	Transportation
30	105/5.854	0320	South Suburban Brownfields Redevelopment	Commerce and Economic Opportunity
30	105/5.316	0355	Special Education Medicaid Matching	Healthcare and Family Services
30	105/5.361	0623	Special Olympics Illinois	Human Services
30	105/5.855	0073	Special Olympics Illinois and Special Children's Charities	Human Services
30	105/5.865	0132	Specialized Services for Survivors of Human Trafficking	Human Services
30	105/5.532	0714	Spinal Cord Injury Paralysis Cure Research Trust	Public Health
30	105/5.896	0968	Sports Wagering	Illinois Gaming Board
30	105/5.772	0899	St. Jude Children's Research	Secretary of State

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30	105/5.276	0186	State and Local Sales Tax Reform	Revenue
30	105/5.451	0514	State Asset Forfeiture	State Police
30	105/5.891	0928	State Aviation Program	Transportation
30	105/5.48	0039	State Boating Act	Natural Resources
30	105/5.796	0674	State Charter School Commission	State Board of Education
30	105/5.429	0417	State College and University Trust	Secretary of State
30	105/5.291	0152	State Crime Laboratory	State Police
30	105/5.897	0976	State Fairgrounds Capital Improvements and Harness Racing	Agriculture
30	105/5.259	0293	State Furbearer	Natural Resources
30	105/5.286	0129	State Gaming	Revenue
30	105/5.607	0471	State Library	Secretary of State
30	105/5.52	0711	State Lottery	Revenue
30	105/5.151	0953	State Migratory Waterfowl Stamp	Natural Resources
30	105/5.876	0500	State Military Justice	Military Affairs
30	105/5.457	0537	State Offender DNA Identification System	State Police
30	105/5.78	0782	State Parking Facility Maintenance	Secretary of State/Comptroller
30	105/5.53	0040	State Parks	Natural Resources
30	105/5.54	0054	State Pensions	Various Agencies

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30	105/5.305	0353	State Pheasant	Natural Resources
30	105/5.414	0222	State Police DUI	State Police
30	105/5.852	0209	State Police Firearm Services	State Police
30	105/5.886	0887	State Police Law Enforcement Administration	State Police
30	105/5.820	0166	State Police Merit Board Public Safety	State Police Merit Board
30	105/5.778	0817	State Police Operations Assistance	State Police
30	105/5.112	0906	State Police Services	State Police
30	105/5.783	0846	State Police Streetgang-Related Crime	State Police
30	105/5.413	0246	State Police Vehicle	State Police
30	105/5.664	0328	State Police Vehicle Maintenance	State Police
740	175/8	0705	State Police Whistleblower Reward and Protection	State Police
30	105/5.530	0637	State Police Wireless Service Emergency	State Police
30	105/5.168	0265	State Rail Freight Loan Repayment	Transportation
15	515/1	0506	State Small Business Credit Initiative	Commerce and Economic Opportunity
30	105/5.342	0373	State Treasurer's Bank Services Trust	Treasurer
30	105/5.71	0745	State's Attorneys Appellate Prosecutor's County	State's Attorneys Appellate Prosecutor

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30	105/5.529	0612	Statewide 9-1-1	State Police
30	105/5.863	0104	Stroke Data Collection	Public Health
30	105/5.383	0089	Subtitle D Management	Environmental Protection Agency
30	105/5.477	0550	Supplemental Low-Income Energy Assistance	Commerce and Economic Opportunity
30	105/5.691	0496	Support Our Troops	Secretary of State
30	105/5.686	0428	Supreme Court Historic Preservation	Supreme Court Historic Preservation Commission
30	105/5.844	0030	Supreme Court Special Purposes	Supreme Court
30	105/5.315	0370	Tanning Facility Permit	Public Health
30	105/5.673	0327	Tattoo and Body Piercing Establishment Registration	Public Health
30	105/5.331	0384	Tax Compliance and Administration	Revenue
30	105/5.618	0310	Tax Recovery	Transportation
30	105/5.375	0016	Teacher Certificate Fee Revolving	State Board of Education
30	105/5.470	0605	Temporary Relocation Expenses Revolving Grant	State Board of Education
30	105/5.891	0985	Theresa Tracy Trot – Illinois CancerCare Foundation	Secretary of State
30	105/5.881	0752	Thriving Youth Income Tax Checkoff	Human Services
30	105/5.540	0733	Tobacco Settlement Recovery	Comptroller

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30	105/5.610	0241	TOMA Consumer Protection	Financial and Professional Regulation
30	105/5.70	0763	Tourism Promotion	Commerce and Economic Opportunity
30	105/5.30	0879	Traffic and Criminal Conviction Surcharge	Law Enforcement Officers Training and Standards Board
30	105/5.891	0239	Training in the Building Trades	Commerce and Economic Opportunity
30	105/5.186	0018	Transportation Regulatory	Commerce Commission
30	105/5.574	0589	Transportation Safety Highway Hire-back	Transportation
30	105/5.350	0397	Trauma Center	Public Health/Healthcare and Family Services
30	105/5.397	0331	Treasurer’s Rental Fee	Treasurer
30	105/5.234	0261	Underground Resources Conservation Enforcement	Natural Resources
30	105/5.192	0072	Underground Storage Tank	Environmental Protection Agency
30	105/5.430	0418	University Grant	Board of Higher Education/ Secretary of State/Illinois Student Assistance Commission
30	105/5.387	0136	University of Illinois Hospital Services	Healthcare and Family Services
30	105/5.263	0294	Used Tire Management	Environmental Protection Agency
625	5/13C-50	0963	Vehicle Inspection	Environmental Protection Agency
30	105/5.130	0929	Violent Crime Victims Assistance	Attorney General

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30	105/5.886	0819	VW Settlement Environmental Mitigation	Environmental Protection Agency
30	105/5.766	0885	Wage Theft Enforcement	Labor
30	105/5.238	0270	Water Revolving	Environmental Protection Agency
30	105/5.891	0247	Water Workforce Development	Commerce and Economic Opportunity
30	105/5.355	0163	Weights and Measures	Agriculture
30	105/5.21	0041	Wildlife and Fish	Natural Resources
30	105/5.445	0504	Wildlife Prairie Park	Natural Resources
30	105/5.531	0613	Wireless Carrier Reimbursement	Commerce Commission
30	105/5.493	0552	Workforce, Technology, and Economic Development	Commerce and Economic Opportunity
30	105/5.282	0128	Youth Alcoholism and Substance Abuse Prevention	Human Services
30	105/5.119	0910	Youth Drug Abuse Prevention	Human Services

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ALPHABETIC LISTING OF FUNDS

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30	105/5.03	0551	Anti-Pollution	Environmental Protection Agency
30	105/5.160	0971	Build Illinois Bond	Various
30	105/5.07	0141	Capital Development	Capital Development Board
30	105/5.09	0653	Coal Development	Commerce and Economic Opportunity
30	105/5.891	0959	Multi-Modal Transportation Bond	Transportation
30	105/5.43	0143	School Construction	Capital Development Board
30	330/7.7	0825	State Pension Obligation Acceleration Bond	Comptroller
30	415/2 & 4	0553	Transportation Bond, Series A	Transportation
30	415/2 & 4	0554	Transportation Bond, Series B	Transportation
30	330/12(c-1)	0695	Transportation Bond Series D	Transportation

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30	105/5.159	0970	Build Illinois Bond Retirement and Interest	Various Agencies
| 30	105/5.723	0694	Capital Projects	Treasurer
30	105/5.157	0101	General Obligation Bond Retirement and Interest	Treasurer
30	105/5.177	0105	Illinois Civic Center Bond Retirement and Interest	Commerce and Economic Opportunity

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20	1920/1.05	0991	Abandoned Mined Lands Reclamation Council Federal Trust	Natural Resources
20	205/205-55	0826	Agriculture Federal Projects	Agriculture
415	5/4(k)	0689	Agriculture Pesticide Control Act	Agriculture
30	105/5.13	0646	Alcoholism and Substance Abuse	Human Services
20	3930/ 7(k)(1)(m)	0988	Attorney General Federal Grant	Attorney General
110	205/9.09	0983	BHE Federal Grants	Board of Higher Education
30	105/5.571	0772	Career and Technical Education	Community College Board
30	750/9-10	0636	Commerce and Community Affairs Assistance	Commerce and Economic Opportunity
30	105/5.143	0875	Community Development/Small Cities Block Grant	Commerce and Economic Opportunity
20	1705/18.5	0142	Community Developmental Disability Services Medicaid Trust	Human Services
30	105/5.145	0876	Community Mental Health Services Block Grant	Human Services
30	105/5.144	0871	Community Services Block Grant	Commerce and Economic Opportunity
20	4010/2003	0131	Council on Developmental Disabilities Federal Trust	Council on Developmental Disabilities
30	105/5.747	0687	Court of Claims Federal Grant	Court of Claims
30	105/5.759	0843	Court of Claims Federal Recovery Victim Compensation Grant	Court of Claims

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20	3930/7(k)(1)	0488	Criminal Justice Trust	Illinois Criminal Justice Information Authority
20	860/5	0820	DCEO Energy Projects	Commerce and Economic Opportunity
20	505/22	0566	DCFS Federal Projects	Children and Family Services
30	105/34	0673	Department of Insurance Federal Trust	Insurance
820	205/17.5	0724	Department of Labor Federal Trust	Labor
Admin. Created		0592	DHS Federal Projects	Human Services
30	105/34	0408	DHS Special Purpose Trust	Human Services
20	1105/3(6)	0894	DNR Federal Projects	Natural Resources
30	105/5.326	0347	Employment and Training	Human Services
20	605/605-400	0737	Energy Administration	Commerce and Economic Opportunity
805	315/1	0439	Federal Agricultural Marketing Services	Agriculture
20	3305/17	0491	Federal Aid Disaster	Emergency Management
20	3305/17	0497	Federal Civil Preparedness Administrative	Emergency Management
110	947/65.15	0092	Federal Congressional Teacher Scholarship Program	Student Assistance Commission
20	1105/3(6)	0859	Federal Energy	Commerce and Economic Opportunity
20	605/605-855	0726	Federal Industrial Services	Commerce and Economic Opportunity
620	5/40	0095	Federal/State/Local Airport	Transportation

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15	515/1	0853	Federal Mass Transit Trust	Transportation
15	515/1	0343	Federal National Community Services	Human Services
15	515/1	0701	Federal Student Incentive Trust	Student Assistance Commission
110	947/113	0663	Federal Student Loan	Student Assistance Commission
30	105/5.324	0333	Federal Support Agreement Revolving	Military Affairs
20	1915/1	0765	Federal Surface Mining Control and Reclamation	Natural Resources
820	405/2100	0052	Federal Title III Social Security and Employment Service	Employment Security
50	740/6	0670	Federal Title IV Fire Protection Assistance	Natural Resources
820	405/2100	0055	Federal Unemployment Compensation Special Administration	Employment Security
15	515/1	0580	Fire Prevention Division	State Fire Marshal
15	515/5	0443	Flood Control Land Lease	Natural Resources
40	5/10-101	0086	Forest Reserve	Natural Resources
30	105/5.674	0394	Gaining Early Awareness and Readiness for Undergraduate Programs	Human Services
20	2805/2	0447	GI Education	Veterans' Affairs
30	105/5.794	0710	Homeland Security Emergency Preparedness Trust	Emergency Management Agency

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ALPHABETIC LISTING OF FUNDS

<u>ILCS</u>	<u>SECTION</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
15	515/1	0379	ICC Federal Grants Trust	Commerce Commission
30	105/5.552	0692	ICCB Adult Education	Community College Board
20	3915/5	0657	Illinois Arts Council Federal Grant	Illinois Arts Council
20	2505/2505-20	0140	Illinois Department of Revenue Federal Trust	Revenue
30	105/5.815	0904	Illinois State Police Federal Projects	State Police
420	44/20(b)(7)	0191	Indoor Radon Mitigation	Emergency Management Agency
30	105/5.106	0883	Intra-Agency Services	Commerce and Economic Opportunity
20	505/17a-5(10)	0911	Juvenile Justice Trust	Human Services
50	705/5	0923	Law Enforcement Officers Training Board Federal Projects	Law Enforcement Training and Standards Board
15	320/7	0470	Library Services	Secretary of State
30	105/5.74	0762	Local Initiative	Human Services
30	105/5.142	0870	Low Income Home Energy Assistance Block Grant	Commerce and Economic Opportunity
30	105/5.141	0872	Maternal and Child Health Services Block Grant	Human Services
15	515/1	0077	Mines and Minerals Underground Injection Control	Natural Resources
615	85/3	0855	National Flood Insurance Program	Natural Resources
420	40/21	0484	Nuclear Civil Protection Planning	Emergency Management
20	2405/3(f)	0495	Old Age Survivors Insurance	Human Services

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30	105/5.367	0013	Prevention and Treatment of Alcoholism and Substance Abuse Block Grant	Human Services
30	105/5.140	0873	Preventive Health and Health Services Block Grant	Human Services
20	2310/2310-35	0838	Public Health Federal Projects	Public Health
20	2310/2310-35	0063	Public Health Services	Public Health
105	5/2-3.36	0798	Rehabilitation Services Elementary and Secondary Education Act	Human Services
30	105/6z-66	0560	SBE Federal Agency Services	State Board of Education
30	105/6z-67	0410	SBE Federal Department of Agriculture	State Board of Education
30	105/6z-65.5	0561	SBE Federal Department of Education	State Board of Education
15	320/7	0176	Secretary of State Federal Projects	Secretary of State
20	105/4.01(5)	0396	Senior Health Insurance Program	Financial and Professional Regulation
20	105/4.01(5)	0618	Services for Older Americans	Aging
30	105/5.146	0935	Social Services Block Grant	Human Services
20	3930/7(k)(1)	0090	Special Federal Grant Projects	State’s Attorneys Appellate Prosecutor
775	5/8-112	0607	Special Projects Division	Human Rights
20	3930/7(k)	0117	State Appellate Defender Federal Trust	State Appellate Defender
110	947/113	0664	Student Loan Operating	Student Assistance Commission

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750	5/712	0269	Supreme Court Federal Projects	Supreme Court
30	250/1	0861	Tennessee Valley Authority Local Trust	Revenue
415	5/4(k)	0065	U.S. Environmental Protection	Environmental Protection Agency
410	255/7	0700	USDA Women, Infants and Children	Human Services
5	220/3	0897	Veterans' Affairs Federal Projects	Veterans Affairs
20	2405/5a	0081	Vocational Rehabilitation	Human Services
225	650/18	0476	Wholesome Meat	Agriculture

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<u>ILCS</u>	<u>SECTION</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
30	105/5.02	0309	Air Transportation Revolving	Transportation
30	105/5.257	0314	Facilities Management Revolving	Central Management Services
30	105/5.631	0317	Professional Services	Central Management Services
30	105/6z-101	0407	Grant Accountability and Transparency	Governor's Office of Management and Budget
30	105/5.50	0303	State Garage Revolving	Central Management Services
30	105/5.107	0903	State Surplus Property Revolving	Central Management Services
30	105/5.55	0304	Technology Management Revolving	Central Management Services
30	105/5.334	0332	Workers' Compensation Revolving	Central Management Services
30	105/5.62	0301	Working Capital Revolving	Corrections

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<u>ILCS</u>	<u>SECTION</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
30	105/34	0990	Attorney General Court-Ordered Settlement Distribution	Attorney General
30	105/5.773	0801	Attorney General’s State Projects and Court Ordered Distribution	Attorney General
415	60/22.2(a)	0153	Agrichemical Incident Response Trust	Agriculture
805	315/1	0440	Agricultural Master	Agriculture
20	1920/3.02	0257	Abandoned Mined Lands Reclamation Set Aside	Natural Resources
30	105/34	0736	BHE State Projects	Board of Higher Education
30	105/34	0252	Blue Waters Ditch Flood Control Project	Natural Resources
65	5/11-74.3-6	0160	Business District Retailers’ Occupation Tax	Revenue
30	105/6t	0617	Capital Development Board Contributory Trust	Capital Development Board
20	3105/9.01	0170	CDB Special Projects	Capital Development Board
30	105/5.175	0096	Cemetery Consumer Protection	Comptroller
305	5/12-10.2	0957	Child Support Enforcement Trust	Healthcare and Family Services
Court Order		0168	CMS vs AFSCME Wages Trust	Central Management Services
30	105/34	0668	College Savings Pool Administrative Trust	Treasurer
15	555	0767	Commemorative Medallions	Treasurer

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15	405/9.03	0462	Commercial Consolidation	Comptroller
5	375/6.9(f)	0577	Community College Health Insurance Security	Central Management Services
215	105/4(i)(j)(k)	0177	Comprehensive Health Insurance Board Payroll Trust	Comprehensive Health Insurance Plan Board
15	405/10.05d	0722	Comptroller Debt Recovery Trust	Comptroller
50	310/4.5	0112	Comptroller's Audit Expense Revolving	Comptroller
30	105/5.777	0933	Convention Center Support	Treasurer
30	105/5.241	0188	County and Mass Transit District	Revenue
55	5/5-1033	0869	County Automobile Renting Tax	Revenue
30	105/5.252	0190	County Option Motor Fuel Tax	Revenue
55	5/5-1006.5(c)	0219	County Public Safety or Transportation Retailers' Occupation Tax	Revenue
70	3720/4(g)	0084	County Water Commission Tax	Revenue
30	105/5.385	0335	Criminal Justice Information Projects	Criminal Justice Information Authority
20	3932/25(7)	0405	Deaf and Hard of Hearing Special Projects	Deaf and Hard of Hearing Commission
30	105/5.781	0615	Debt Settlement Consumer Protection	Financial and Professional Regulation
5	220/3	0419	DCEO Projects	Commerce and Economic Opportunity

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20	505/25	0582	DCFS Special Purposes Trust	Children and Family Services
20	1605/27	0978	Deferred Lottery Prize Winners Trust	Revenue
820	115/6	0251	Department of Labor Special State Trust	Labor
20	105/4.01(4)(5)	0830	Department on Aging State Projects	Aging
20	1705/22	0690	DHS Private Resource	Human Services
30	105/5.496	0921	DHS Recoveries Trust	Human Services
30	105/34	0642	DHS State Projects	Human Services
305	5/12-10.10	0211	DHS Technology Initiative	Human Services
15	405/9.03	0200	Direct Deposit Administration	Comptroller
45	151/10	0667	Disaster Response and Recovery	Emergency Management Agency
20	1105/3(6)	0884	DNR Special Projects	Natural Resources
325	20/20	0502	Early Intervention Services Revolving	Human Services
115	5/11	0996	Educational Labor Relations Board Fair Share Trust	Illinois Educational Labor Relations Board
15	405/9.05(b)	0540	Electronic Benefits Transfer	Human Services
30	105/5.85	0845	Environmental Protection Trust	Environmental Protection Agency
415	5/4(k)	0154	EPA Court Trust	Environmental Protection Agency
30	105/35	0074	EPA Special State Projects Trust	Environmental Protection Agency
10	5/1A-50	0467	ERIC Operations Trust	State Board of Elections

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30	105/6z-25	0338	Federal HOME Investment Trust	Revenue
20	405/405-110	0202	Flexible Spending Account	Central Management Services
70	750/25(f)	0558	Flood Prevention Occupation Tax	Revenue
40	5/2-141	0786	General Assembly Retirement Excess Benefit	General Assembly Retirement System
40	5/2-101	0481	General Assembly Retirement System	General Assembly Retirement System
Court Order		0818	Grant v. Dimas Escrow	Human Services
5	375/13	0457	Group Insurance Premium	Central Management Services
20	3860/25	0606	Health Information Exchange	Health Information Exchange Authority
105	5/3-15.12	0161	High School Equivalency Testing	Illinois Community College Board
55	5/5-1006	0139	Home Rule County Retailers Occupation Tax	Revenue
65	5/8-11-1	0138	Home Rule Municipal Retailers Occupation Tax	Revenue
30	105/5.353	0097	Home Rule Municipal Soft Drink Retailers' Occupation Tax	Revenue
30	105/5.868	0358	Illinois ABLE Accounts Administrative	Treasurer
20	3501/830- 30(c)	0994	Illinois Agricultural Loan Guarantee	Illinois Finance Authority
30	110/3(b)	0296	Illinois Executive Mansion Trust	Governor

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20	3501/830-35(c)	0205	Illinois Farmer and Agribusiness Loan Guarantee	Illinois Finance Authority
520	25/15(b)	0390	Illinois Habitat Endowment Trust	Natural Resources
15	505/16.8	0162	Illinois Higher Education Savings Program	Treasurer
30	105/5.859	0076	Illinois National Guard Billeting	Military Affairs
20	1805/56-2	0730	Illinois National Guard State Active Duty	Military Affairs
30	105/5.683	0424	Illinois Power Agency Trust	Illinois Power Agency
110	979/35	0557	Illinois Prepaid Tuition Trust	Illinois Student Assistance Commission
230	5/31.1	0271	Illinois Racing Board Charity	Revenue
20	5125/40	0860	Illinois Route 66 Centennial Commission Trust	Commerce and Economic Opportunity
30	105/5.867	0254	Illinois Secure Choice Administrative	Treasurer
30	105/5.26a	0708	Illinois Standardbred Breeders	Agriculture
40	5/22A-112	0529	Illinois State Board of Investments	Illinois State Board of Investments
30	105/5.827	0194	Illinois State Museum	Natural Resources
605	10/24	0455	Illinois State Toll Highway Authority	Illinois State Toll Highway Authority
605	10/24	0450	Illinois State Toll Highway Construction	Illinois State Toll Highway Authority

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30	105/5.26	0709	Illinois Thoroughbred Breeders	Agriculture
65	5/8-3-13	0452	Illinois Tourism Tax	Revenue
30	105/6a-6(4)	0359	IMSA Special Purposes Trust	Math and Science Academy
820	305/4(d)	0179	Injured Workers' Benefit	Workers' Compensation Commission
15	505/17	0195	IPTIP Administrative Trust	Treasurer
110	947/80(g)	0773	ISAC Loan Purchase Program Payroll Trust	Illinois Student Assistance Commission
30	105/34	0159	ISBE Teacher Certificate Institute	State Board of Education
20	3930/10.1(a) & 7(k)(l)	0318	ICJIA Violence Prevention Special Projects	Criminal Justice Information Authority
20	1105/3(6)	0931	J.J. Wolf Memorial for Conservation Investigation	Natural Resources
40	5/18-148	0787	Judges Retirement Excess Benefit	Judges' Retirement System
40	5/18-101	0477	Judges Retirement System	Judges' Retirement System
20	860/4	0465	Land and Water Recreation	Natural Resources
225	720/9.07	0858	Land Reclamation	Natural Resources
30	750/9-4.4	0992	Loan Loss Reserve	Commerce and Economic Opportunity
30	105/5.893	0919	Local Cannabis Consumer Excise Tax Trust	Revenue
30	105/5.893	0939	Local Government Aviation Trust	Revenue

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5	375/10(i)	0193	Local Government Health Insurance Reserve	Central Management Services
30	105/5.240	0189	Local Government Tax	Revenue
70	3610/5.01	0841	Metro East Mass Transit District Tax	Revenue
70	210/13	0337	Metropolitan Pier and Exposition Authority Trust	Metropolitan Pier and Exposition Authority
70	210/13f	0941	MPEA Grants	Treasurer
65	5/8-11-8	0868	Municipal Automobile Renting Tax	Revenue
65	5/8-11-2.3	0967	Municipal Motor Fuel Tax	Revenue
35	636/5-50(i)	0719	Municipal Telecommunications	Revenue
30	105/5.814	0125	Municipal Wireless Service Emergency	Revenue
725	175/5(g)	0951	Narcotics Profit Forfeiture	State's Attorneys Appellate Prosecutor
30	150/4	0069	Natural Heritage Endowment Trust	Natural Resources
30	105/5.864	0831	Natural Resources Restoration Trust	Natural Resources
30	105/5.426	0088	Non-Home Rule Municipal Retailers' Occupation Tax	Revenue
30	105/5.603	0774	Oil Spill Response	Environmental Protection Agency
5	365/3	0460	Payroll Consolidation	Comptroller
415	5/4(k)	0207	Pollution Control Board State Trust	Environmental Protection Agency

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35	720/.01	0263	Private Vehicle Use Home Rule	Revenue
30	230/2a	0401	Protest	Treasurer
30	105/5.495	0421	Public Aid Recoveries Trust	Healthcare and Family Services
20	2310/2310-35	0896	Public Health Special State Projects	Public Health
230	5/27(a-5)	0785	Quarter Horse Purse	Racing Board
820	305/7(f)	0685	Rate Adjustment	Treasurer
225	454/20-85	0629	Real Estate Recovery	Financial and Professional Regulation
240	40/35-5	0291	Regulatory	Agriculture
70	3615/4.03	0812	RTA Sales Tax	Revenue
625	5/7-101 & 7-213	0436	Safety Responsibility	Secretary of State
55	5/5-1006.7(d)	0498	School Facility Occupation Tax	Revenue
820	305/7(f)	0431	Second Injury	Workers' Compensation Commission
30	105/34	0295	Secretary of State Interagency Grant	Secretary of State
625	5/3-402.4	0890	Secretary of State International Registration Plan	Secretary of State
820	305/4a-6.1	0274	Self-Insurers Administration	Workers' Compensation Commission
820	305/4a-5	0940	Self-Insurers Security	Workers' Compensation Commission
Court Order		0848	Settlement Fund-Illinois Chamber of Commerce v. Filan	Treasurer

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30	105/34	0882	Sheffield February 1982 Agreed Order	Emergency Management Agency
40	5/21-109.1(b)	0204	Social Security Administration	Comptroller
20	607/3-25	0321	South Suburban Increment	Commerce and Economic Opportunity
30	105/8.25-4	0229	Sports Facilities Tax Trust	Sports Facilities Authority
230	5/27(a-5)	0217	Standardbred Purse	Illinois Racing Board
30	105/5.642	0144	State Board of Education Special Purpose Trust	State Board of Education
20	205/205-415	0602	State Cooperative Extension Service Trust	Agriculture
30	105/5.73	0755	State Employees Deferred Compensation Plan	Central Management Services
40	5/14-135.07	0788	State Employees Retirement Excess Benefit	State Employees' Retirement System
40	5/14-131	0479	State Employees Retirement System	State Employees' Retirement System
20	205/205-20	0835	State Fair Promotional Activities	Agriculture
70	1605/30(c)	0717	State Metro-East Park and Recreation District	Revenue
15	405/10.05 and 10.06	0658	State Off-Set Claims	Comptroller
30	105/34	0932	State Treasurer Court Ordered Escrow	Treasurer
30	105/5.862	0103	State Treasurer's Administrative	Treasurer

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740	175/8	0703	State Whistleblower Reward and Protection	Attorney General
110	991	0235	Student Investment Account Administrative	Treasurer
30	105/34	0230	Supreme Court Special State Projects	Supreme Court
20	2505/2505- 475	0583	Tax Suspense Trust	Revenue
5	375/6.5(f)	0203	Teacher Health Insurance Security	Central Management Services
40	5/16-178	0789	Teachers Retirement Excess Benefit	Teachers' Retirement System
40	5/16-101	0473	Teachers Retirement System	Teachers' Retirement System
765	1025/18	0482	Unclaimed Property Trust	Treasurer
20	2805/2.03	0775	Veterans Affairs Library Grant	Veterans' Affairs
30	105/34	0501	Veterans' Affairs State Projects	Veterans' Affairs
15	405/10.14	0485	Warrant Escheat	Comptroller
505	135/5	0651	Watershed Park	Agriculture

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SECTION FUNDS
SUB-SECTION REFERENCE
PROCEDURE FUND LISTING - OTHER TRUST FUNDS

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81-002

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OTHER TRUST FUNDS

No "Other Trust Funds" are currently assigned.

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10	Overview
10	The Expenditure Authority Accounting System
20	Appropriations
	.. Statute Statement
	.. Types of Appropriations
	.. Appropriation Process
	.. Appropriation Purpose
	.. Lapse Appropriation
	.. Expenditure Restriction
30	Other Expenditure Authority
	.. Non-appropriated Expenditure Authority
	.. Sub-account Creation Procedures
40	Description of the Expenditure Authority Account Code Structure
	.. Expenditure Authority Account Code
50	Detail Expenditure Account Code
60	Locating Detail Expenditure Account Codes
20	Input Procedures
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- 40 Control
 - 10 Monthly Appropriation Status Report SB01
 - 20 Reconciliation of Monthly Appropriation Status Report - Unexpended Appropriation Balance
 - 30 Expenditure Transfer
 - 50 Detail Object Correction
- 50 Reference
 - 10 Alphabetic Index of Expenditure Items
 - 20 Listing of Detail Expenditure Accounts Within Common Object
 - 30 Narrative Description of Detail Expenditure Accounts
 - 40 Organization Unit Code Assignment
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		July 1, 1997
PROCEDURE	THE EXPENDITURE AUTHORITY ACCOUNTING SYSTEM	REVISION NUMBER
		98-001

THE EXPENDITURE AUTHORITY ACCOUNTING SYSTEM

Authority for expenditures of the State of Illinois by all State agencies is established by different methods depending on the source of the funds to be expended by the agency. Presently, the two basic types of expenditure authorities used are appropriated and non-appropriated accounts.

Appropriation accounts (budget lines) are created for the amount appropriated by the General Assembly and approved by the Governor. Non-appropriated accounts (budget lines) are created at the request of a State agency. This is explained in Procedure 11.10.30.

The Statewide Accounting Management System will contain records for each of the different expenditure authorities whether appropriated or non-appropriated. These records will be used:

- . as a control to ensure appropriations (budget lines) are not overexpended, and
- . to produce meaningful statewide accounting records and information.

The expenditure authority accounting system provides for maintenance of the uncommitted and unexpended balance for each expenditure authority account. Balances, maintained for non-appropriated expenditure authority accounts, are subject to the same expenditure rules as appropriated budget lines. In addition, there must be adequate revenues (dedicated receipts) to support the non budgeted account.

Prior to processing an expenditure, the appropriation (budget line) balance is checked to ensure that a sufficient balance exists for the expenditure. If a sufficient balance exists, the unexpended/uncommitted balance of this account is reduced by the amount of the expenditure. If an insufficient appropriation (budget line) balance exists, then the voucher is returned to the originating agency to take the necessary corrective action.

The following transactions are used to maintain the expenditure authority (budget line) records:

- . Addition of a new expenditure authority account (budget line)
- . Deletion of an expenditure authority account (budget line)
- . Amendment of an appropriation account (budget line)

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SUB-SECTION OVERVIEW

EFFECTIVE DATE

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PROCEDURE THE EXPENDITURE AUTHORITY ACCOUNTING SYSTEM

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- . Transfer of an expenditure authority (budget line) amount
- . Change in allotment balance
- . Obligation (encumbrance) transactions
- . Voucher processing
- . Warrant issuance
- . Warrant void
- . Expenditure transfer
- . Cash refund
- . Change in the unreleased appropriation (reverted budget line) balance

Procedures on the use of the above transactions are explained in various sections of this Manual.

Expenditure authority reports are provided to State agencies for use in reconciling the balances maintained in the Statewide Accounting Management System with the balances maintained by State agencies. These reports list account (budget line) balances and also the detail and summarized transactions processed during each processing period.

The remainder of this section of the SAMS Manual explains the different expenditure authorities which must exist before an agency may incur expenditures. It also discusses the conversion of the CUSAS 16-digit "expenditure authority account code" to the 17-digit SAMS budget line.

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APPROPRIATIONS

STATUTE STATEMENT

The 1970 Constitution of Illinois, in Article VIII, Section 2(b), gives the General Assembly the power to make appropriations.

"The General Assembly by law shall make appropriations for all expenditures of public funds by the State. Appropriations for a fiscal year shall not exceed funds estimated by the General Assembly to be available during that year."

This power of the General Assembly to make appropriations for all expenditures of public funds is clarified by acts of the General Assembly primarily in "An Act in Relation to State Finance" (Approved June 10, 1919, as amended).

TYPES OF APPROPRIATIONS

The appropriations made by the General Assembly specify the purposes for which the public funds of the State may be expended and are generally made to organizational units, such as agencies or divisions within agencies. These appropriations may be of six basic types:

Regular appropriations which are made at the beginning of the fiscal year for the current fiscal year;

Deficiency appropriations which are made when the purpose of the regular appropriation has not been completed but the regular appropriation monies have been exhausted;

Supplemental appropriations which are made when the purpose of the regular appropriation has been expanded or a new purpose is to be funded;

Continuing appropriations which are made effective immediately and available for expenditure in the succeeding fiscal year(s); or

Casual deficit appropriations which are made pursuant to the Casual Deficits in State Revenues Act.

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Reappropriations which are made at the beginning of a fiscal year to carry forward the unexpended portion of an appropriation for the prior fiscal year.

Section 25 appropriations pursuant to 30 ILCS 105/25.

Prior Year appropriations which provide for prior year spending from a current appropriation.

APPROPRIATION PROCESS

When an appropriation bill is introduced into the General Assembly, the Comptroller assigns preliminary expenditure authority account code numbers (budget lines) to each appropriation in the bill. After the assignment of the preliminary account code numbers (budget lines), the Appropriation Account Code Assignment Report is placed on the Comptroller's website under the Agencies tab.

After an appropriation bill completes the legislative process and becomes law, the bill is filed with the Secretary of State who assigns a public act number. The Secretary of State then furnishes the Comptroller a copy of each Public Act. The Comptroller verifies and updates the preliminary expenditure authority account codes (budget lines) and then forwards to each agency a final report listing the description, amount and the account code (budget line) of each appropriated "line item." Thereafter, the Comptroller publishes a handbook, APPROPRIATIONS, which presents a condensed copy of all the coded appropriations along with selected summaries and related information.

APPROPRIATION PURPOSE

The purpose of an appropriation (budget line) is generally specified in terms of "Common Objects." Appropriations (budget lines) may also be enacted functionally or programmatically. Common objects of appropriations are:

Personal Services	Printing	Awards and Grants
Retirement	Equipment	Permanent Improve- ments
Social Security	Electronic Data Processing	Transportation and Related Construction
Group Insurance	Telecommunications	Debt Service
Contractual Services	Operation of Auto- motive Equipment	Refunds
Travel		
Commodities		

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Some other appropriations (budget lines) are not described in terms of the standard common object. These are:

Lump Sum Appropriations (Budget Lines), which cover expenditures for two or more of the standard common objects. Such appropriations (budget lines) are used for projects or activities where a breakdown into standard common objects would be impractical or undesirable, either because of the nature of the project or activity, or because of the lack of historical data in the area. One of the most common, lump sum appropriations (budget lines) for repairs and maintenance, is ordinarily charged with expenditures for contractual services and commodities. Another type, often used to cover the costs of administering a new law, may be charged with anything from personal services to equipment. As expenditures are made against a lump sum appropriation (budget line), they must be classified by detail expenditure account codes.

Lump Sum appropriations (budget lines) are further defined, where possible, to the “category” in which the most significant usage is anticipated. The additional lump sum purposes are as follows:

- Operations, Lump Sum & Other Purposes
- Awards and Grants, Lump Sum and Other Purposes
- Permanent Improvements, Lump Sum and Other Purposes
- Transportation and Related Construction, Lump Sum and Other Purposes

Detail Expenditure Appropriations (Budget Lines), which cover a narrow range of expenditures. These budget lines are literally only those which can be classified to a single line (or account) in the chart of detail expenditure accounts. This type of appropriation (budget line) is often encountered in appropriations (budget lines) for awards and grants, where the object of the expenditure is precisely defined, as “Tort Claims” or “Travel and Allowances for Committed, Paroled and Discharged Prisoners.”

Besides being a common object, lump sum or detail expenditure account appropriation (budget line), certain appropriations (budget lines) have specific stipulations attached to them which must be complied with before expenditure authority is granted, such as:

- availability of cash from a specific revenue source
- availability of specific federal funds

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- approval of the Governor, Space Needs Commission, Central Management Services, Capital Development Board, etc.

NOTE: For a listing of common object codes and detail expenditure account codes, see Procedure 11.50.20 - Listing of Detail Expenditure Accounts within Common Object.

LAPSE APPROPRIATION (Budget Line)

Section 25 of “An Act in Relation to State Finance” states:

“Outstanding liabilities as of June 30, payable from appropriations which have otherwise expired, may be paid out of the expiring appropriations during the two-month period ending at the close of business on August 31. Any service involving professional or artistic skills or any personal services by an employee whose compensation is subject to income tax withholding must be performed as of June 30 of the fiscal year in order to be considered an “outstanding liability as of June 30” that is thereby eligible for payment out of the expiring appropriation.”

This two-month period described above is called the lapse period. Expenditures during the lapse period against prior year appropriations (budget lines) may only be made where there exists an outstanding liability incurred by the agency prior to the end of the fiscal year. No expenditures against a prior year appropriation (budget line) may be made after August 31 of the following fiscal year, unless special provisions are provided in statute for that fiscal year.

EXPENDITURE RESTRICTION

The State of Illinois uses the allotment capability (reversions in SAMS) to restrict spending which requires authorization by another party or parties before payment. For example, “Governor's Releases” require the Governor's approval before payments can be processed. In other instances, releases are used when, by statute, appropriation or language, one agency must approve the expenditures or obligations incurred by another agency. As appropriations (budget lines) requiring Governor's Releases are set up, the unreleased balance will be shown as reverted. Later as the amounts are released, the reverted balance will be decreased until all the funds are released.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
APPROPRIATION ESTABLISHMENT SYSTEM

CODE ASSIGNMENTS FY 1983 APPROPRIATION ACCOUNTS
BY AGENCY, DIVISION, CATEGORY, FUND & OBJECT

(A) BILL FUNC IN	(B) FND APR	(C) AGY ALT	(D) DV TRN	(E) C OBJ	(F) SUF TERM	(G) X DATE	(H) FY S	(I) APPROPRIATED FOR	(J) AMOUNT INTRODUCED	(K) AMOUNT PASSED 1ST HOUSE	(L) AMOUNT PASSED G. A.	(M) AMOUNT APPROVED
------------------------	-------------------	-------------------	------------------	-----------------	--------------------	------------------	----------------	-------------------------	-----------------------------	-----------------------------------	-------------------------------	---------------------------

Copy of Agencies Code Assignment Reports (Tentative/Final)
found on IOC website/Agencies tab

(L) COMPTROLLER
(M) ADMINISTRATION
(N) GENERAL REVENUE FUND

								(O)				
SB9999	001	- 360	- 01	- 1	- 120	- 0000	- 83					
7800	C	C	P		00/00/00	1	PERSONAL SERVICES REGULAR POSITIONS	1,000,000.00				
SB9999	001	- 360	- 01	- 1	- 161	- 0000	- 83					
7800	C	C	T		00/00/00	1	CONTRIBUTION, STATE EMPLOYEE RETIREMENT	10,000.00				
SB9999	001	- 360	- 01	- 1	- 170	- 0000	- 83					
7800	C	C	N		00/00/00	1	CONTRIBUTION SOCIAL SECURITY	10,000.00				
SB9999	001	- 360	- 01	- 1	- 900	- 0000	- 83					
7800	C	C	N		00/00/00	1	ALL OTHER OPERATIONAL EXPENSES	1,000,000.00				
								TOTAL	2,020,000.00			
								AGENCY TOTAL	2,020,000.00			
								BILL TOTAL	2,020,000.00			

- a Appropriation Bill Number.
- b Function Code.
- c Comptroller's 16 digit expenditure authority account code assigned to each line on the appropriation bill.
- d Fiscal Year to which the account applies.
- e Appropriation control code.
- f Allotment control code.
- g Transfer (2%) control code.
- h Termination date of account.
- i Account status code
 1. Introduced
 2. Passed first house
 3. Passed both houses
 4. Failed to pass
 5. Approved by Governor at bill amount or at reduced amount
 6. Reappropriation approved and adjusted for 6/30 balance
 7. Vetoed
- j Amount of expenditure authority account as introduced.
- k Amount of expenditure authority account as approved and filed with the Secretary of State. This column will be blank when you receive the report when the bill is introduced.
- l Agency name.
- m Division within agency.
- n The fund whose resources are used to finance the appropriation.
- o Description of the expenditure authority account.

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OTHER EXPENDITURE AUTHORITY

NON-APPROPRIATED EXPENDITURE AUTHORITY

As explained in Procedures 09.10.40 and 09.20.10, agencies receiving federal or state monies which are not appropriated must request the establishment of a new federal or state trust fund to receive the deposits of the money or they may establish sub-accounts within an existing federal or state trust fund. (See Section 09 - Funds for procedures to follow in establishing a fund account and Section 25 - Receipts and Cash Refunds for procedures to follow in establishing a receipt account (revenue source).)

Under the first approach, a new fund with a unique fund number will be established for each new federal or State non-appropriated project begun by an agency. Under the second approach, a new fund would not be established but rather the monies would be deposited into an existing federal or state trust fund. Expenditures incurred by the project could be controlled by using the allotment (reversion) field to set up sub-accounts within the existing federal or state fund. All receipts for the project would be credited to the sub-account decreasing the allotment (reversion) by the amount of the receipt.

The Office of the Comptroller prefers the use of the sub-account method rather than the new fund approach in order to limit the number of new funds which must be created in the State Treasury.

The procedures to establish new expenditure authority sub-accounts are set forth below.

SUB-ACCOUNT CREATION PROCEDURES

The following information describes the procedures necessary to complete the "CHART OF ACCOUNTS MAINTENANCE AND INQUIRY" form in order to set up sub-accounts within an existing fund. All references refer to Exhibit 11.10.30-A. For a completed form, see Exhibit 11.10.30-B.

General Information

- (1) Enter the agency name
- (2) Enter the date of the inquiry

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General Information (continued)

- (3) Enter the agency address
- (4) Enter the name to whose attention approved C-45 should be returned.

Establishment Information

To establish sub-accounts within an existing fund, agencies can disregard Sections I and III of the form. An agency can establish a sub-account in any one of three ways or a combination of the three.

One way is to request establishment of a new expenditure authority account (budget line) within the present expenditure authority account (budget line). This is done by checking the box "add expenditure authority account (budget line)" (5),

A second way is to request establishment of a new organizational unit within the agency for expenditure authority purposes. This is done by checking the box "add organizational unit" (6) , or

A third way is to request a new sequence code. This can be done by explaining the new code (budget line) in space 12

After a decision is made by the agency as to how the sub-account should be established, the following steps should be followed.

- (7) Indicate whether expenditures are subject to control based on receipts. If "yes" and the receipt account (revenue source) is known, enter the receipt account (revenue source) number.
- (8) Indicate whether expenditures are subject to control based on allotments.
- (9) Specify and explain if expenditures are subject to control based on some other indicator.
- (10) Enter number and name of fund from which expenditures will be made.

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(11) Indicate preferred (SAMS) sixteen-digit expenditure authority code.

(12) Indicate the description of the addition. Included in the description should be an estimate of the anticipated expenditure or budgetary spending level for the current year and the statutory authorization reference which allows the expenditure.

Agency Authorization

(13) Signature of agency official.

(14) Title of agency official.

(15) Date of Inquiry

(16) Typed or printed name of agency official.

(17) Telephone number of agency official.

NOTE: A copy of the agreement (grant/contract) between the agency and the funding source should be attached to all requests for non-appropriated expenditure authority. Also required are: (1) assurance of advance funding to meet initial program expenses; (2) assurance of current availability of "matching" resources, if required; and (3) reference to statutory authority to carry out the purposes of the program.

Distribution

The completed form and accompanying documents (see note above) should be sent to the Comptroller's Office. After the "CHART OF ACCOUNTS MAINTENANCE AND INQUIRY" form has been received by the Comptroller's Office, it will be reviewed and the agency notified of the action taken.

If the request is approved, the "CHART OF ACCOUNTS MAINTENANCE AND INQUIRY" form will be returned to the requesting agency with notification of approval. If the request is denied, the form will be returned with a letter indicating the reason for denying the request.



Chart of Accounts Maintenance and Inquiry

Agency Department of XYZ Date 3/26/04
 Address 123 N. First Street, Springfield, IL 62706
 Attention Jane Doe

I. Receipt Account Add Delete Estimated Annual Receipts _____
 Account Code _____ Receipts to be deposited into Fund No. _____
 Fund Name _____
 Sources of Receipts _____

II. Expenditure Authority Account Organizational Unit
 Add Delete Add Delete
 Account _____ Account _____
 Expenditures subject to Control based on:
 a) Receipts Yes No If yes, give Receipt Account Number _____
 b) Allotments Yes No
 c) Other (please specify) _____

Expenditures to be made from Fund No. 471 Fund Name Comptroller Federal Training Fund
 Suggested Expenditure Authority Account Code 471-36075-1900-00-04

III. Detail Expenditure Object Add Delete Inquiry
 Account to be deleted or inquired about (if known) _____

IV. Description of any Addition, Deletion or Inquiry from Section I, II, or III.

This office is the recipient of an additional Federal grant from H.E.W. to administer and distribute TITLE III funds. The operating costs of this division and the distributive function will be financed entirely from the above-requested account.

NEW DIVISION

NEW EXPENDITURE AUTHORITY ACCOUNT

Signature: _____ Title _____ Date _____
 _____ Telephone _____
 Please type or print name

Comptroller Use Only

V. Type of Account	Account Number	Remarks
1. Receipt Account Added <input type="checkbox"/> Deleted <input type="checkbox"/>	_____	_____
2. Expenditure Authority Added <input type="checkbox"/> Deleted <input type="checkbox"/>	_____	_____
3. Organizational Unit Added <input type="checkbox"/> Deleted <input type="checkbox"/>	_____	_____
4. Detail Expenditure Object Added <input type="checkbox"/> Deleted <input type="checkbox"/> Inquiry <input type="checkbox"/>	_____	_____

Approved By _____ Date _____

Changed By _____ Date _____



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SECTION EXPENDITURE AUTHORITY
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EFFECTIVE DATED
January 1, 1999

PROCEDURE DESCRIPTION OF THE EXPENDITURE AUTHORITY
ACCOUNT CODE STRUCTURE

REVISION NUMBER
99-003

DESCRIPTION OF THE EXPENDITURE AUTHORITY ACCOUNT CODE STRUCTURE

Expenditure authority accounts (budget lines) for funds held by the State Treasurer are established either by a legislative appropriation, by creation of a non-appropriated fund, or by creation of a sub-account within an existing fund (see Procedure 11.10.30). In all cases, the Office of the Comptroller establishes an expenditure authority account (budget line) for each expenditure authority. Agencies use the expenditure authority account (budget line) when requesting the Comptroller to approve vouchers against the authority.

EXPENDITURE AUTHORITY ACCOUNT CODE (BUDGET LINE)

Agencies will submit documents using the CUSAS 16-digit account code. These codes will be converted, by the Comptroller's Office, to the SAMS 17-digit budget line which will appear on all inquiries and output reports. The table shown below provides a crosswalk from CUSAS codes to SAMS codes.

AAA-BCCDD-EFFF-GG-HH-YY (CUSAS code used for input)	YY AAAA BCC DD EFFF GG HH_ (SAMS code used for inquiries and outputs)
	YY - Fiscal Year
AAA - Fund	AAAA - Fund
BCC - Agency (First digit indicates agency group)	BCC - Agency (First digit indicates agency group)
DD - Division/Program	DD - Organization (Last 2 digits reserved for future use.)
EFFF - Object of Expenditure (First digit indicates category)	EFFF - Object of Expenditure (First digit indicates category)
GG - Sequence	GG - Sequence
HH - Type of Account	HH - Type of Account
	_ - Last digit reserved for future use.
YY - Fiscal Year	

The following example illustrates the crosswalk between CUSAS and SAMS expenditure account codes:

CUSAS	001-36001-1200-0200-98
SAMS	98 0001 360 01 12000200_

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Each appropriated or non-appropriated account (budget line) is coded with the CUSAS sixteen (16) numeric characters for input documents and the SAMS seventeen (17) numeric characters for inquiries and output documents. The actual assignment of the codes is accomplished by the Comptroller after reviewing the appropriation bills in consultation with State agencies and/or by an agency requesting a new fund or sub-account. The components of this coding structure are discussed in the following paragraphs:

Fund

AAA (AAAA) - The three (four in SAMS with the first character zero filled) character fund field indicates the fund whose resources have been authorized for expenditure. (For a listing of funds, see Procedure 09.50.10).

Organization Unit (Agency/Organization)

BCCDD - The five character organizational unit field indicates the State agency and division/program authorized to incur expenditures as follows (in SAMS, the agency is a three character field and the organization is a four character field, with the last two characters showing as blank initially):

Agency Group (B)

This one character classification code provides for classification of agency groups such as legislative agencies, judicial agencies, elected officers, departments, other agencies, and higher education.

Agency (CC)

The two character classification code provides for a unique code assigned to each State agency. Agencies include organizational units at the level of a code department, an elected official's office, or a specific university.

Division/Program (DD)

This two character classification code provides for a unique code assigned to each division or program within an agency. The term "division" is used generically to mean a second echelon organizational unit within an agency. This field can also be used as a program code or as a primary sequence code. In the former case, program appropriations could be encoded. The latter use as a primary sequence code could be applicable in the case of the Capital Development Board appropriations to aid State agencies in the planning and construction of their capital projects. The user agencies 2nd and 3rd digit in the

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organizational unit code will be indicated in the division field of the Capital Development Board's code. See Procedure 11.50.41 for a list of CDB user agency codes.

NOTE: For a listing of organizational units, see Procedure 11.50.40.

Appropriation Account

The object of expenditure, sequence and type of account are included in the Appropriation Account under SAMS.

Object of the Expenditure

EEEE - The four character object of expenditure field indicates the purpose, or object, for which the organizational unit has been authorized to expend the resources of the indicated fund. Four digits are used to indicate the object of an account, whether appropriated or non-appropriated. Each object of expenditure specified by Section 13 of the Finance Act is described by the four-digit code, as are other commonly used objects of expenditure not listed in the Finance Act.

The first of the four digits in the object field indicates the authorized category of expenditure. The categories of expenditure are:

<u>CODE</u>	<u>CATEGORY</u>	<u>DEFINITION</u>
1	Operations	Expenses required for normal agency activities. Includes expenditures for personal services, fringe benefits, contractual services, commodities, equipment, electronic data processing, telecommunication, operation of automotive equipment.
4	Awards and Grants	Expenses associated with special purpose expenditures. Includes awards and indemnities, pensions and annuities, shared revenue payments or grants to local governments or to quasi-public agencies. Also includes gratuitous payments to persons who are not wards of the State.

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PROCEDURE	DESCRIPTION OF THE EXPENDITURE AUTHORITY ACCOUNT CODE STRUCTURE	REVISION NUMBER
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<u>CODE</u>	<u>CATEGORY</u>	<u>DEFINITION</u>
6	Permanent Improvements	Capital expenditures for the acquisition of land, construction of structures, improvements of buildings, site improvements, and certain capital equipment.
7	Transportation and Related Construction	Capital expenditures for the acquisition of land, construction and improvements of highways and waterways, repair and maintenance of highways, and the improvement of waterway sites.
8	Debt Service	Expenditures for the retirement of State debt and the payment of interest on such debt.
9	Refunds	Repayment of taxes, fees, deposits and grants paid in excess or in error to the State.

The remaining three digits in the object field indicate the object of expenditure within a category. For a listing of the detail expenditure accounts (objects) within common object (object of expenditure), see Procedure 11.50.20. An example of the object of expenditure is:

```

1      200
.      .
.      .
.      .
.      .....Contractual Services
.
.
.....Operations Category

```

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Sequence

GG - The two character sequence code permits unique identification of expenditure accounts which may have all other characteristics in common with other account(s). This would be true when two or more accounts represented the same specific type of expenditure authority from the same fund, to the same organization unit, and for the same object. Such accounts are distinguished by using the sequence field--e.g., one of the accounts with identical characteristics will be sequence 01, another sequence 02, and so forth. Another common use of this field is the indication of project numbers for permanent improvement appropriations (budget lines).

Type of Account

HH - The two character type of account code is used to indicate the type of expenditure authority represented by the account such as non-appropriated, new appropriation, deficiency appropriation, supplemental appropriation, or reappropriation. In the case of reappropriations, the fiscal year of the original appropriation will be indicated by the code.

<u>Code</u>	<u>Account Type</u>
00	New appropriation
01	1st deficiency
02	2nd deficiency
03	3rd deficiency
04	4th deficiency
05	Supplemental appropriation
07	Casual deficit appropriation
08	Continuing appropriation
XX	Reappropriation for FY XX
25	Section 25
55	No appropriation
PY	Prior Year

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SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO. 11.10.50 1 of 2
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2003
PROCEDURE	DETAIL EXPENDITURE ACCOUNT (OBJECT) CODE	REVISION NUMBER 04-001

DETAIL EXPENDITURE ACCOUNT (OBJECT) CODE

The detail expenditure account (object) code is a separate four-digit code and should not be confused with the four-digit "object of expenditure."

ABBB

. .
. .
. detail expenditure
. category

The first digit of the expenditure account (object) code A indicates the authorized category of expenditures. There are six categories of expenditures:

- Operations
- Awards and Grants
- Permanent Improvements
- Transportation and Related Construction
- Debt Service
- Refunds

For an explanation of the categories, see Procedure 11.10.40. The remaining three digits BBB describe the detail expenditure account (object).

The purpose of the detail expenditure account (object) is not for control but to report expenditure information at a more refined level within a common object (object of expenditure). Specific groups of detail expenditure accounts (objects) underlie and refine each common object (object of expenditure). An example is:

Common Object: (Object of Expenditure)	1800	<u>OPERATION OF AUTOMOTIVE EQUIPMENT</u>
	1893	Repair and Maintenance, Automotive Equipment
	1894	Parts and Fittings, Automotive Equipment
DETAIL EXPENDITURE ACCOUNT (OBJECT) CODE	1896	Gasoline, Oil and Antifreeze
	1897	University Central Transportation Services
	1899	Automotive Expense, Not Elsewhere Classified

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PROCEDURE	DETAIL EXPENDITURE ACCOUNT (OBJECT) CODE	REVISION NUMBER 98-001

The "EDP" and "lump sum" object of appropriation are functional expenditure authorities. They require the use of all the detail expenditure accounts (objects) for accurate classification of expenditures in connection with them. For example, the object of appropriation for EDP (1600) would cite the detail expenditure account (object) 1120 when processing a payroll voucher for personal services regular positions. A detail expenditure account (object) must be associated with each expenditure transaction and must be valid with the object of appropriation indicated in the expenditure authority account. Only supplies, materials, and equipment directly related to an EDP operation are properly chargeable to an appropriation (budget line) for electronic data processing.

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SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2004
PROCEDURE	LOCATING DETAIL EXPENDITURE ACCOUNT CODES	REVISION NUMBER 04-002

LOCATING DETAIL EXPENDITURE ACCOUNT CODES

When an agency has made an expenditure and is preparing the document to be sent to the Comptroller's Office for warrants to be written for payment, it becomes necessary to determine which detail expenditure account (object) codes to use so that expenditure information can be reported at a refined level. The action sequence to follow in making the determination is:

<u>STEP</u>	<u>ACTION</u>
1	<p>Check the "Alphabetic Index of Expenditure Items" in the SAMS Manual (Section 11.50.10). This index does not intend to identify the proper detail expenditure account (objects) in all instances, but identifies the detail expenditure account (object) most frequently used for items chargeable to operational accounts.</p> <p>If assistance is needed in determining which common object (object of expenditure) pertains to the expenditure refer to the "State Finance Act" (30 ILCS 105/14 - 24.3) for the legal definitions of common objects (objects of expenditure). (See Step 2)</p>
2	<p>Even if the detail object (object) has been tentatively identified in Step 1 <u>always</u> refer to the "Narrative Description of the Detail Expenditure Accounts (Objects)" in the SAMS Manual (Section 11.50.30) before making a final determination. The description contained in the narrative section for the selected detail object (object) should closely relate to the purpose of your expenditure as defined in the State Finance Act.</p>
3	<p>If the detail expenditure account (object) code still cannot be determined, contact the Comptroller's Office (217/782-3060) for assistance.</p>

**STATE OF ILLINOIS
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SECTION EXPENDITURE AUTHORITY
SUB-SECTION INPUT PROCEDURES
PROCEDURE FUNCTIONAL TRANSFERS

PROCEDURE - PAGE NO.
11.20.10 1 of 1
EFFECTIVE DATE
January 1, 2003
REVISION NUMBER
03-003

FUNCTIONAL TRANSFERS

Section 9b of "An Act in Relation to State Finance" states:

"Whenever an appropriation is made to or for the use of any State officer, office, department, division, institution, commission, board or other agency and his or its functions are transferred to a successor, the appropriation or any unobligated part thereof shall be deemed to have been made to such successor to the same extent as if such successor were specifically named in the appropriation law. A change in the name or title of any of the above shall be deemed a transfer of functions to a successor."

When a functional transfer occurs as described above, the Governor (for agencies reporting to the Governor) must notify the Comptroller's Office in writing of the transfer, including a copy of the transfer document (Public Act or Executive Order). The letter must include the transferring agency's name and expenditure authority account codes (SAMS 16-digit code) to be transferred, the available balances to be transferred, the name of the agency to which the transfer is being made, and the effective date of the transfer. The Office of the Comptroller will update its files to transfer the appropriation data from the transferring agency to the receiving agency and then notify the agencies as to the action taken.

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OFFICE OF THE COMPTROLLER**

SECTION EXPENDITURE AUTHORITY

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EFFECTIVE DATE

January 1, 2003

PROCEDURE APPROPRIATION TRANSFERS

REVISION NUMBER

03-003

APPROPRIATION TRANSFERS

STATUTE STATEMENT

The authority for agencies to make appropriation (budget line) transfers is contained in the following sections from An Act in Relation to State Finance (30 ILCS 105/13.2):

Sec. 13.2. "Transfers among line item appropriations. (a) Transfers among line item appropriations from the same treasury fund for the objects specified in this Section may be made in the manner provided in this Section when the balances remaining in one or more such line item appropriations is insufficient for the purpose for which the appropriation was made.

No transfers may be made from one agency to another agency, nor may transfers be made from one institution of higher education to another institution of higher education. Transfers may be made only among the objects of expenditure enumerated in this section, except that no funds may be transferred from any appropriation for personal services, from any appropriation for State contributions to the State Employees' Retirement System, from any separate appropriation for employee retirement contributions paid by the employer, nor from any appropriation for state contribution for employee group insurance. Further, if an agency receives a separate appropriation for employee retirement contributions paid by the employer, any transfer by that agency into an appropriation for personal services must be accompanied by a corresponding transfer into the appropriation for employee retirement contributions paid by the employer, in an amount sufficient to meet the employer share of the employee contributions required to be remitted to the retirement system.

(c) The sum of such transfers for an agency in a fiscal year shall not exceed 2% of the aggregate amount appropriated to it within the same treasury fund for the following objects: Personal Services; Extra Help; Student and Inmate Compensations; State Contributions to Retirement Systems; State Contributions to Social Security; State Contribution for Employee Group Insurance; Contractual Services; Travel; Commodities; Printing; Equipment; Electronic Data Processing; Operation

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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2020
PROCEDURE	APPROPRIATION TRANSFERS	REVISION NUMBER 20-002

of Automotive Equipment; Telecommunications Services; Travel and Allowance for Committed, Paroled and Discharged Prisoners; Library Books; Federal Matching Grants for Student Loans; Refunds; Worker's Compensation, Occupational Disease, and Tort Claims; and, in appropriations to institutions of higher education, Awards and Grants. Notwithstanding the above, any amounts appropriated for payment of workers' compensation claims to an agency to which the authority to evaluate, administer and pay such claims has been delegated by the Department of Central Management Services may be transferred to any other expenditure object where such amounts exceed the amount necessary for the payment of such claims...

(c-6) Special provisions for State fiscal year 2020. Notwithstanding any other provision of this Section, for State fiscal year 2020, transfers among line item appropriations to a State agency from the same State treasury fund may be made for operational or lump sum expenses only, provided that the sum of such transfers for a State agency in State fiscal year 2020 shall not exceed 4% of the aggregate amount appropriated to that State agency for operational or lump sum expenses for State fiscal year 2020. For the purpose of this subsection (c-6), "operational or lump sum expenses" includes the following objects: personal services; extra help; student and inmate compensation; State contributions to retirement systems; State contributions to social security; State contributions for employee group insurance; contractual services; travel; commodities; printing; equipment; electronic data processing; operation of automotive equipment; telecommunications services; travel and allowance for committed, paroled, and discharged prisoners; library books; federal matching grants for student loans; refunds; workers' compensation, occupational disease, and tort claims; Late Interest Penalties under the State Prompt Payment Act and Sections 368a and 370a of the Illinois Insurance Code; lump sum and other purposes; and lump sum operations. For the purpose of this subsection (c-6), "State agency" does not include the Attorney General, the Secretary of State, the Comptroller, the Treasurer, or the judicial or legislative branches.

(d) Transfers among appropriations made to agencies of the Legislative and Judicial departments and to the constitutionally elected officers in the Executive branch require the approval of the officer authorized in Section 10 of this Act to approve and certify vouchers. Transfers among appropriations made to the University of Illinois, Southern Illinois University, Chicago State University, Eastern Illinois University, Governors State University, Illinois State University, Northeastern Illinois University, Northern Illinois University, Western Illinois University, the Illinois

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SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO. 11.20.20 3 of 7
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Mathematics and Science Academy and the Board of Higher Education require the approval of the Board of Higher Education and the Governor. Transfers among appropriations to all other agencies require the approval of the Governor.

The officer responsible for approval shall certify that the transfer is necessary to carry out the programs and purposes for which the appropriations were made by the General Assembly and shall transmit to the State Comptroller a certified copy of the approval which shall set forth the specific amounts transferred so that the Comptroller may change his records accordingly. The Comptroller shall furnish the Governor with information copies of all transfers approved for agencies of the Legislative and Judicial departments and transfers approved by the constitutionally elected officials of the Executive branch other than the Governor, showing the amounts transferred and indicating the dates such changes were entered on the Comptroller's records."

Section 14.1(b) of the State Finance Act (30 ILCS 105/14.1(b)) further provides;

- (b) "The State Comptroller shall not approve for payment any payroll voucher that (1) includes payments of salary to eligible employees in the State Employees' Retirement System of Illinois and (2) does not include the corresponding payment of State contributions to that retirement system at the full rate certified under Section 14-135.08 for that fiscal year for eligible employees,...."

Thus, when a transfer is being made into an appropriation (budget line) for "Personal Services", it is SAMS policy that the transfer request must contain a corresponding transfer into the appropriation (budget line) for "State Contribution to Retirement", as well as the appropriation (budget line) for "Employee Retirement Contributions Paid by the Employer in an amount sufficient to meet the requirements prescribed above.

The General Assembly may authorize amounts in excess of 2% to be transferred from line item to line item.

**STATE OF ILLINOIS
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SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO. 11.20.20 4 of 7
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PROCEDURE	APPROPRIATION TRANSFERS	REVISION NUMBER 20-002

PROCESSING AN APPROPRIATION TRANSFER

BASIC REQUIREMENTS

The "APPROPRIATION TRANSFER AUTHORIZATION" form, SAMS Procedure Exhibit 11.20.20-A, should be completed by the head of the agency or department requesting the transfer. It requires the agency to:

- supply some basic information about the appropriation (budget line), i.e., fund name, agency request number, fiscal year and the date;
- indicate the (SAMS) 16-digit expenditure authority account code and title from which the transfer is being made and indicate the (SAMS) 16-digit expenditure authority account code and title to which the transfer is being made (Note - all transfers can only be made from one account to one account within the same fund);
- itemize the dollar amounts of the individual transfers;
- compute the total dollar amount being transferred on this form, the amount previously transferred from the fund, the cumulative total, the 2% limitation and the amount available for future transfer;
- obtain the necessary approvals.

FORM COMPLETION PROCEDURES

The following information describes the procedures necessary to complete the "APPROPRIATION TRANSFER AUTHORIZATION" form. All references refer to SAMS Procedure Exhibit 11.20.20-A. For a completed form, see SAMS Procedure Exhibit 11.20.20-B.

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PROCEDURE APPROPRIATION TRANSFERS

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20-002

General Information

- (1) Enter the agency's complete name.
- (2) Enter the agency's address.
- (3) Enter the name of the individual to receive correspondence and to contact for questions.
- (4) Enter the phone number of the contact individual.
- (5) Enter the fund name from which the appropriations (budget lines) were made.
- (6) Enter the date on which the agency request is made.
- (7) Enter the fiscal year of the appropriations (budget lines).
- (8) Enter the agency request number for the transfer.
- (9) Enter the page number of the form such as 1 of 1 where this is the first page of a one-page authorization or 1 of 2 where this is the first page of a two page authorization.

Transfer Information

- (10) Enter the line item title (for example: commodities) from which the transfer is to be made.
- (11) Enter the appropriation account code (all 16 digits are required) from which the transfer is to be made.
- (12) Enter the line item title (for example: equipment) to which the transfer is to be made.
- (13) Enter the appropriation account code (all 16 digits are required) to which the transfer is to be made.

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(14) Enter the amount of the requested transfer in whole dollars.

NOTE: The Comptroller will reject transfers when a one-to-one relationship does not exist.

Agency Transfer Information

(15) Enter the total amount of appropriations (budget lines) transferred (total of all # (14)'s in whole dollars).

(16) Enter the total current year appropriation (budget line) transfers previously approved and pending from the fund indicated in space (5) in whole dollars. Appropriation (budget line) transfers which offset one another should not be included in the total of appropriation (budget line) transfers.

(17) Enter the total of (15) (total amount of appropriations (budget lines) transferred) and (16) (total amount of appropriations (budget lines) previously transferred) in whole dollars.

(18) Enter an amount equal to 2% of the total appropriation (budget line) for the agency indicated in space (1) from the fund indicated in space (5) for the following objects as allowed by statute: Personal Services; Extra Help; Student and Inmate Compensation; State Contribution to Retirement; State Contribution to Social Security; State Contribution to Group Insurance; Contractual Services; Travel; Commodities; Printing; Equipment; EDP; Operation of Automotive Equipment; Telecommunications Services; Travel and Allowance for Committed, Paroled and Discharged Prisoners; Library Books; Federal Matching Grants for Student Loans; Refunds; Workmen's Compensation, Occupational Disease; Tort Claims; and Awards and Grants (Institutions of Higher Education).

(19) The amount in space (17) should be subtracted from the amount in space (18) and entered here. If this amount becomes negative, the transfer authorization will not be processed but will be returned by the Comptroller. If 0, enter 0.

(20) Enter additional comments if necessary.

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PROCEDURE APPROPRIATION TRANSFERS

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Agency Authorization

- (21) Signature of person requesting the transfer, title and date the form was prepared. Only non-coded agencies are not required to sign as requesting, but approval box must be completed.
- (22) Signature(s) of official(s) approving the transfer, title(s) and date(s) the form was
- (23) approved. Agencies that require only the signature of the agency head (non-coded) should sign the Appropriation Transfer Authorization form in one of the signature blocks marked "Approved".
- (24) When processed, the Office of the Comptroller will sign and date the form here.

NOTE: Original signatures required.

DISTRIBUTION

When the transfer is processed by the Comptroller's Office, copies will be made and sent to:

- Originating agency
- Treasurer - Warrant Division
- Governor's Office of Management and Budget

If the transfer is not processed by the Comptroller's Office either because it does not meet the conditions imposed by Section 13.2 or has not been properly completed, the form will be sent back to the agency for correction.

ERROR RESOLUTION

When a processing error has occurred, please contact the Comptroller's Office for instructions.



APPROPRIATION TRANSFER AUTHORIZATION

COMPTROLLER USE ONLY	
Document No:	
Document Date:	

AGENCY: _____ (1)

ADDRESS: _____ (2)

CONTACT: _____ (3)

PHONE: _____ (4)

FUND: _____ (5)

DATE: _____ (6)
MO DAY YEAR

FISCAL YEAR: _____ (7) AGENCY REQUEST NO: _____ (8) (9) of _____
Page Page

TRANSFER FROM:		COMP USE ONLY	TRANSFER TO:		
LINE ITEM	APPROPRIATION		LINE ITEM	APPROPRIATION	AMOUNT
(10)	(11)		(12)	(13)	(14)

Comments:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: none;">Subtotal:</td> <td style="text-align: right;">(15)</td> </tr> <tr> <td style="border: none;">Transfers Under the Above Fund Previously Approved</td> <td style="text-align: right;">(16)</td> </tr> <tr> <td style="border: none;">Total:</td> <td style="text-align: right;">(17)</td> </tr> <tr> <td style="border: none;">2% Limitation Available for Such Transfers</td> <td style="text-align: right;">(18)</td> </tr> <tr> <td style="border: none;">Available For Future Transfer</td> <td style="text-align: right;">(19)</td> </tr> </table>	Subtotal:	(15)	Transfers Under the Above Fund Previously Approved	(16)	Total:	(17)	2% Limitation Available for Such Transfers	(18)	Available For Future Transfer	(19)
Subtotal:	(15)										
Transfers Under the Above Fund Previously Approved	(16)										
Total:	(17)										
2% Limitation Available for Such Transfers	(18)										
Available For Future Transfer	(19)										

I hereby certify that the transfers shown are necessary to carry out the programs and purposes for which the appropriations were made by the General Assembly.

REQUESTED BY:	APPROVED:	APPROVED:	PROCESSED:
(21)	(22)	(23)	(24)
<i>SIGNATURE</i>	<i>SIGNATURE</i>	<i>SIGNATURE</i>	
<i>TITLE</i>	<i>TITLE</i>	<i>TITLE</i>	COMPTROLLER
_____ <small>MO. DAY YEAR</small>	_____ <small>MO. DAY YEAR</small>	_____ <small>MO. DAY YEAR</small>	_____ <small>MO. DAY YEAR</small>



APPROPRIATION TRANSFER AUTHORIZATION

AGENCY: Department of Corrections

ADDRESS: 1301 Concordia Court
Springfield, IL 62702

CONTACT: Jane Smith

PHONE: XXX-XXXX

FUND: General Revenue Fund

DATE: 3/11/08
MO DAY YEAR

FISCAL YEAR: 2008 AGENCY REQUEST NO: 12 1 of 2

COMPTROLLER USE ONLY	
Document No:	
Document Date:	

TRANSFER FROM:		COMP USE ONLY	TRANSFER TO:			
LINE ITEM	APPROPRIATION		LINE ITEM	APPROPRIATION	AMOUNT	
Contractual Services	0001-42660-1200-0000		Equipment	0001-42692-1500-0000	\$4,300	
Travel	0001-42660-1290-0000		Equipment	0001-42692-1500-0000	\$500	
Commodities	0001-42672-1300-0000		Telecommunications	0001-42692-1700-0000	\$3,000	
Comments:					Subtotal:	\$7,800
					Transfers Under the Above Fund Previously Approved	\$466,167
					Total:	\$473,967
					2% Limitation Available for Such Transfers	\$1,398,276
					Available For Future Transfer	\$924,309
I hereby certify that the transfers shown are necessary to carry out the programs and purposes for which the appropriations were made by the General Assembly.						
REQUESTED BY:	APPROVED:	APPROVED:	PROCESSED:			
<i>SIGNATURE</i>	<i>SIGNATURE</i>	<i>SIGNATURE</i>				
Director, Dept. of Corrections	Director, GOMB	Governor				
<i>TITLE</i>	<i>TITLE</i>	<i>TITLE</i>	COMPTROLLER			
<u>3/11/2008</u> MO. DAY YEAR	<u>3/12/2008</u> MO. DAY YEAR	<u>3/13/2008</u> MO. DAY YEAR	<u>3/15/2008</u> MO. DAY YEAR			



APPROPRIATION TRANSFER AUTHORIZATION

AGENCY: _____
 ADDRESS: _____

 CONTACT: _____
 PHONE: _____
 FUND: _____

DATE: _____
MO DAY YEAR

FISCAL YEAR: _____ AGENCY REQUEST NO: _____ of _____

Page Page

COMPTROLLER USE ONLY	
Document No:	_____
Document Date:	_____

TRANSFER FROM:		COMP USE ONLY	TRANSFER TO:		
LINE ITEM	APPROPRIATION		LINE ITEM	APPROPRIATION	AMOUNT

Comments:	Subtotal: Transfers Under the Above Fund Previously Approved	
	Total: 2% Limitation Available for Such Transfers	
	Available For Future Transfer	

I hereby certify that the transfers shown are necessary to carry out the programs and purposes for which the appropriations were made by the General Assembly.

REQUESTED BY:	APPROVED:	APPROVED:	PROCESSED:
<i>SIGNATURE</i>	<i>SIGNATURE</i>	<i>SIGNATURE</i>	
<i>TITLE</i>	<i>TITLE</i>	<i>TITLE</i>	COMPTROLLER
_____	_____	_____	_____
<small>MO. DAY YEAR</small>	<small>MO. DAY YEAR</small>	<small>MO. DAY YEAR</small>	<small>MO. DAY YEAR</small>

**STATE OF ILLINOIS
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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2015
PROCEDURE	REVERSIONS	REVISION NUMBER 15-002

REQUEST PROCEDURES FOR RELEASE OF REVERSIONS

A reversion is the restriction of appropriation authority within SAMS. Reversions are imposed by appropriation bill language, by substantive legislation, or by agency request for the purpose of controlling obligations and/or expenditures over the fiscal year. Requests for the release of reversions required by appropriation bill language or substantive legislation should be made on GOMB Form CR-1A/BI-1 (SCO-848). Please contact GOMB for this form. Requests for the release of reversions imposed by an agency should be coordinated with the Comptroller's Office. Further detailed information concerning reversions can be obtained from the Funds, Receipts and Collections Unit of the Comptroller's Office.

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SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
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SUB-SECTION	CONTROL	EFFECTIVE DATE
		July 1, 1997
PROCEDURE	MONTHLY APPROPRIATION STATUS REPORT SB01	REVISION NUMBER
		98-001

REPORT TITLE: Monthly Appropriation Status

PURPOSE: Reconciliation of the agency's records with the Comptroller's records

SEQUENCE: Agency, Organization, Fund, Appropriation, Accounting Period.

DISTRIBUTION: All Agencies

CONTENTS

REFERENCE

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- | | | |
|-----|------------------------------------|---|
| (1) | Date | Report reflects all activity processed by the Comptroller's Office as of this date. |
| (2) | Agency | The agency name and number for the particular budget line. |
| (3) | Fund | The name and number of the fund for the particular budget line. |
| (4) | Orgn | The division name and number for the particular budget line. |
| (5) | Appr | The appropriation unit associated with the specific budget line. |
| (6) | Source Bill | The bill reference granting the expenditure authority for the particular budget line. |
| (7) | Beginning Balance
Current Appr | Original appropriation plus any amendments at the beginning of the accounting period. |
| (8) | Beginning Balance
Transfers In | Year-to-date increases at the beginning of the accounting period in the appropriation balance which are offset by corresponding decreases in the appropriation balance of one or more other appropriations. |
| (9) | Beginning Balance
Transfers Out | Year-to-date decreases at the beginning of the accounting period in the appropriation balance which are offset by corresponding increases in the appropriation balance of one or more other appropriations. |

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SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
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PROCEDURE	MONTHLY APPROPRIATION STATUS REPORT SB01	REVISION NUMBER
		98-001

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- | | | |
|------|---|---|
| (10) | Beginning Balance Reverted | The restricted amount within the budget line at the beginning of the accounting period. |
| (11) | Beginning Balance Budget Authority | The current appropriation plus any transfers in less any transfers out less reverted amounts at the beginning of the accounting period. |
| (12) | Beginning Balance Pre-encumbrances | The outstanding amounts of any pre-encumbrances at the beginning of the accounting period. |
| (13) | Beginning Balance Encumbrances | The outstanding amounts of any Obligations (Purchase Orders) at the beginning of the accounting period. |
| (14) | Beginning Balance Expenditures | The year-to-date amount expended against the budget line. |
| (15) | Beginning Balance Uncommitted Budg Auth | The current appropriation plus transfers in less transfers out, reverted, pre-encumbrances, and expenditures. |
| (16) | Beginning Balance Unobligated Budg Auth | The current appropriations plus transfers in less transfers out, reverted, encumbrances, and expenditures. |
| (17) | Beginning Balance Unexpended Budg Auth | Current appropriation plus transfers in less transfers out, reverted, and expenditures. |
| (18) | Current Period Current Appr | Any amendments to the budget line during the accounting period. |
| (19) | Current Period Transfers In | Increases in the budget line during the accounting period which are offset by corresponding decreases in the budget line of one or more other appropriations. |
| (20) | Current Period Transfers Out | Decreases in the budget line during the accounting period which are offset by corresponding increases in the budget line of one or more other appropriations. |

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SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
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		July 1, 1997
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		98-001

REFERENCE

CONTENTS

- | | | |
|------|------------------------------------|---|
| (21) | Current Period
Reverted | Changes in the restricted amount within the budget line during the accounting period. |
| (22) | Current Period
Pre-encumbrances | Any additions and/or deletions in pre-encumbered amounts during the accounting period. |
| (23) | Current Period
Encumbrances | Any additional, or full or partial liquidation of, outstanding obligations (Purchase Orders) during the accounting period. |
| (24) | Current Period
Expenditures | Amounts expended against the budget line during the accounting period. |
| (25) | Ending Balance
Current Appr | Original appropriation plus any amendments at the end of the accounting period (7 plus 18). |
| (26) | Ending Balance
Transfers In | Year-to-date increases in the budget line at the end of the accounting period which are offset by corresponding decreases in the budget line of one or more other appropriations (8 plus 19) |
| (27) | Ending Balance
Transfers Out | Year-to-date decreases in the budget line at the end of the accounting period which are offset by corresponding increases in the budget line of one or more other appropriations (9 plus 20). |
| (28) | Ending Balance
Reverted | The restricted amount within the budget line at the end of the accounting period (10 plus 21). |
| (29) | Ending Balance
Budget Authority | The current appropriation plus any transfers in less any transfers out and reverted amounts at the end of the accounting period (25 plus 26 minus 27 minus 28). |
| (30) | Ending Balance
Pre-encumbrances | The outstanding amounts of any pre-encumbrances at the end of the accounting period (12 plus 22). |

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SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
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SUB-SECTION	CONTROL	EFFECTIVE DATE
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PROCEDURE	MONTHLY APPROPRIATION STATUS REPORT SB01	REVISION NUMBER
		98-001

REFERENCE

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- | | | |
|------|--|---|
| (31) | Ending Balance
Encumbrances | The outstanding amounts of any obligations (Purchase Orders) at the end of the accounting period (13 plus 23). |
| (32) | Ending Balance
Expenditures | The year-to-date amount expended against the budget line at the end of the accounting period (14 plus 24). |
| (33) | Ending Balances
Uncommitted Budg Auth | The current appropriation plus transfers in less transfers out, reverted, pre-encumbrances, encumbrances and expenditures at the end of the accounting period (25 plus 26 plus 27 minus 28 minus 30 minus 31 minus 32). |
| (34) | Ending Balance
Unobligated Budg Auth | The current appropriation plus transfers in less transfers out, reverted, encumbrances, and expenditures at the end of the accounting period (25 plus 26 minus 27 minus 28 minus 31 minus 32). |
| (35) | Ending Balance
Unexpended Budg Auth | Current appropriation plus transfers in less transfers out, reverted, and expenditures at the end of the accounting period (25 plus 26 minus 27 minus 28 minus 32). |

Note: If the above Current Period line items contain a 0.00 dollar amount the corresponding detail, as presented below, will not be printed on the report.

- | | | |
|------|--------------------------------|--|
| (36) | Current Period
Current Appr | Detail for transactions affecting the appropriations. The transactions to be listed in this area are appropriations (AP) documents processed during the accounting period. |
| (37) | Date | The date of the appropriation document. |
| (38) | Document ID | The appropriation document identification number. |
| (39) | Amount | The transaction dollar amount. |

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SECTION EXPENDITURE AUTHORITY

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SUB-SECTION CONTROL

EFFECTIVE DATE

July 1, 1997

PROCEDURE MONTHLY APPROPRIATION STATUS REPORT SB01

REVISION NUMBER

98-001

REFERENCE

CONTENTS

(40)	Current Period The Transfers In	Detail for transfer in transactions. transactions to be listed in this area are transfer appropriation (TA) documents processed during the accounting period.
(41)	Date	The date of the transfer appropriation (TA) document.
(42)	Document ID	The transfer appropriation document identification number.
(43)	Amount	The transaction dollar amount.
(44)	Current Period The Reverted	Detail for reverted transactions. transactions to be listed in this area are appropriation (AP) documents processed during the accounting period.
(45)	Date	The date of the appropriation document.
(46)	Document ID	The appropriation document identification number.
(47)	Amount	The transaction dollar amount.
(48)	Current Period Pre-encumbrances	Detail for pre-encumbrance transactions. The transactions to be listed in this area are Requisition (RQ) documents processed during the accounting period.
(49)	Date	The date of the requisition document.
(50)	Document ID	The requisition document identification number.
(51)	Amount	The transaction dollar amount.
(52)	Current Period Encumbrances	Detail for encumbrance transactions. The transactions to be listed in this area are Purchase Order (PO), Payment Voucher (PV), and Manual Warrant (MW) documents processed during the accounting period.
(53)	Date	The date of the transaction document.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.40.10 6 of 6

SUB-SECTION CONTROL

EFFECTIVE DATE

July 1, 1997

PROCEDURE MONTHLY APPROPRIATION STATUS REPORT SB01

REVISION NUMBER

98-001

REFERENCE

CONTENTS

(54)	Document ID	The transaction document identification number.
(55)	Amount	The transaction dollar amount.
(56)	Budget Line	The numeric representation of the fund, agency, organization, and appropriation unit related to the budget line.
(57)	Current Period Expenditures	Detail for expenditure transactions. The transactions to be listed in this area are Payment Voucher (PV), Manual Warrant (MW), and Journal Voucher (JV) documents processed during the accounting period.
(58)	Date	The date of the transaction document.
(59)	Document ID	The transaction document identification number.
(60)	Amount/disbursed	The transaction dollar amount, and if the transaction has completed all phases of processing. A "D" indicates that the related warrant has been written.

Report Layout of the Monthly Appropriation Status Report

REPORT ID: SB01
 DATE RUN: 99-99-99
 TIME RUN: 99:99

STATE OF ILLINOIS
 OFFICE OF THE COMPTROLLER
 MONTHLY APPROPRIATION STATUS - BFY 1997
 (1) FOR PERIOD ENDING 12/31/96

PAGE: 9999

(2) AGCY: 360 COMPTROLLER (3) FUND: 0001 GENERAL REVENUE FUND
 (4) ORGN: 01 ADMINISTRATION (5) APPR: 13000000 COMMODITIES (6) SOURCE BILL: ART014

-----BEGINNING BALANCE-----		-----CURRENT PERIOD-----		-----ENDING BALANCE-----	
(7) CURRENT APPR	1,150,000.00	CURRENT APPR	(18) 50,000.00	CURRENT APPR	(25) 1,200,000.00
(8) TRANSFERS IN	10,000.00	TRANSFERS IN	(19) 8,000.00	TRANSFERS IN	(26) 18,000.00
(9) TRANSFERS OUT	5,000.00	TRANSFERS OUT	(20) 0.00	TRANSFERS OUT	(27) 5,000.00
(10) REVERTED	700,000.00	REVERTED	(21) 100,000.00-	REVERTED	(28) 600,000.00
(11) BUDGET AUTHORITY	455,000.00			BUDGET AUTHORITY	(29) 613,000.00
(12) PRE-ENCUMBRANCES	25,000.00	PRE-ENCUMBRANCES	(22) 30,000.00	PRE-ENCUMBRANCES	(30) 55,000.00
(13) ENCUMBRANCES	35,000.00	ENCUMBRANCES	(23) 34,000.00	ENCUMBRANCES	(31) 69,000.00
(14) EXPENDITURES	20,000.00	EXPENDITURES	(24) 5,000.00	EXPENDITURES	(32) 25,000.00
(15) UNCOMMITTED BUDG AUTH	375,000.00			UNCOMMITTED BUDG AUTH	(33) 464,000.00
(16) UNOBLIGATED BUDG AUTH	400,000.00			UNOBLIGATED BUDG AUTH	(34) 519,000.00
(17) UNEXPECTED BUDG AUTH	435,000.00			UNEXPENDED BUDG AUTH	(35) 588,000.00

(36) CURRENT PERIOD - CURRENT APPR		(39) AMOUNT/DISBURSED		(37) DATE		(38) DOCUMENT ID		(39) AMOUNT DISBURSED	
(37) DATE (38)	DOCUMENT ID	(39) AMOUNT/DISBURSED	(37) DATE	(38) DOCUMENT ID	(39) AMOUNT DISBURSED	(37) DATE	(38) DOCUMENT ID	(39) AMOUNT DISBURSED	(39) AMOUNT DISBURSED
12/15/1996	AP 360 15494578951	50,000.00							

(40) CURRENT PERIOD - TRANSFERS IN		(43) AMOUNT/DISBURSED		(41) DATE		(42) DOCUMENT ID		(43) AMOUNT DISBURSED	
(41) DATE (42)	DOCUMENT ID	(43) AMOUNT/DISBURSED	(41) DATE	(42) DOCUMENT ID	(43) AMOUNT DISBURSED	(41) DATE	(42) DOCUMENT ID	(43) AMOUNT DISBURSED	(43) AMOUNT DISBURSED
12/01/96	TA 360 12354656446	5,000.00	12/10/96	TA 360 543234354654	3,000.00				

(44) CURRENT PERIOD - REVERTED		(47) AMOUNT/DISBURSED		(45) DATE		(46) DOCUMENT ID		(47) AMOUNT DISBURSED	
(45) DATE (46)	DOCUMENT ID	(47) AMOUNT/DISBURSED	(45) DATE	(46) DOCUMENT ID	(47) AMOUNT DISBURSED	(45) DATE	(46) DOCUMENT ID	(47) AMOUNT DISBURSED	(47) AMOUNT DISBURSED
12/01/96	AP 360 14546546545	100,000.00-							

(48) CURRENT PERIOD - PRE-ENCUMBRANCE		(51) AMOUNT/DISBURSED		(49) DATE		(50) DOCUMENT ID		(51) AMOUNT DISBURSED	
(49) DATE (50)	DOCUMENT ID	(51) AMOUNT/DISBURSED	(49) DATE	(50) DOCUMENT ID	(51) AMOUNT DISBURSED	(49) DATE	(50) DOCUMENT ID	(51) AMOUNT DISBURSED	(51) AMOUNT DISBURSED
12/01/96	RQ 360 56446464654	25,000.00	12/10/96	RQ 360 574464111111	5,000.00				

(52) CURRENT PERIOD - ENCUMBRANCES		(55) AMOUNT/DISBURSED		(53) DATE		(54) DOCUMENT ID		(55) AMOUNT DISBURSED	
(53) DATE (54)	DOCUMENT ID	(55) AMOUNT/DISBURSED	(53) DATE	(54) DOCUMENT ID	(55) AMOUNT DISBURSED	(53) DATE	(54) DOCUMENT ID	(55) AMOUNT DISBURSED	(55) AMOUNT DISBURSED
12/01/96	PO 360 77793111128	30,000.00	12/11/96	PO 360 77799666666	16,000.00				
12/15/96	PV 360 12345678901-12345678908	10,000.00-	12/16/96	PO 360 77866333333	4,000.00				
12/18/96	MW 360 77866345000	4,000.00-	12/20/96	PO 360 77793111128	2,000.00-				

REPORT ID: SB01
DATE RUN: 99-99-99
TIME RUN: 99:99

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
MONTHLY APPROPRIATION STATUS - BFY 1997
FOR PERIOD ENDING 12/31/96

PAGE: 9999

(56) BUDGET LINE: 0001-360-01 -13000000

(57) CURRENT PERIOD - EXPENDITURES

(58) DATE (59)	DOCUMENT ID	(60) AMOUNT/DISBURSED	(58) DATE	(59) DOCUMENT ID	(60) AMOUNT DISBURSED
12/01/96	PV 360 78663331218-78663331255	10,000.00 D	12/16/96	PV 360 77866333128	6,000.00 D
12/15/96	MW 360 77866345000	4,000.00	12/21/96	CR 360 12345678000	1,000.00-
12/18/96	JV 360 662456211112	13,000.00-	12/27/96	CR 360 23456789001	1,000.00-

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO. 11.40.20 1 of 5
SUB-SECTION	CONTROL	EFFECTIVE DATE July 1, 2017
PROCEDURE	RECONCILIATION OF MONTHLY APPROPRIATION STATUS REPORT – UNEXPENDED APPROPRIATION BALANCE	REVISION NUMBER 18-001

**RECONCILIATION OF MONTHLY APPROPRIATION STATUS
REPORT UNEXPENDED APPROPRIATION BALANCE**

PURPOSE

The purpose of this procedure is to describe one method which can be used to reconcile the unexpended budget authority balance per agency records with the unexpended budget authority balance per the Statewide Accounting Management System (SAMS) maintained by the Comptroller's Office. Agencies with access to SAMS automated records, may perform alternate reconciliation methods. The unexpended budget authority balance is calculated in the following manner.

Current Appropriations
Add: Transfers In
Less: Transfers Out
Reverted Amounts
Expenditures
Unexpended Budget Authority

This reconciliation must be performed monthly and the Comptroller's Office notified of any unreconcilable differences so that the necessary corrective action can be taken to locate the differences and correct the accounting records. The reconciliation must be completed within 60 days of the month end.

GENERAL

The reconciliation of the appropriation account balances shown in the Monthly Appropriation Status Report should be prepared prior to the reconciliation of the cash balances shown in the monthly Cash Report. The reconciliation of the cash balances will be simplified after the appropriation accounts have been reconciled.

The agency will have the Monthly Appropriation Status report (Exhibit 11.40.10-A) to assist them in reconciling the unexpended budget authority balance. The Document ID, presented on the Monthly Appropriation Status report, consists of three parts.

1. Transaction Type
 - * AD Automated Disbursement (warrant)
 - * AP Appropriation
 - * CX Check Cancellation
 - * EF EFT disbursement (electronic fund transfer)
 - * JV Journal Voucher
 - * PO Purchase Order
 - * PV Payment Voucher
 - * RQ Requisition (establishes Pre-Encumbrance)
 - * TA Transfer of Appropriation
2. Agency Code (i.e., 360 – Comptroller's Office)
3. Identifying document number such as voucher number for expenditures.

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SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO. 11.40.20 2 of 5
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In addition to other information, the Expenditure Section of the Monthly Appropriation Status report presents vouchers processed by voucher range. A voucher range consists of sequentially numbered vouchers approved by the Comptroller's Office on a single day. If, on a single approval day, a voucher is missing or rejected, or a warrant has not been written for a particular voucher, the range will break and another range will begin. Paid vouchers (or ranges of vouchers) are marked with a "D" indicating the related warrants have been written. Vouchers (or ranges of vouchers) where warrants haven not been written will have no indicator.

Most differences between an agency's records and SAMS are timing differences. For example, an agency may have recorded a transaction which at the close of the accounting period (month) was not yet recorded by the Comptroller's Office. The reconciliation process suggested recognizes and accommodates this difference, when used in conjunction with the open item files discussed below.

OPEN ITEM FILES

An agency may maintain an open item file for each type of transaction submitted to the Comptroller to facilitate the reconciliation process. Each transaction type file should be divided by fund and sub-divided by appropriation account. Within these groups, the transactions should be in chronological sequence. When the agency is notified that the transaction has been processed or rejected, the item should be removed from the open file. Notification will consist of the monthly reports sent to each agency. Those items which were submitted to the Comptroller on or before the date of the report, which were not processed by the Comptroller, are defined as being in transit. After the vouchers processed by the Comptroller have been removed from the open item file, the sum of the transactions remaining in the open item file should be the total in-transit amount. For purposes of reconciling the monthly Cash Report it is important to maintain a listing of expenditure items not marked with a "D." These represent uncleared cash items that will not be reflected on the Cash Report for the month. Once an item clears in a subsequent month, it can be removed from the listing.

To assure that transactions are in transit and not lost, the agency should periodically review the open item file for old in-transit items.

UNEXPENDED APPROPRIATION BALANCE PER THE MONTHLY APPROPRIATION STATUS REPORT

For each appropriation or other expenditure account maintained in SAMS, key data elements and brief descriptions are presented in Procedure 11.40.10.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO. 11.40.20 3 of 5
SUB-SECTION	CONTROL	EFFECTIVE DATE July 1, 2017
PROCEDURE	RECONCILIATION OF MONTHLY APPROPRIATION STATUS REPORT – UNEXPENDED APPROPRIATION BALANCE	REVISION NUMBER 18-001

RECONCILING THE REPORT

The suggested method for reconciling the unexpended budget authority balance (35) on the "Monthly Appropriation Status report" (Exhibit 11.40.10-A) is as follows:

- Step 1. For each appropriation account, compare the current unexpended budget authority balance per the agency's records as of the date of this report to the Current Unexpended Budget Authority Balance (35) per SAMS. Any discrepancy between these two amounts should equal the sum of the in-transit transactions.
- Step 2. Three types of transactions can have in-transit items.
 - 1) Transfers In (26)
 - 2) Transfers Out (27)
 - 3) Expenditures (including cash refunds and voided warrants (32)

Those transactions which are in-transit (recorded on the agency's records as of the date of this report but not recorded in the Comptroller's records) should be summed by type. In-transit items are determined through the procedure previously described under "OPEN ITEM FILES". In-transit expenditures are defined for this reconciliation procedure to be those vouchers or refunds submitted by the agency to the Comptroller which were not processed by the Comptroller prior to the close of the accounting period. In-transit transfers-in and refunds should be deducted from the agency's unexpended appropriation balance and in-transit transfers-out and expenditures should be added in order to agree with the Comptroller's balance.

RECONCILIATION EXCEPTION NOTIFICATION

Each month, the Comptroller's Office distributes the Monthly Appropriation Status Report to the agencies. The Monthly Appropriation Status Report must be reconciled within 60 days of month end to ensure the early detection and correction of errors. A Reconciliation Exception Notification (Exhibit 11.40.20-A) should be completed by the agency to report discrepancies to the Comptroller.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO. 11.40.20 4 of 5
SUB-SECTION	CONTROL	EFFECTIVE DATE July 1, 1997
PROCEDURE	RECONCILIATION OF MONTHLY APPROPRIATION STATUS REPORT – UNEXPENDED APPROPRIATION BALANCE	REVISION NUMBER 98-001

COMPLETION OF RECONCILIATION EXCEPTION NOTICE

If the reconciliation process detects an error in SAMS, the agency should complete the Reconciliation Exception Notice, form C-82 (Refer to Exhibit 11.40.20-B). Instruction for the completion and submittal of the form are as follows:

REFERENCE

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- | | |
|-----|--|
| (1) | Check the box for appropriations. |
| (2) | Complete the month and fiscal year of the report being reconciled. |
| (3) | Indicate in appropriate box the type of exception |
| | a.) If the agency has charged a voucher to the wrong expenditure account or fiscal year, this box should be checked. The agency should attach an Expenditure Transfer Request (SCO-415) and a copy of the voucher in question. |
| | b.) If the agency detects a voucher which has been entered incorrectly onto SAMS, this box should be checked. The agency should attach an Expenditure Transfer Request (SCO-415) and a copy of the voucher. |
| | c.) If the agency notes that a warrant has been issued for the wrong amount, the Comptroller's Accounting Section (217/782-3426) should be contacted immediately. |
| | d.) If an agency has credited a cash refund to the wrong expenditure account, fiscal year, or detail object, this box should be checked. The agency should attach a letter requesting the correction with a reasonable explanation, and include a copy of the original voucher and an Expenditure Adjustment Transmittal (C-63). |

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SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO. 11.40.20 5 of 5
SUB-SECTION	CONTROL	EFFECTIVE DATE July 1, 2017
PROCEDURE	RECONCILIATION OF MONTHLY APPROPRIATION STATUS REPORT – UNEXPENDED APPROPRIATION BALANCE	REVISION NUMBER 18-001

REFERENCE

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- e.) If an adjustment is noted that is not identified in the prior exceptions, attach an explanation of the adjustment needed and pertinent information.
- f.) If an adjustment is noted which cannot be identified by the agency, attach any information which could be pertinent. The Comptroller's Office will contact the agency to rectify the problem.

- (4) Agency Name Official name of the agency.
- (5) Agency Number Three-digit Comptroller assigned agency code.
- (6) Authorized Signature Responsible agency person completing the reconciliation.
- (7) Date Date completing reconciliation.
- (8) Telephone Number Telephone number of person completing the reconciliation.

The completed Reconciliation Exception Notification, form C-82, should be sent to:

Office of the Comptroller
Funds, Receipts and Collections Unit
325 West Adams
Springfield, Illinois 62704-1871

Reconciliation Exception Notification

For Cash, Revenue Status, and Appropriation Status Reports

Attention: Funds, Receipts and Collections, 325 West Adams Street, Springfield, Illinois 62706

The Comptroller's Office Report for Cash Revenue Appropriations dated _____, 20____, FY____, contains the following exceptions that require adjustments to SAMS.

- Agency charged voucher to wrong expenditure account or fiscal year; request for expenditure transfer with explanation and copy of voucher is attached.
- Voucher keypunched in error by Comptroller; detail information and copy of the voucher is attached.
- Warrant written for wrong amount; call 782-3426.
- Cash refund credited to wrong expenditure account, fiscal year, or object; request for receipt transfer and copy of transmittal is attached.
- Agency processed refund as receipt in error; request for receipt reversal and completed expenditure adjustment transmittal is attached.
- Agency processed refund as receipt in error; request for receipt reversal and completed expenditure adjustment transmittal is attached.
- Other; explanation and pertinent information are attached.
- Unidentified difference; available information is attached.

Agency Name _____ Agency Number _____

Authorized Signature _____ Date _____

Telephone Number _____

Reconciliation Exception Notification

For Cash, Revenue Status, and Appropriation Status Reports

Attention: Funds, Receipts and Collections, 325 West Adams Street, Springfield, Illinois 62706

The Comptroller's Office Report for Cash Revenue Appropriations (1)
dated _____ (2) _____, 20 _____, FY _____, contains the following exceptions that
require adjustments to SAMS.

- (3) a) Agency charged voucher to wrong expenditure account or fiscal year; request for
expenditure transfer with explanation and copy of voucher is attached.
- b) Voucher keypunched in error by Comptroller; detail information and copy of the
voucher is attached.
- c) Warrant written for wrong amount; call 782-3426.
- d) Cash refund credited to wrong expenditure account, fiscal year, or object; request for
receipt transfer and copy of transmittal is attached.
- Agency processed refund as receipt in error; request for receipt reversal and
completed expenditure adjustment transmittal is attached.
- Agency processed refund as receipt in error; request for receipt reversal and
completed expenditure adjustment transmittal is attached.
- e) Other; explanation and pertinent information are attached.
- f) Unidentified difference; available information is attached.

Agency Name _____ (4) _____ Agency Number _____ (5) _____

Authorized Signature _____ (6) _____ Date _____ (7) _____

Telephone Number _____ (8) _____

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION EXPENDITURE AUTHORITY
SUB-SECTION CONTROL
PROCEDURE EXPENDITURE TRANSFER

PROCEDURE - PAGE NO.
11.40.30 1 of 2
EFFECTIVE DATE
July 1, 2004
REVISION NUMBER
05-001

EXPENDITURE TRANSFER

When an agency discovers that they have charged a voucher to an incorrect Expenditure Authority Account, they may have the transaction changed to the correct account by submitting an Expenditure Transfer Request, form SCO-415 (See Exhibit 11.40.30-A). The following information is required:

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Original account code voucher was charged to on SAMS.
(2)	Correct account code voucher should be charged to on SAMS.
(3)	Warrant issue date or EFT date. (For Intergovernmental transfers contact the Illinois Office of the Comptroller).
(4)	Warrant number or EFT trace number. (For Intergovernmental transfers contact the Illinois Office of the Comptroller).
(5)	Voucher number as reported on SAMS.
(6)	Amount of voucher.
(7)	Original detail object(s) charged.
(8)	Correct detail object(s).
(9)	Original obligation number and line as reported on SAMS.
(10)	Correct obligation number and line as reported on SAMS.
(11)	Amount charged incorrectly.
(12)	Amount to be charged.
(13)	Vendor name and number (including location code, if applicable).
(14)	Reason for transfer. (Justification and explanation for the transfer. Expenditure transfers are completed to correct errors, not for budgetary purposes.)

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SECTION EXPENDITURE AUTHORITY
SUB-SECTION CONTROL

PROCEDURE - PAGE NO.
11.40.30 2 of 2

EFFECTIVE DATE
July 1, 2006

PROCEDURE EXPENDITURE TRANSFER

REVISION NUMBER
07-001

REFERENCE

CONTENTS

- | | |
|------|--|
| (15) | Name and phone number of person to contact if further information is needed. |
| (16) | Person that should receive correspondence. |
| (17) | Agency Head signature. (Original signature required.) |
| (18) | Agency name. |
| (19) | Date of request. |

A copy of the voucher and any other necessary information should be attached. The Illinois Office of the Comptroller has the right to return any incomplete or improperly completed form.

ERROR RESOLUTION

When a processing error has occurred, please contact the Comptroller's Office for instructions.



Expenditure Transfer Request

Original Expenditure Account Code No.	FY _____	Correct Expenditure Account Code No.	FY _____
Warrant Issue Date		Warrant/EFT No.	
Voucher No.		Voucher Amount	\$ _____
Original Object		Correct Object	
Original Obligation No. and Accounting Line		Correct Obligation No. and Accounting Line	
Amount of Transfer	\$ _____	Amount of Transfer	\$ _____
Vendor Name and Number			
Reason for Transfer:			
Contact for further Information: Name _____ Phone _____			
Send Correspondence to: Name _____ Address _____			
Authorized Signature _____ Agency _____ Date _____			
Attach Copy of Voucher and Any other Necessary Information		Comptroller Use <input type="checkbox"/> Processed <input type="checkbox"/> Returned By _____ Date _____ MW No. _____ JV No. _____	



Expenditure Transfer Request

Original Expenditure Account Code No.	(1) FY <u>07</u> 001-36001-1200-00-00	Correct Expenditure Account Code No.	(2) FY <u>07</u> 001-36001-1200-01-00
Warrant Issue Date	(3) July 24, 2006	Warrant/EFT No.	(4) AD 7940322
Voucher No.	(5) 700008123	Voucher Amount	\$ (6) 10,000.00
Original Object	(7) 1221	Correct Object	(8) 1221
Original Obligation No. and Accounting Line	(9) 70000 829164 1	Correct Obligation No. and Accounting Line	(10) 70000 829166 1
Amount of Transfer	\$ (11) \$413.56	Amount of Transfer	\$ (12) \$413.56
Vendor Name and Number	(13) Universal Answers 420420420 A		
Reason for Transfer: (14) Charged to wrong appropriation account code due to typographical error by agency.			
Contact for further Information: Name (15) Julie Smith Phone 782-0000			
Send Correspondence to: Name (16) John Hill Address 400 Adams Springfield, Illinois 62704			
Authorized Signature (17) _____ Agency (18) Comptroller Date (19) August 15, 2006			
Attach Copy of Voucher and Any other Necessary Information		Comptroller Use <input type="checkbox"/> Processed <input type="checkbox"/> Returned By _____ Date _____ MW No. _____ JV No. _____	

**STATE OF ILLINOIS
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SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
SUB-SECTION	CONTROL	11.40.50 1 of 2
PROCEDURE	DETAIL OBJECT CORRECTION	EFFECTIVE DATE January 1, 2011
		REVISION NUMBER 11-002

DETAIL OBJECT CORRECTION

When an agency discovers that a detail object has been incorrectly charged, they may have the transaction corrected by submitting an Object Correction Request, form C-90 (see Exhibit 11.40.50-A). The following information is required:

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Expenditure account code voucher was charged to on SAMS.
(2)	Warrant issue date.
(3)	Fiscal year.
(4)	Original detail object(s) charged.
(5)	Original amount incorrectly charged to detail object(s).
(6)	Correct detail object(s).
(7)	Correct amount(s).
(8)	Voucher number (as reported on SAMS).
(9)	Warrant number or EFT Trace Number.
(10)	Vendor Name
(11)	Vendor Number
(12)	Reason for correction.
(13)	Name and phone number of person to contact if further information is needed.
(14)	Individual that should receive correspondence.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION EXPENDITURE AUTHORITY

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SUB-SECTION CONTROL

EFFECTIVE DATE

January 1, 2015

PROCEDURE DETAIL OBJECT CORRECTION

REVISION NUMBER

15-002

REFERENCE

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- | | |
|------|--|
| (15) | Agency head signature. (Original signature required.) |
| (16) | Agency name. |
| (17) | Date of request. |

A copy of the voucher and any other necessary information must be attached. Object Correction Requests submitted incorrectly may be returned to the agency. Object Correction Requests submitted in a volume greater than fifty (50) should be submitted in a file format. Please contact a representative of the Funds, Receipts and Collections Unit for questions on file submissions.

ERROR RESOLUTION

When a processing error has occurred, please contact the Comptroller's Office for instructions.



SUSANA A. MENDOZA
 ILLINOIS STATE COMPTROLLER

Object Correction Request

Expenditure Account Code No.: (1) 0001-36023-1200-0000	FY _____	Original Object Charged	Original Amount	Correct Object	Correct Amount
Warrant Issue Date: (2) 7/10/01 (3) FY 02		1. (4) 1289	\$ (5) 100.00	(6) 1249	\$ (7) 100.00
Voucher No.: (8) 200000 852		2.	\$		\$
Warrant No./EFT Trace No.: (9) AD7940322		3.	\$		\$
Vendor Name: (10) XYZ Company		4.	\$		\$
Vendor Number: (11) 123456789		5.	\$		\$
<p>Reason for Correction: (12) Agency cited incorrect detail object code on the voucher listed above for the amount shown.</p>					
<p>Contact for further Information: Name _____ (13) Phone _____ (13)</p>					
<p>Send Correspondence to: Name _____ (14) Address _____ (14)</p>					
<p>Authorized Signature _____ (15) Agency _____ (16) Date _____ (17)</p>					
<p>Attach Copy of Voucher and Any Other Necessary Information</p>			<p>Comptroller Use Only</p> <p><input type="checkbox"/> Processed <input type="checkbox"/> Returned</p> <p>By _____ Date _____ JV No. _____</p>		

**STATE OF ILLINOIS
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SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
		11.50.10 1 of 19
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2018
PROCEDURE	ALPHABETIC INDEX OF EXPENDITURE ITEMS	REVISION NUMBER
		19-001

*** A L E R T ***

The function of this index is to identify some of the detail expenditure accounts (object) most frequently used in the way that they are most frequently used. The account (object) cited will not be correct in every instance. The selection of the proper account depends on both the item purchased and the purpose to which the item is used.

For instance, the correct detail object (object) for a water heater is 1223 if it is purchased to replace a damaged unit, i.e. repair and maintenance of real property purpose. However, the correct detail object (object) for the same water heater would be 6671 if it is purchased to be used in connection with a new construction project or 6625 if purchased for a remodeling and renovation project.

* All equipment (1500) line items, \$100 or less must be charged to appropriate commodities detail object (object) 1394-1398 with the exception of library books.

A	1275	Almanacs—other
1335 Abrasives, Highway use	1399	Aluminum sulphate solution--water plant use
1310 Abrasives, non-highway use	1522	Ambulances
1391 Acetic Acid--household use	1246	Ambulance service, Payment to Provider
1350 Acetic Acid--medical use	1391	Ammonia--household and laundry use
1310 Acetylene gas	1350	Ammonia--medicinal use
1510 Adding machines*	1310	Ammonia--power plant use
1304 Adding machine paper	1399	Ammunition
1289 Address record services	1599	Amplifiers*
1510 Addressing machines	1550	Anemometers
1510 Addressographs*	1570	Animals--purchased for farm production*
1394 Addressograph plates*	1360	Animals--purchased for food
1273 Advertising	1350	Animals--purchased for laboratory use
1540 Agricultural implements*	1289	Animals-slaughter (service for food)
1223 Air-conditioning Installation and Repair	1896	Antifreeze-automotive
1522 Airplanes	1345	Antifreeze (off-road equipment use)
1232 Airplane rental (except when chargeable to travel--1291)	1540	Anvils*
1222 Airplane repairs and rebuilding	1370	Aprons
1332 Alcohol, wood--industrial and shop use	1289	Armored car service
1310 Alcohol, wood--mechanical use	1561	Artifacts, for exhibits
1560 Almanacs—library use	1248	Ash and garbage removal

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1530	Ash trays--institutional use	1398	Bats, baseball
1540	Asphalt repairing equipment*	1540	Battery charger
4461	Assistance Payments to Individuals	1893	Batteries--charging of auto
1277	Association dues	1730	Batteries--communication equipment
1560	Atlases*	1399	Batteries--flashlight
1396	Atomizers	1894	Batteries--motor vehicle
1244	Attorney fees	1332	Batting, cotton
1540	Auger, post hole*	1332	Beads, glass or composition
1899	Automobile license plates	1550	Beakers, laboratory
1521	Automobile, passenger*	1397	Beaters: carpet and egg
1395	Awls	1392	Bedding materials--for animals
1223	Awnings, repair & maintenance	1530	Beds and bed springs*
1395	Axes	1391	Bed pads and spreads
1894	Axles, auto	1396	Bed pans
		1392	Bees
	B	1332	Beeswax--industrial use
1399	Badges	1223	Bells, door
1392	Bags, grain	1894	Belt dressing, auto
1397	Bags, Laundry*	1530	Benches, hall*
1399	Bags, paper	1599	Benches, lawn
1392	Baling wire--hay press use	1540	Benches, shop*
1399	Balls: base, tennis and golf	1560	Bibles*
1599	Ball, bowling, billiard, pool*	1599	Billiard, cues and tables (set)*
1350	Bandages	1510	Billing machine*
1289	Banners	1540	Binders, grain*
1599	Barges	1304	Binders, loose-leaf and pamphlets
1599	Barrels*	1392	Binder twine
1398	Barricade signs	1530	Bird cages*
1398	Baseball equipment: bats, gloves, masks, etc.	1350	Birds--laboratory use
1391	Basin corks and stops	1398	Birds--non-laboratory and non-farm use
1397	Basin: granite or tin	1399	Birdseed
1394	Baskets, letter-waste	1395	Bits, auger
1396	Baskets, test tube	1599	Blackboards, portable*
1397	Baskets, hanging, laundry	1391	Blacking, shoe--non-industrial use
1398	Baskets, bushel*	1289	Blacksmithing
1530	Baskets: storeroom*	1399	Blank keys
1350	Bath, eye (cup)	1391	Blankets: cotton and woolen
1370	Bathing suits	1398	Blankets, horse*
1223	Bathtubs*	1396	Blankets, rubber*
		1399	Blasting powder and supplies

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1391 Bleaches	1332 Brass sheets and castings (industrial)
1392 Block salt	1540 Brick conveyors*
1530 Blocks, butcher*	1223 Bricks
1350 Blood plasma	1398 Bridles and bridle bits
1304 Blotters	1599 Briefcases and bags*
1370 Blouses	1332 Bronze castings (industrial)
1540 Blow torches*	1397 Brooms*
1540 Blowers, portable*	1332 Broom corn, sticks and twine
1391 Bluing	1304 Brushes (office supplies)
1280 Blueprinting	1397 Brushes*
1510 Blueprint machine*	1229 Brushes (equipment parts and fittings): carbon
1304 Blueprint paper	1230 Brushes (equipment parts and fittings--in- house repair and maintenance): carbon
4496 Boarding out State wards, Payments to Providers	1397 Buckets: galvanized, mop, tin and wood
1397 Boards: bread, ironing and meal*	1530 Buffets*
1522 Boats	1230 Bulbs, electric
6671 Boilers, installation & repair	1392 Bulbs, plants
1310 Boiler compound	1510 Bulletin boards
1223 Boiler inspection & repair panes	1894 Bumpers, auto
1398 Books*	1399 Bunting
1560 Bookbinding, magazines and periodicals (library use)	1530 Bureaus*
1560 Bookbinding, rebinding of books (library use)	1247 Burial expenses (institutions)
1510 Bookcase--office use*	1332 Burlap
1561 Bookcases--institutional use*	1398 Burners, Bunsen*
1370 Boots: leather and rubber	1396 Burrs, medical*
1540 Boring machines*	1395 Burrs, other*
1396 Bottles *medical, scientific and laboratory supplies): drop, glass stoppered, hot water, medicine and nursing	1224 Bushings
1397 Bowls: chopping, food and wash (moveable)	1522 Busses, automobile*
1399 Boxes*	1397 Butchers' steel
1395 Braces, carpenters' ratchet	1332 Buttons (clothes)--industrial use
1332 Braid, elastic	
1894 Brake parts (auto or truck)	
1540 Brake testing equipment and meters*	
1391 Brass polish	
	C
	6671 Cabinets
	1730 Cable
	1729 Cablegrams
	1530 Cafeteria equipment*
	1510 Calculators*
	1304 Calendars (including pads and stands)
	1395 Calipers

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1332	Cambric--industrial use	1289	Catering
1599	Cameras	1350	Catheters
1550	Cameras--scientific use*	1230	Cement
1530	Candelabra*	1332	Cement, leather
1396	Canes	1540	Cement mixer (power driven)*
1399	Candles	1332	Cement, rubber--industrial use
1599	Canoe	1304	Cement, rubber--office use
1397	Can openers	1550	Centrifuges*
1530	Canopies (kitchen)*	1395	Chains
1332	Canvas cloth--industrial use	1394	Chair pads--office use*
1370	Canvass suits	1304	Chalk, blackboard
1396	Cans, medical use	1310	Chalk, carpenters
1397	household use	6671	Chandeliers (installed in office)*
1370	Caps (clothing)	1399	Charcoal--cooking
1396	Caps, ice	1341	Charcoal--heating fuel
1391	Carbon tetrachloride-cleaning	1392	Charcoal--use by poultry
1399	Carbon tetrachloride--refill of fire extinguishers	1304	Charts
1310	Carborundum: cloth, paper and paste	1391	Cheesecloth
1510	Card index cases*	1310	Chemicals, industrial use
1302	Cards, business	1350	Chemicals, laboratory and medical use
1304	Cards, index (not printed)	1391	Chemicals, household use
1399	Cards, playing	1530	Chest
1685	Cards, punch	1540	Chest, tools*
1248	Carpets, cleaning	1395	Chisels*
1223	Carpets, repair or minor maintenance of wall-to-wall carpeting	1550	Chisels, bone*
6671	Carpets and carpet padding	1399	Christmas greens and trees
1530	Carpet sweepers*	1599	Christmas trees--artificial*
1205	Cartage	1540	Churns*
1399	Cartons	1335	Cinders, melting ice
1395	Carton opener	1223	Circuit breakers
1304	Cartridges, ink & toner	1275	City directories, subscription
1540	Carts, hand and hose*	4421	Claims for personal injuries of employees (doctor's hospital and other medical bills- reimbursement to employee)
1394	Cases*	1350	Clamps, artery
1394	Cashboxes (tin, small)	1395	Clamps, furniture*
1399	Caskets	1350	Cleaners, test tube
1332	Casters--industrial use	1248	Cleaning buildings, carpets and windows
1221	Casters (replacement)	1391	Cleaning compounds
1332	Casting (industrial)	1540	Cleaning, machinery for*

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1397 Cleavers	1223 Copper, sheet (used as maintenance material)
1245 Clergyman's fees (non-employee)	1332 Copper, sheet (used as shop material)
1395 Clevis*	1223 Copper wire (electric)
1550 Clinical instruments*	1394 Copy holders (stenographer's)
1394 Clipboards, office	1397 Corer, apple and cabbage
1395 Clippers, bolt	1397 Corkscrews
1599 Clippers, hair (electrical)*	1540 Corn Planters*
1540 Clippers, livestock*	1391 Cosmetics
1289 Clipping service (news)	1530 Cots (sleeping)*
1229 Clock repairs	1599 Counters, mechanical*
1530 Clock--institutional use*	1223 Couplings, conduit and pipe
1510 Clock--office use*	1266 Court costs
1332 Cloth (industrial uses): awning, bedding, lamp, shade, mattress and towel	4483 Court of Claims Awards - Crime victims assistance
1391 Cloth (household uses): cleaning oil, scrubbing, table and tray	4484 Court of Claims Awards - Crime victims assistance provider payments
1530 Clothes washers & dryers	4485 Court of Claims Awards - General Claims
1397 Clothes hangers	4486 Court of Claims Awards - All other
1530 Clothes lockers--institutional use*	1266 Court reports
1510 Clothes lockers--office use*	1223 Covering, pipe
1530 Clothes trees--institutional use	1894 Covers, seat (automobile)
1510 Clothes trees--office use*	1530 Cradles*
1370 Clothing	1304 Crayon
1341 Coal	1399 Crochet hooks and needles
1370 Coats (clothing)	1397 Crocks and crockery
1397 Coffee grinders (hand-driven)*	1398 Croquet sets
1530 Coffee grinders (power-driven)	1395 Crowbar
1397 Colanders*	1397 Cruets (vinegar, oil, etc.)
1391 Combs, hair	1540 Crusher, stone*
1397 Comforters	1396 Crutches and crutch tips
1223 Commodes	1398 Cues, billiard and pool
1395 Compasses, carpenters'	1540 Cultivators*
1540 Compressor, air (complete)	1391 Cups, paper
1540 Concrete mixers*	1395 Cups, grease
1540 Condensers, electric and steam*	1396 Cups, medical
1223 Conductor pipe and fittings for real property	1397 Cups, (household uses)
1397 Cooking utensils	6671 Curtain
1530 Coolers, water*	6671 Curtain rods and poles

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1530	Curtain stretchers*	1350	Dishes, petri
1397	Cutlery	1550	Disinfecting apparatus*
1397	Cutter (bread and other foods)	1530	Disposal, garbage (unit)
1395	Cutters, glass	1350	Distilled water--medical use
1540	Cutters, pipe (hand)*	1304	Dividers--office use
1245	Cutting meat (smoking, etc.)	1233	Dock rent
1239	Cylinder, rental	4466	Domestic Services for Aided Persons
	D	4465	Domestic Services under Vocational Rehabilitation Program
4489	Damage by State-owned cars and trucks (property damage claims)	1394	Door mats--office use
1235	Data processing equipment, rental of	1397	Door mats--household use
1681	Data processing equipment, rental of	1510	Drafting instruments, stools and tables*
1394	Dating stamps*	6640	Drain tile
4494	Day Care Provider Payments	6671	Draperies*
1894	Defrosters, auto	1223	Draperies (repair)
1550	Dental instruments*	1510	Drawing instruments
1246	Dental plates (made by dental laboratory)	1304	Drawing paper
1246	Dental services (to non-State wards), Payment to Provider	1304	Drawing supplies--office use
1350	Dental supplies	1399	Drawing supplies (school)
1391	Deodorants	1540	Dredges*
1530	Desks, institutions*	1360	Drinking water (bottled)
1510	Desks, office*	1239	Drinking water (services)
1561	Desks, school*	1350	Droppers, medicine
1530	Desk lamps (institution use)*	1350	Drugs
1510	Desk lamp	1289	Dry cleaning services--personal (wards)
1394	Desk pads and shears	1248	Dry cleaning services--institutional (drapes and smocks)
1510	Desk tops (glass or compressed material)*	1540	Drying machinery*
1221	Desk tops, glass (replacements)	1280	Duplicating service
1246	Diagnostic services	1397	Dust pans--institution use
1391	Diaper	1394	Dust Pans--office use
1510	Dictaphone*	1332	Dyes
1398	Dictionaries*	1399	Dynamite
1540	Dies and taps*	1399	Dynamite caps and fuses
1397	Dippers		E
1391	Disinfectants	1399	Ear plugs
1530	Dishwashers	1561	Educational exhibits*
1397	Dishes (food and household uses)		

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1223	Elbows (conductor pipe and conduit)	1392	Feed (livestock)
1399	Electric batteries (dry)	1350	Feeding cups
1893	Electric batteries (storage)--motor vehicle use	1223	Ferrules (plumbing and steam fitting)
1530	Electric Fans--institutional use*	1392	Fertilizers
1510	Electric fans--office use	1395	Files (tool)
1252	Electric light and power	1399	Film (unprocessed)
1550	Electrical measuring instruments*	1350	Film X-ray
1223	Electrical repairs to building	1350	Filter paper
1540	Electric meters--power plant use*	1894	Filters, oil--vehicle use
1550	Electric meters--research and educational use*	1540	Filters, oil--power plant use
1395	Electricians' tools	1599	Firearms
1540	Electrotype machines*	6671	Fire alarms*
1223	Elevator inspection fees	1229	Fire extinguishers--recharging and inspecting
1223	Elevator repairs (building)	1540	Fire pumps*
1247	Embalming	1522	Fire trucks*
1399	Emblem (badge and star)	1550	First aid kits*
1896	Engine oil--automotive equipment	1223	Fittings, pipe
1345	Engine oil--road use	1510	Flags*
1540	Engines*	1395	Flashlights
1550	Engineering instruments*	1223	Floats (plumbing)
1245	Engineers (service of non-employees)	1540	Floor machines, scrapers, etc.*
1395	Engraving tools (hand)*	1391	Floor wax
1302	Engraving: steel and copper plate	1289	Flower, florist arranged (basket, spray, wreath, cut flowers)
1540	Ensilage cutter*	1392	Flowers, plants, etc.
1245	Entertainers	1392	Flower pots
1302	Envelopes	1392	Flower seed
1304	Erasers (rubber)	1395	Flue cleaners
1248	Exterminating services	1304	Fluid, correction
1599	Extinguishers, fire*	1391	Fly paper and swatters
1130	Extra help (personal services)	1360	Food--for human consumption
1350	Eyeglasses frames and lenses	1392	Food--for animals, fish, etc., not used for educational or laboratory purposes
1229	Eyeglass repairs*	1350	Food--for guinea pigs and other animals used for laboratory purposes
	F	1530	Food carts and wagons*
1332	Fabric (industrial)	1530	Food conveyors*
1510	Fans, electric--office use*	1245	Food grading services
1530	Fans, electric--institution use	1398	Footballs
1395	Farm tools*		

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1550	Forceps*	1370	Gloves: dress, rubber and work
1540	Forge, blacksmith's*	1350	Gloves, surgeons'
1395	Forks (small tools): garden hay, manure, pitch and stable	1395	Gloves, welding
1397	Forks, table	1221	Glue--furniture repairing use
1540	Formers, pipe*	1332	Glue--industrial use
1395	Frames, hacksaw	1304	Glue--office use
1540	Freezers*	1395	Goggles, welding*
1205	Freight, express and drayage	1599	Golf equipment*
1247	Funerals	1370	Gowns (ordinary and surgeons')
1350	Funnels, carbureting	1350	Grain alcohol
1397	Funnels, household	1395	Grain probes
1395	Funnels, mechanical	4478	Grants for Educational Purposes-Direct payments to Sponsors of Child Nutrition Programs
1530	Furniture--institutional use*	4474	Grants for Educational Purposes- Elementary and Secondary Education
1510	Furniture--office use*	1392	Grass seed
1332	Furniture--covering material	1397	Graters
1391	Furniture polish	1223	Grates (stove, furnace and stoker), replacement
1399	Fuse powder and wire	1223	Gravel
	G	1310	Grease, lubricating
1550	Galvanometers*	1397	Griddles
1398	Games*	1530	Grinders, coffee and meat*
1233	Garage rent	1540	Grindstone*
1248	Garbage and ash removal	1332	Grommets
1397	Garbage cans	1395	Grooving tools
1251	Gas (utility)	1599	Gymnasium apparatus*
1342	Gas, bottled		H
1899	Gasoline cans (automobile)	1395	Hacksaw blades
1395	Gasoline cans (off-road use)	1395	Hacksaw frames
1896	Gasoline for automobiles	1289	Haircuts
1345	Gasoline for other than automotive	1397	Hall mats*
1599	Gasoline tanks for storage*	1530	Hall trees--institutional use*
1350	Gauze	1510	Hall trees--office use*
1394	Gavel	1540	Hammers, riveting*
1894	Generators, motor vehicle	1395	Hammers (small tools): brick, claw, machinist, shoe and sledge
1540	Generators, power plant*	1397	Hampers, clothes*
1894	Glass, auto		
1350	Glass, optical		
1223	Glass window panes (replacement)		
1561	Globes (maps)*		

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1540	Hand carts and trucks*	1397	Ice picks and tongs
1399	Handballs	1560	Illinois Revised Statutes-library use
1398	Handcuffs	1510	Illinois Revised statutes-office
1395	Handles and tools	1550	Incubators, bacteriological*
1540	Harrows*	1540	Incubators, chicken*
1395	Hatchets	1224	Industrial machines, repairs to
1370	Hats	1239	Industrial machines, rent of
1894	Headlight bulbs--motor vehicles	4495	In-Home Day Care Provider Payments
1224	Headlight bulbs--off road motor vehicles	1304	Ink pads
1350	Hearing aids	1304	Ink, pen
1255	Heat (metered)	1332	Ink, printers--industrial use
1232	Helicopter, rental	1391	Insecticide
1550	Hemoglobinameters*	1291	In-State Travel Reimbursements to Employees
1894	Heaters, auto	1293	In-State Travel, Payments to Vendors
1530	Heaters, oil (room)*	1550	Instruments (scientific): dental, hospital, medical, optical and veterinary*
1398	Hockey sticks*	1899	Insurance premium--state automobile
1395	Hoes	1271	Insurance premiums
1599	Horizontal bars*	1261	Insurance on mail
1894	Hose--automobile	8813	Interest--current maturities
1350	Hose, elastic	8823	Interest--prior maturities
1599	Hose, fire-fighting	1245	Interpreters (non-employees)
1397	Hose, garden	1530	Ironing boards*
1370	Hosiery	1540	Ironing machinery*
1530	Hospital equipment (household): bed, chairs, tables and screens	1530	Irons*
1550	Hospital equipment (technical and scientific): surgical, operating, X-rays, etc.*	1350	Irrigators, medical
1246	Hospital expenses--treatment of patients in private hospitals, Payment to Provider		
1599	Hospital stretchers*		J
1530	Hot plates*	1894	Jacks, auto
1396	Hot-water bottles	1540	Jacks, screw*
1540	Hydraulic rams*	1391	Janitors' supplies
1396	Hydrometer--medical use		K
1398	Hydrometer--motor vehicle use	1221	Keys, file cabinet & other equipment
	I	1223	Keys, office doors
1360	Ice	1399	Keys, duplicate, new
1530	Ice crushers (power driven)*	1893	Keys, auto lost
		1899	Keys, auto duplicate, new

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1399 Kindling wood
 1332 Knitting yard--industrial use
 1397 Knives, household
 1395 Knives (small tools): draw, shoe, etc.
 1229 Knives, sharpening
 1396 Knives, surgical and medical

L

1304 Labels, plain
 1302 Labels, printed
 1540 Ladders*
 1223 Lag screws
 1350 Lamps, alcohol--laboratory use
 1530 Lamps, electric--institutional use*
 1510 Lamps, electric--office use*
 1233 Land, rental of
 1223 Latches: gate, door, etc.
 1540 Lathes*
 1540 Laundry equipment
 1248 Laundry, institutional (drapes and smocks)
 1289 Laundry, personal (wards)
 1560 Law books*
 1540 Lawn mowers*
 1332 Leather: industrial use
 1304 Ledger (printed, bound)
 1599 Leg irons
 1350 Lenses, microscope and spectacle
 1302 Letterheads
 1289 Lettering
 1510 Letter presses*
 1510 Letter trays*
 1540 Levels, carpenters and masons*
 1560 Library books
 1899 License plates, automobile
 1599 Life preservers*
 1540 Lighting systems, portable*
 1391 Lime for disinfecting
 1223 Limestone for building maintenance use
 1392 Limestone for soil treatment

1332 Linen materials--industrial use
 1391 Linen, table
 1392 Linseed oil
 1392 Livestock supplies
 1392 Loam--greenhouse use
 1224 Lock nuts
 1530 Lockers, metal and wooden--institution use*
 1510 Lockers, metal and wooden--office use*
 1540 Looms, weaving
 1310 Lubricants

M

1224 Machine inspection
 1540 Machinery: electrical, garage, industrial, metering, road building, shoe, snow removal and woodworking*
 1398 Mail box
 1304 Mail cases, tubes and wrappers
 1395 Mallets*
 1599 Manikin*
 1540 Manufacturing equipment
 1561 Maps: bound, globe, roller or wall*
 1302 Maps (original copy supplied by agency)
 1399 Maps: road
 1350 Masks: laboratory and hospital use
 1399 Masks, all other
 1391 Matches
 1394 Mats, chair*
 1397 Mats, door*
 1530 Mattresses*
 1391 Mattress covers and pads
 1332 Mattress material and twine (industrial use)
 1395 Mauls
 1397 Measures (household): liquid and linear
 1540 Measuring tape*
 1530 Meat blocks (butchers)*
 1397 Meat choppers (hand)
 1245 Meat cutting, smoking, etc.

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1550	Medical and surgical equipment*	1894	Motor vehicle supplies
1350	Medical and surgical supplies	1894	Motor vehicle tires, tubes and other parts and fittings
1246	Medical services rendered by non-employees, payment to provider	1561	Mounted birds and animals
1350	Medicine	1391	Mouse traps
1540	Melting pots*	1205	Moving costs (shipping out)
1277	Membership dues	1540	Mowers: farm, lawn (hand and power)*
1391	Metal polish	1248	Mowing by non-employees
1332	Metal, sheet--industrial or shop use	1398	Music racks
1223	Metal, sheet--maintenance use	1398	Music, sheet and book
1350	Mice--laboratory	1599	Musical instruments*
1304	Microfilm		N
1560	Microfilm of subscriptions for Historical Library*	1332	Nails--industrial
1280	Microfilming	1223	Nails--maintenance use
1550	Microscopes*	1395	Nail pullers
1295	Mileage	1399	Name plates
1150	Military pay	1391	Napkins
1398	Milk cans	1277	National organizations contributions
1540	Milking machinery*	1224	Needles, machine
1350	Mineral water--medicinal use	1350	Needles, medical and surgical
1360	Mineral water--table use	1275	Newspaper subscriptions
1530	Mirrors*	1395	Nippers, pipe
1540	Mitre boxes	1350	Nipples, baby
1540	Mitering machinery*	1289	Notaries Public: license fee
1540	Mixer, concrete*	1271	Notaries Public: bond
1530	Mixers, food (household size)*	1304	Notebooks
1540	Mixers, food (institutional size)*	1397	Nozzles, garden hose*
1510	Modular office equipment - dividers, book shelves, desks, etc.*	1540	Numbering machine--industrial
1540	Molds, industrial	1510	Numbering machine--office use*
1289	Money order	1224	Nuts and bolts
1397	Mop, yarn or cotton		O
1391	Mopheads	1231	Office equipment, rent of
1550	Mortar and pestle*	1510	Office partitions
1391	Moth balls	1233	Office space, rent of
1521	Motor vehicles: passenger automobiles*	1304	Office supplies
1522	Motor vehicles: trucks, tractors and boats	1394	Officials seal embosser
1893	Motor vehicle repairs	1342	Oil, fuel

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1350	Oil--laboratory and medical use	1391	Paper (household): carpet, cups, fly, toilet, towels, and waxed
1223	Oil--Maintenance material		
1310	Oil (mechanical supply): machine and motor lubrication	1350	Paper (laboratory and scientific): filter and litmus
1395	Oil cans	1223	Paper (maintenance materials): building and wall
1391	Oil cloth--table use		
1395	Oil stones	1332	Paper (institution industries)
1223	Oiling streets	1224	Paper (mechanical supplies): carborundum, emery and sand
1550	Operating tables*		
1246	Ophthalmologist services (non-employees), Payment to provider	1399	Paper (miscellaneous): bags, wrapping--institutional use
1350	Ophthalmologists supplies	1304	Paper clips, fasteners
1550	Optical apparatus	1510	Paper cutter*
1245	Orchestra, services of	1540	Paper cutting machine*
1599	Organs, electric and pipe*	1285	Parking permits (fees) – gov't
1522	Outboard motors*	1289	Parking permits (fees) – non-gov't
1292	Out-of-State Travel, Reimbursements to Employees	4496	Paroled children's support, Payment to provider
1294	Out-of-State Travel, Payments to Vendors	1285	Passports – gov't
1540	Ovens, bakery*	1289	Passports – non-gov't
1239	Oxygen cylinder demurrage	1223	Paste, wall
1310	Oxygen for welding	4496	Patients boarded out, Payment to provider
1350	Oxygen--medical and laboratory use	1394	Pen holders
		1510	Pen sets*
	P	1304	Pencils
1304	Pads (office supplies): calendar	1394	Pencil sharpener
1396	Pads, heating	1275	Periodicals and magazines
1397	Pads, laundry and table*	1201	Petty cash reimbursements
1397	Pails and buckets, household	1599	Photographic equipment*
1395	Paint brushes	1280	Photographic services
1223	Paint remover	1399	Photographic supplies
1561	Paintings*	1280	Photographics, printing and developing
1332	Paints--industrial use	1510	Photostat equipment*
1223	Paints--maintenance use	1280	Photostatting services
1396	Pans (household, medical and laboratory)	1246	Physicians services (non-employees)
1397	Pans (household)	1599	Pianos*
1530	Pan racks*	1599	Piano stools*
1302	Paper (for printing purposes)	1221	Piano tuning

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1894 Radiator screens (auto)	1231 Rentals of office equipment
1530 Radiator screens (heat)--institutional use*	1233 Rentals of real property
1510 Radiator screens (heat)--office use*	1239 Rents not otherwise classified (short-term)
1894 Radiators (auto)	1224 Repair and maintenance, machinery and mechanical equipment
1223 Radiators (building)	1893 Repair and maintenance, motor vehicles
1730 Radio repair parts	1221 Repair and maintenance, office furniture
1710 Radio repairs	1223 Repair and maintenance, real property
1599 Radio (household receiving sets)*	1225 Repair and maintenance of E.D.P. equipment
1521 Radio (passenger automobile)*	1229 Repair and maintenance, by all other
1750 Radio (police transmitters and receivers)*	1894 Repair parts: motor vehicles
1395 Rakes, hand drawn)*	1599 Revolvers*
1540 Rams, hydraulic*	1304 Ribbons, calculator
1530 Ranges, kitchens*	1599 Rifles*
1395 Rasps	1894 Rims for motor vehicle wheels
1391 Rat poison	1391 Roach powder
1391 Rat traps	1223 Road mixture--construction
1391 Razor blades	1223 Road oil
1391 Razors, disposable	1335 Rock salt--highway use
1540 Reamers*	1248 Rodent and vermin extermination by contract
1599 Recreation equipment	6671 Rods, curtain
1223 Reducers for pipe fittings	1540 Rollers, lawn
1599 Reels, fire hose*	1540 Rolling machinery and equipment
1510 Reference books (office)*	1223 Roofing repairs, including materials
1560 Reference books (library use)*	1398 Rope*
1310 Refrigerants (other than ice)	1599 Row boats*
1310 Refrigeration gas	1399 Rubber balls (playground)
1530 Refrigerators	1304 Rubber bands
1221 Refrigerators, repairs	1223 Rubber caulking
9912 Refunds, corporate income tax	1350 Rubber gloves (surgical)
9911 Refunds, individual income tax	1391 Rubber gloves (other than surgical)
9921 Refunds, inheritance tax	1224 Rubber tires (for chairs and food conveyances)
9923 Refunds, motor fuel tax	1394 Rubber stamps
9925 Refunds, other tax	1248 Rugs, cleaning
9932 Refunds to students	1530 Rugs--institutional use*
9934 Refunds of federal and other grants	1510 Rugs--office use*
9939 Refunds, not elsewhere classified	
9940 Refunds, Local Recovery Fee	
1261 Registered mail fees	
1681 Rentals of data processing equipment	
1232 Rentals of motor vehicles	

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1395	Rulers, mechanics	1530	Screens: bed, fireplace, and household*
1394	Rulers, office	1223	Screens, door and window
	S	1599	Screens, motion picture*
1399	Sacks, paper	1237	Screens, rental of motion picture
1289	Safes, changing combinations of	1395	Screw drivers
1391	Safety pins	1540	Screw jack*
1392	Salt, block	1332	Screws, industrial use
1335	Salt, highway use	1224	Screws, maintenance use
1335	Salt, melting ice	1391	Scrub brushes
1360	Salt, table	1395	Scythes, snaths, blades and stones for same
1310	Salt, water softener	1304	Seal, ribbon
1391	Salt and pepper shakers (disposable)	1391	Sealing wax--household use
1245	Sampling coal	1304	Seals, car (grain office)
1399	Sand (recreational)	1304	Seals, impression and paper
1223	Sand (repair and maintenance)	1894	Seat covers (auto)
1391	Sanitary napkins	1540	Seeders*
1981	Savings Bond payments	1223	Sewer castings, manhole covers, pipe and rings
1395	Saw blades	1540	Sewer cleaning equipment*
1391	Sawdust--oiled--for floors	1255	Sewer service charges
1540	Sawing machinery and equipment	1540	Sewer rods*
1550	Saws, bone*	1224	Sewing machine: bobbin, needles
1540	Saws, other*	1530	Sewing machine--household use
1550	Scales, laboratory*	1540	Sewing machine--industrial use
1530	Scales, household*	1397	Sharpeners, knife
1540	Scales: counter, platform and storehouses*	1394	Sharpeners, pencil
1221	Scales, inspection	1229	Sharpening medical instruments
1510	Scales, office	1229	Sharpening small and large tools
1561	School desks and tables*	1530	Shaver, electric*
1308	School supplies	1223	Sheet copper and lead
1397	Scissors, barbers' and household	1391	Sheets
1394	Scissors, office	1221	Shellac
1396	Scissors, surgical*	6671	Shelves, book
1395	Scoops: coal, grain and grocers	4471	Sheriff's fees
1391	Scouring powder	1223	Shingles
1395	Scrapers: bench, block dough, floor (hand operated)	1398	Shipping cases
1540	Scrapers: road grading*	1302	Shipping tags
1304	Scratch pads	1229	Shoe repairing
		1399	Shotgun shells

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1395	Shovels: coal (scoop), earth and grain (scoop)	1395	Sprayers
1223	Shower bath heads	1540	Spreaders, manures *
1395	Sickles	1391	Spreads, bed
1540	Sifter and mixer, flour (baking)*	1360	Spring water, for table use
1289	Sign painting	1224	Springs
7721	Signs, road	1540	Sprinkler, garden*
1397	Silverware (bulk)*	1395	Squares, carpenters'
1530	Silverware (table sets)*	1397	Squeegees
1397	Skewers	1392	Stable supplies
1397	Skillets	1599	Stage curtains*
1223	Slate for roofs	1350	Stain (laboratory)
1245	Slaughter animals (service for food)	1221	Stain (painting)
1599	Sleds*	1391	Stair pads
1280	Slides, developing	1261	Stamped envelopes
1350	Slides (scientific)	1540	Stamping machines*
6671	Smoke detectors	1395	Stamps (blacksmiths and other metal stamps)
1530	Smoke stands--institutional use	1261	Stamps, postage
1395	Snip, tinnern	1303	Stamps (revenue) printing of
1224	Snow plow repairs, including parts	1394	Stamps, rubber
1540	Snow plow and removal equipment*	1510	Stamps, time*
1397	Soap dishes	1550	Stands, burrette and instrument*
1350	Soap (surgical)	1599	Stands, music*
1391	Soap (other than surgical)	1530	Stands, tray and wash*
1395	Sockets, electric	1223	Staples, fencing
1284	Software	1304	Staples, office
1310	Solder	1395	Stapling machines--farm fencing*
1391	Solvent, grease	1394	Stapling machine--office and shipping
1395	Spades	1391	Starch, laundry
1894	Spark plugs--automotive	4496	State wards, support of, Payment to provider
1224	Spark plugs--off-road use	1985	State withholding tax--personal services
1397	Spatulas (household)	1986	State withholding tax--contractual services
1396	Spatulas (laboratories)	1302	Stationery (letterheads and printed envelopes)
1599	Speakers	1510	Stationery cabinets*
1289	Speech recording service by contract	6671	Steam boilers*
1223	Spikes	1223	Steam coil and tubes
1391	Sponges (non-surgical)	1530	Steam jacketed kettles (kitchen)*
1350	Sponges		
1397	Spoons		
1540	Spray pump (power driven)*		

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		T
1530	Steam tables*	
1540	Steamfitters' tools*	1391 Tablecloth (disposable)
1223	Steamfitting materials	1530 Tables (household): center, dining, kitchen, library use and sewing*
1304	Stencil paper	1550 Tables (medical and scientific): bedside, examination instrument, laboratory, massage and operating*
1304	Stencils	1599 Tables (miscellaneous): recreational (billiard, pool, etc.)*
1245	Stenographers, public	1510 Tables: office*
1540	Step ladders*	1308 Tablets, school
1599	Stereo equipment*	1395 Tack lifters
1550	Sterilizers*	1395 Tackle block
1550	Stethoscopes*	1332 Tacks--institutional use
1302	Stickers (printed)	1223 Tacks--other than industrial use
1540	Stitching machine, wire*	1304 Tacks--thumb
1392	Stock feed	1302 Tags, shipping
1530	Stools--institutional use*	1540 Tampers*
1510	Stools--office use*	1540 Tanks: gasoline and oil storage*
1599	Stop watches*	1304 Tape, adding machine
1233	Storage space, rent of	1540 Tape, measures*
1530	Stoves*	1304 Tape, postage meter
1397	Strainers	1561 Tape, prerecorded (for instruction, etc.)
1223	Street sprinkling and oiling	1394 Tape, "blank" recording for sound scribes)
1540	Stretchers, fence and wire*	1237 Tape recorder, rentals
1550	Stretchers, hospital*	1304 Tape, scotch
1399	String for packaging	1540 Taps and dies*
1289	Subscriptions to clipping and information services	1223 Tar
1275	Subscriptions to journals, magazines and newspapers	1599 Tarpaulins*
1599	Suitcases*	1399 Tear gas bombs
1540	Surfacing machinery*	1223 Tees (plumbing, etc.)
1370	Surgeons' gowns (disposable)	1729 Telegraph service
1246	Surgeons' service (non-employees), Payment to provider	1721 Telephone rentals and tolls
1550	Surgical apparatus (case and instruments)*	1229 Television, repairs
1245	Surveyors (services of non-employees)	1599 Television sets*
1350	Swabs	1599 Tennis nets and rackets*
1391	Sweeping compounds*	1599 Tents*
1530	Swings, porch and lawn*	1308 Test (school use)
1350	Syringes (medical and laboratory)	

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1560	Text books*	1396	Trays (medical and scientific)
1399	Theatrical supplies	1391	Tray cloths
1396	Thermometers (scientific): clinical, dairy, grain testing and laboratory*	1530	Tray stands*
1394	Thermometers, weather	1391	Trees, shoe
1510	Thermos bottle sets*	1248	Trees, trimming
1350	Throat swabs	1540	Troughs, bakers' dough*
1304	Thumb tacks	1599	Trough, farm*
6640	Tile, building and drain	1395	Trowels: brick, garden and plaster
1304	Time cards	1522	Truck fire*
1510	Time clocks*	1232	Truck rental
1510	Time stamps*	1540	Trucks, hand*
1350	Tips, for crutches (rubber)	1522	Trucks, motor*
1304	Tips (rubber for fingers)	1540	Trucks, warehouse*
1894	Tire chains	1530	Trunks, clothing*
1894	Tires, motor vehicles	1350	Tubes (medical and scientific)
1399	Tissue paper (wrapping)	1223	Tubs, bath
1397	Toaster, bread (small value)	1397	Tubs, wash
1391	Toilet articles and paper	4496	Tuition for pupils (state wards), Payment to provider
1395	Tongs, ice and pipe	1279	Tuition for special training
1397	Tongs, fire and sugar	1310	Turbine oil
1540	Tools (mechanics) sets for all trades	1395	Turf edgers
1391	Toothbrushes and picks	1540	Turning machinery*
1391	Toothpaste	1391	Twine, wrapping
1540	Torches, blow*		
4429	Tort Claims		U
1350	Tourniquet	1530	Umbrella holders*
1248	Towel service	1398	Umbrellas
1391	Towels	1370	Uniforms: athletic, band and military
1399	Toys	4453	U.S. Geological Survey
1345	Tractor fuel oil	1332	Upholstery material
1540	Tractors	1396	Urinals (portable)
1550	Transits, surveyors*	1530	Urns, coffee and tea*
1245	Translators (non-employee)		
1391	Traps, mouse and rat		V
1223	Traps, pipe	1530	Vacuum cleaners*
1223	Traps, steam and water	1894	Valves, motor vehicle
1530	Traveling bags*	1223	Valves, plumbing and steam fitting
1394	Trays, desk	1332	Varnish--industrial
1397	Trays (household)	1223	Varnish--non-industrial

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1397	Vases	1391	Waxed paper
1392	Vegetable seeds	1223	Weatherstrips
1245	Veterinarians' fees (non-employees)	1395	Wedges, metal
6671	Venetian blinds	1394	Weights, paper
1550	Veterinary instruments*	1550	Weights, scale (sets for testing equipment)*
1350	Veterinary medicine	1540	Wheelbarrows*
1350	Veterinary supplies	1894	Wheels, motor vehicle
1540	Vises*	1395	Whetstone
1899	Vehicle registrations	1223	Window materials: locks and stops
	W	1894	Wipers, windshield
1540	Wagon racks and beds*	1395	Wire brushes
1540	Wagons*	1395	Wire cutters
6625	Wallboard	1224	Wire: electrical, fuse and galvanized
1399	Wallets	1894	Wire, for towing
1223	Wallpapering	1540	Wire stitching machine*
1530	Wash stands (not fixed)	1399	Wood, fuel
1397	Washboards	1391	Wood polish--household use
1530	Washers, dish*	1332	Wood polish--industrial use
1530	Washing machines*	1399	Wrapping paper (all other)
1391	Wash powder	1540	Wrenches and wrench sets*
1248	Washing windows (by non-employees)	1540	Wringers, clothes*
1391	Washrags		
1530	Waste baskets--institutional use*		X Y Z
1510	Waste baskets--office use*	1550	X-ray machinery and equipment*
1229	Watches and clocks, repair parts and services	1350	X-ray supplies
1599	Watches, stop*	1332	Yarn
1530	Water coolers (household)*	1302	Zinc etchings
1510	Water coolers, office use*	1223	Zinc sheets
1231	Water coolers, rental	1332	Zippers
1350	Water, distilled--mineral, medicinal and laboratory		
1360	Water, drinking (bottled)		
1397	Water glasses (drinking)		
6671	Water heater		
1360	Water, mineral (table use)		
1253	Water, supplied by utilities		
1599	Watering trough (farm)*		
1391	Wax, floor		

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PERSONAL SERVICES AND FRINGE BENEFITS

1100 PERSONAL SERVICES

- 1111 General Assembly Officers and Members
- 1112 Legislative Per Diem, W-2 Reportable
- 1113 Elected Officers of the Executive Branch
- 1115 Other State Officers
- 1117 Judges and Officers of the Court System

- 1120 Regular Positions
- 1121 Deceased Employee Compensation
- 1122 University Personal Services, Base Salary Payment-Involuntary Withholding
- 1123 Employee Uniform Allowance
- 1124 University Personal Services, Overtime and Lump Sum Salary
Payment – Involuntary Withholding
- 1127 Agency Payments For Temporary Total Disability
- 1128 Employee Bonus Payments
- 1129 Employee Retirement Contribution Paid by the State
- 1130 Extra Help

- 1140 Student, Member or Inmate Compensation
- 1145 Contractual Payroll Employees
- 1150 Other Personal Services

1160 RETIREMENT

- 1161 State Employees Retirement
- 1162 University Retirement
- 1163 General Assembly Retirement
- 1164 Judges' Retirement
- 1165 Teachers' Retirement
- 1167 Other Retirement
- 1168 Employer Contributions for Pension-Limited Scope

1170 SOCIAL SECURITY

- 1170 Social Security and Medicare Contributions
- 1175 State Contribution to Social Security and Medicare, Contractual Payroll

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1180 GROUP INSURANCE

- 1180 Employer Contributions for Group Insurance
- 1181 Employer Contributions for Health and Welfare Insurance-Limited Scope
- 1190 Employer Contributions for Other Fringe Benefits-Limited Scope

CONTRACTUAL SERVICES

1200 CONTRACTUAL SERVICES

- 1201 Petty Cash Fund Establishment/Reimbursements
- 1202 Contractual Expense Reimbursement to State Employees and
Contractual Payroll Employees
- 1205 Freight by a Commercial Carrier
- 1211 Communications Revolving Fund Consolidation Payments
- 1212 Professional Services Fund Consolidation Payments
- 1213 Technology Management Revolving Fund Consolidation Payments
- 1214 State Garage Revolving Fund Payments

- 1221 Repair and Maintenance, Furniture, Office and Household Equipment
- 1222 Repair and Maintenance, Aircraft and Boats
- 1223 Repair and Maintenance, Real Property
- 1224 Repair and Maintenance, Machinery and Mechanical Equipment
- 1225 Repair and Maintenance, E.D.P. Equipment
- 1229 Repair and Maintenance, Not Elsewhere Classified

- 1230 In-House Repair and Maintenance, Purchase of Merchandise
- 1231 Rental, Office Equipment
- 1232 Rental, Motor Vehicles
- 1233 Rental, Real Property
- 1234 Rental, Machinery and Mechanical Equipment
- 1235 Rental, E.D.P. Equipment
- 1236 Facilities Management Revolving Fund Payments
- 1237 Rental, Film and Audio/Visual Aids
- 1239 Rental, Not Elsewhere Classified

- 1240 Statistical and Tabulation Services
- 1241 Medical Consultant Fees
- 1242 Auditing and Management Services

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1200 CONTRACTUAL SERVICES (Continued)

- 1243 Book Binding and Processing Services
- 1244 Legal Fees
- 1245 Professional and Artistic Services, Not Elsewhere Classified
- 1246 Hospital and Medical Services, Payments to Providers
- 1247 Institutional Burial Service
- 1248 Building and Ground Maintenance

- 1250 Employee Moving Expenses, Payments to Vendors
- 1251 Gas
- 1252 Electricity
- 1253 Water
- 1254 University Central Plant Services
- 1255 Utilities, Not Elsewhere Classified
- 1256 Pharmaceutical Services
- 1257 Fire Protection Services

- 1261 Postage and Postal Charges
- 1263 Travel and Other Expenses, Contractual Payroll Employee, Payments to Vendors
- 1264 Travel Reimbursements to Contractual Payroll Employees
- 1265 Contractual Employee Participation in Deferred Compensation
- 1266 Court Reporting and Filing Services
- 1268 Combined Settlement/Attorney Payments
- 1269 Legislative Staff Services

- 1271 Surety Bond and Insurance Premiums
- 1272 Travel, Non-State Employee, Payments to Vendors
- 1273 Advertising
- 1274 Registration Fees and Conference Expenses, Payments to Vendors
- 1275 Subscriptions
- 1276 Registration Fees and Conference Expenses, Reimbursements to Employees
- 1277 Association Dues
- 1278 Interviewee Expenses, Reimbursements to Prospective Employees
- 1279 Employee Tuition and Fees

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1200 CONTRACTUAL SERVICES (Continued)

- 1280 Copying, Photographic and Printing Services
- 1281 Interviewee Expenses, Payments to Vendors
- 1282 Royalties
- 1283 University Central Data Processing Services
- 1284 Computer Software
- 1285 Operating Taxes, Licenses and Fees
- 1286 Travel and Expense Reimbursement, Reimbursements to Non-State Employees,
Including Vendors Performing Contractual Services
- 1287 Tort, Settlements and Similar Payments – TAXABLE
- 1288 Tort, Settlements and Similar Payments – NONTAXABLE
- 1289 Contractual Services, Not Elsewhere Classified

1290 TRAVEL

- 1291 In-State Travel, Reimbursements to Employees
- 1292 Out-of-State Travel, Reimbursements to Employees
- 1293 In-State Travel, Payments to Vendors
- 1294 Out-of-State Travel, Payments to Vendors
- 1295 Travel, Mileage Reimbursements to Employees

1296 TRAVEL AND ALLOWANCES FOR COMMITTED, PAROLED AND DISCHARGED
PRISONERS

- 1296 Travel and Allowances for Committed Paroled and Discharged Prisoners

1298 PURCHASE OF INVESTMENTS

- 1298 Purchase of Investments

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COMMODITIES

1300 COMMODITIES

1302 Printing

1303 Revenue Stamps

1304 Office and Library Supplies

1308 Educational and Instructional Materials and Supplies

1310 Mechanical Supplies

1314 License Plates

1332 Industrial and Shop Materials

1335 Rock Salt, Calcium Chloride and Abrasives for Road Use

1341 Coal and Coke

1342 Fuel Oil and Bottle Gas

1345 Gasoline and Oil for Off-Road Equipment

1350 Medical, Scientific and Laboratory Supplies

1360 Food Supplies

1370 Wearing Apparel

1391 Household, Laundry and Cleaning Supplies

1392 Forage and Farm and Garden Supplies

1393 University Central Supply Services

1394 Office and Library Equipment, Not Exceeding \$100

1395 Small Tools, Not Exceeding \$100

1396 Medical, Scientific and Laboratory Equipment, Not Exceeding \$100

1397 Household, Laundry and Cleaning Equipment, Not Exceeding \$100

1398 Equipment, Not Elsewhere Classified, Not Exceeding \$100

1399 Commodities, Not Elsewhere Classified

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EQUIPMENT

1500 EQUIPMENT (Exceeding \$100 except for 1560-Library Books)

- 1510 Office Furniture and Equipment
- 1515 EDP Equipment
- 1521 Passenger Automobiles
- 1522 Motor Vehicles Other Than Passenger Automobiles

- 1530 Household Equipment and Furnishings

- 1540 Machinery, Implements and Major Tools

- 1550 Scientific Instruments and Apparatus

- 1560 Library Books
- 1561 Training Materials, Exhibits, and Educational Equipment

- 1570 Livestock

- 1599 Equipment, Not Elsewhere Classified

ELECTRONIC DATA PROCESSING

1600 ELECTRONIC DATA PROCESSING

- 1681 Rental, Data Processing Equipment
 - 1683 Rental, Data Processing Facilities
 - 1685 EDP Supplies
 - 1687 EDP Equipment
- *Plus Any Valid Expenditure Object Elsewhere Defined

*Only supplies, materials, and equipment directly related to an EDP operation are properly chargeable to an appropriation for electronic data processing.

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TELECOMMUNICATIONS

1700 TELECOMMUNICATIONS

- 1702 Telecommunications Expense Reimbursement to State Employee
- 1710 Repair and Maintenance, Telephone, Data, Radio and Other
Communication Equipment

- 1721 Rental, Telephone Services and Equipment
- 1722 Rental, Data Communication Services and Equipment
- 1723 Rental, Radio Communication Services and Equipment
- 1725 Communications Services Provided Under Tariff
- 1728 Video Conferencing
- 1729 Rental, Other Communication Services and Equipment

- 1730 Parts and Supplies for Telephone, Data and Radio Equipment

- 1740 Answering and Paging Communication Services and Equipment

- 1750 Telephone, Data, Radio and Other Communication Equipment

- 1795 University Central Telecommunication Services
- 1799 Telecommunication Services, Not Elsewhere Classified

OPERATION OF AUTOMOTIVE EQUIPMENT

1800 OPERATION OF AUTOMOTIVE EQUIPMENT

- 1892 Bulk Tires
- 1893 Repair and Maintenance, Automotive Equipment
- 1894 Parts and Fittings, Automotive Equipment
- 1895 Bulk Fuel
- 1896 Gasoline, Oil and Antifreeze
- 1897 University Central Transportation Services
- 1898 Automotive Services, Not Elsewhere Classified
- 1899 Automotive Expenses, Not Elsewhere Classified

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LUMP SUMS AND OTHER PURPOSES

1900 LUMP SUMS AND OTHER PURPOSES

- 1910 Lump-Sum Operations
- 1920 Lump Sum, Operations Excluding Personal Services
NOTE: See 4900, 6900 and 7900 for other "lump sum" categories
- 1930 Efficiency Initiative Payments
- 1970 Employee Participant in Dependent Care Assistance Plan
- 1971 Payment For Excessive Deductions in Dependent Care Program
- 1972 Employee Participant in Medical Care Assistance Plan
- 1973 CMS Payroll Deduction Programs
- 1975 Health Insurance Payments for Members
- 1976 Health Insurance Payment Reimbursements to Members - Paid by CMS
- 1977 Life Insurance Payments for Members - Paid by CMS

- 1981 Savings Bond Payments

- 1983 Non-Recurring Refunds and Distributions
- 1984 Commercial/Payroll Consolidation Distribution (COMPTROLLER USE ONLY)
- 1985 State Withholding Tax--Personal Services
- 1986 State Withholding Tax--Contractual Services
- 1987 State Withholding Tax--Resident Lottery Winners
- 1988 State Withholding Tax--Non-Resident Lottery Winners
- 1989 State Withholding Tax--Non-Resident Contractual Services

- 1990 IRS Tax Levy
- 1991 Interest Penalty--Prompt Payment Act
- 1992 Local Government Debt Collection Payments
- 1993 Interfund Cash Transfers
- 1994 Other Interest Penalty - Not Elsewhere Classified
- 1995 Interest Penalty - Prompt Payment Act - Future Year
- 1997 Contingencies (Transfers-Out Only)
- 1998 Involuntary Withholding Garnishment Replacement Payments

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AWARDS AND GRANTS

4300 AWARDS AND GRANTS – RESTRICTED USE – IOC AUTHORIZATION REQUIRED

4400 AWARDS AND GRANTS

- 4401 Services to Benefit Recipients, Payments to Providers
- 4402 Home-Based Support Services for the Mentally Ill, Payments to Providers

- 4404 Transportation Grants, Nonessential Bond Fund Projects

- 4410 Rental Assistance, Payments to Property Owners
- 4411 Travel and Expense Reimbursements to Service Providers
- 4420 Awards, Benefits and Treatment Expenses, Injured Employees
- 4421 Awards, Benefits and Treatment Expenses for Injured Employees
- 4422 Workers' Compensation Payments to Medical Service Providers
- 4423 Workers' Compensation Payments to Vendors for Prescription Drugs and
Medical Equipment and Supplies
- 4424 Industrial Commission or Negotiated Settlement Awards for Injured
Employees
- 4425 Workers' Compensation Payments to Third Party Administrators
- 4428 Tort, Settlements and Similar Payments – TAXABLE
- 4429 Tort, Settlements and Similar Payments - NONTAXABLE
- 4430 Pensions, Annuities and Benefits
- 4431 Payments into Pension Funds
- 4432 Unemployment Compensation Payments
- 4433 Support Services for the Unemployed
- 4434 Support Services for the Unemployed – Client Reimbursement
- 4440 Prizes, Premiums, and Awards
- 4441 Lottery Prizes - Monetary
- 4442 Lottery Prizes - Merchandise
- 4443 Taxable Grants, Payments to Recipients
- 4452 Funeral and Burial Expenses, Reimbursements
- 4453 Payments to Governmental Units and Tax Exempt Organizations
- 4458 Services, Not Elsewhere Classified
- 4459 Attorney Fees – Grants and Awards
- 4460 Medical Services for Public Assistance Recipients, Payments to Service
Providers

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4400 AWARDS AND GRANTS (Continued)

- 4461 Assistance Payments to Individuals
- 4462 Funeral and Burial Expenses, Payments to Vendors
- 4463 Medical Preparation and Food Supplies for Free Distribution
- 4464 Reimbursements and Payments to Benefit Recipients
- 4465 Domestic Services under Vocational Rehabilitation Program
- 4466 Domestic Services For Aided Persons
- 4467 Medical Services, Payments to Providers
- 4468 Supplies, Equipment, and Prescription Drugs, Payments to Vendors
- 4469 Local Government Group Insurance Payments for Members
- 4470 Grants to Local Governments, Not Elsewhere Classified
- 4471 Payments to Local Governments for Employees
- 4472 Transportation Grants
- 4473 Construction Grants
- 4474 Grants for Educational Purposes -- Elementary and Secondary Education
- 4475 Awards and Grants to Students
- 4476 Grants for Educational Purposes -- Higher Education
- 4477 Matching Funds to Universities
- 4478 Grants for Educational Purposes -- Direct Payments to Sponsors of Child
Nutrition Programs
- 4479 Grants to Other State Agencies
- 4480 Grants to Tax Exempt Organizations
- 4481 Grants on Behalf of Veterans and Their Dependents, Payments to Service
Providers
- 4482 Grants Paid to Veterans and Their Dependents
- 4483 Court of Claims Awards - Crime Victims Assistance-Payments to Individuals
- 4484 Court of Claims Awards - Crime Victims Assistance-Payments to Medical
Providers
- 4485 Court of Claims Awards - General Claims
- 4486 Court of Claims Awards - All other
- 4487 Combined Settlement/Attorney Payments
- 4488 Loans
- 4489 Nontaxable Grants and Awards, Not Elsewhere Classified,
Payments to Recipients

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4400 AWARDS AND GRANTS (Continued)

- 4490 Court of Claims Awards
- 4491 Shared Revenue Payments
- 4492 Health Care Benefits – Day Care Providers/Personal Assistants in the Home Services Program
- 4493 Day Care Provider – Union Dues
- 4494 Day Care Provider Payments
- 4495 In-Home Day Care Provider Payments
- 4496 Living Expenses for State Wards Outside of State Institutions, Payments to Service Providers
- 4497 Living Expenses for State Wards Outside of State Institutions, Reimbursements to Foster Parents

4500 AWARDS AND GRANTS – RESTRICTED USE – IOC AUTHORIZATION REQUIRED

4900 AWARDS AND GRANTS, LUMP SUMS AND OTHER PURPOSES

PERMANENT IMPROVEMENTS

6600 PERMANENT IMPROVEMENTS

- 6610 Attorney Fees – Acquisition of Land
- 6611 Land, Rights of Way and Easements
- 6612 Land, Attorney, Appraisal, Engineering and Testing Fees
- 6613 Land, Relocation Costs

- 6620 Demolition and Removal of Structure
- 6621 Acquisition and/or Construction of Structures

- 6625 Remodeling and Renovation Projects

- 6627 Asbestos Abatement Cost
- 6628 Architectural and Engineering Fees

- 6640 Site Improvements
- 6650 Planning

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6600 PERMANENT IMPROVEMENTS (Continued)

6660 Utilities
6671 Fixed Equipment
6673 Moveable Equipment

6900 PERMANENT IMPROVEMENTS, LUMP SUMS & OTHER PURPOSES

7700 TRANSPORTATION AND RELATED CONSTRUCTION

7710 Attorney Fees – Highway and Related Construction
7711 Land, Rights of Way and Easements--Highways
7712 Land, Appraisal, Engineering and Testing Fees--Highways
7713 Land, Relocation Costs--Highways
7721 Construction and Improvements--Highways
7725 Repair and Maintenance--Highways
7728 Architectural and Engineering Fees--Highways
7731 Land, Rights of Way and Easements - Aeronautics
7732 Land, Appraisal, Engineering and Testing Fees- Aeronautics
7733 Land, Relocation Cost – Aeronautics
7734 Construction and Improvement – Aeronautics
7735 Repair and Maintenance – Aeronautics
7736 Architectural and Engineering – Aeronautics
7741 Construction and Improvement – Railroads
7742 Repair and Maintenance – Railroads
7743 Architectural, Engineering and Other Professional Services - Railroads
7751 Land, Rights of Way and Easements--Waterways
7752 Land, Appraisal, Engineering and Testing Fees--Waterways
7753 Land Relocation Costs--Waterways
7773 Acquisition, Construction and Improvements--Waterways
7788 Architectural and Engineering Fees--Waterways
7791 Shared Waterway Agreements
7793 Waterway Maintenance and Operational Expenditures, Not Elsewhere
Classified

7900 TRANSPORTATION AND RELATED CONSTRUCTION LUMP SUMS AND
OTHER PURPOSES

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06-001

DEBT SERVICE

8800 DEBT SERVICE

8811 Current Maturities--Principal

8813 Current Maturities--Interest

8820 Payment of Matured Bonds and Interest

8821 Prior Maturities--Principal

8823 Prior Maturities--Interest

8831 Bond Defeasance Payments - Principal

8833 Bond Defeasance Payments - Interest

8841 Payments to Trustee for Future Bond Debt Service Maturities

8843 Unemployment Trust Fund Advances-Interest

8850 Arbitrage Tax Rebate Payment

8900 DEBT SERVICES - LUMP SUM

REFUNDS

9900 REFUNDS

9910 Income Tax Refunds

9911 Individual Income Tax Refunds

9912 Corporate Income Tax Refunds

9913 Personal Property Tax Replacement Tax Refunds

9914 Homeowner Tax Relief Rebates

9915 Occupational and Use Tax Refunds

9916 Individual Income Tax Refunds-Interest

9917 Corporate Income Tax Refunds-Interest

9918 Personal Property Tax Replacement Tax Refunds-Interest

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9900 REFUNDS (Continued)

- 9919 State Earned Income Tax Credits
- 9920 Other Tax Refunds
- 9921 Inheritance Tax Refunds
- 9923 Motor Fuel Tax Refunds
- 9925 Tax Refunds, Not Elsewhere Classified

- 9930 Other Refunds
- 9932 Refunds to Students
- 9934 Refunds of Federal and Other Grants
- 9935 Refunds of Other Grants
- 9938 Refunds of Prior Calendar Year Retirement Contributions
- 9939 Refunds, Not Elsewhere Classified
- 9940 Refunds, Local Recovery Fee
- 9941 Refunds, State Recovery Fee

9995 REPLACEMENT WARRANTS (COMPTROLLER USE ONLY)

9970 STATUTORY TRANSFERS OUT (COMPTROLLER USE ONLY)

9999 OTHER, N.E.C. (COMPTROLLER USE ONLY)

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PERSONAL SERVICES AND FRINGE BENEFITS

1100 PERSONAL SERVICES

Defined by "An Act in relation to State Finance" (30 ILCS 105/14) as follows:

"The item 'personal services', when used in an appropriation act, means the reward or recompense made for personal services rendered for the State by an officer or employee of the State or of an instrumentality thereof, or for the purpose of Section 14a of this Act, or any amount required or authorized to be deducted from the salary of any such person under the provisions of Section 30c of this Act, or any retirement or tax law, or both, or deductions from the salary of any such person under the Social Security Enabling Act or deductions from the salary of such person pursuant to 'An Act relating to the deduction from salaries or wages of State officers and employees of amounts of money designated by them for payment to the United Fund or other similar organization', approved August 21, 1961, as heretofore and hereafter amended.

If no home is furnished to a person who is a full-time chaplain employed by the State, 20% of the salary paid to that person for his personal services to the State as chaplain is considered to be a rental allowance paid to him to rent or otherwise provide a home. This amendatory Act of 1973 applies to State salary amounts received after December 31, 1973.

When any appropriation payable from trust funds or federal funds includes an item for personal services but does not include a separate item for State contribution for employee group insurance, the State contribution for employee group insurance in relation to employees paid under that personal services line item shall also be payable under that personal services line item.

When any appropriation payable from trust funds or federal funds includes an item for personal services but does not include a separate item for employee retirement contributions paid by the employer, the State contribution for employee retirement contributions paid by the employer in relation to employees paid under that personal services line item shall also be payable under that personal services line item.

1 **R=IRS Form 1099 Reportable Payment**
 NR=IRS Form 1099 Not Reportable Payment
 R-M=IRS Form 1099 Medical Payment

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The item 'personal services' when used in an appropriation act, shall also mean and include a payment to a State retirement system by a State agency to discharge a debt arising from the over-refund to an employee of retirement contributions. The payment to a State retirement system authorized by this paragraph shall not be construed to release the employee from his or her obligation to return to the State the amount of the over-refund.

The item 'personal services', when used in an appropriation Act, also includes a payment to reimburse the Department of Central Management Services for temporary total disability benefit payments in accordance with subdivision (9) of Section 405-105 of the Department of Central Management Services Law (20 ILCS 405/405-105).

Beginning July 1, 1993, the item 'personal services' and related line items, when used in an appropriation Act or this Act, shall also mean and include back wage claims of State officers and employees to the extent those claims have not been satisfied from the back wage appropriation to the Department of Central Management Services in the preceding fiscal year, as provided in Section 14b of this Act and subdivision (13) of Section 405-105 of the Department of Central Management Services Law (20 ILCS 405/405-105).

The item 'personal services', when used with respect to State police officers in an appropriation Act, also includes a payment for the burial expenses of a State police officer killed in the line of duty, made in accordance with Section 12.2 of the State Police Act and any rules adopted under that Section.

For State fiscal year 2005, the item 'personal services', when used in an appropriation Act, also includes payments for employee retirement contributions paid by the employer."

- 1111 General Assembly Officers and Members.
Compensation, as prescribed by law, paid to General Assembly members and officers.
NR
- 1112 Legislative Per Diem, W-2 Reportable.
Payments for legislative per diem which are W-2 reportable. **NR**
- 1113 Elected Officers of the Executive Branch.
Compensation, as prescribed by law, paid to the elected officers of the Executive Branch.
NR

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- 1115 Other State Officers.
Compensation, as prescribed by law, paid to other officers of the Executive Branch. **NR**
- 1117 Judges and Officers of the Court System.
Compensation, as prescribed by law, paid to judges and officers of the court system. **NR**
- 1120 Regular Positions.
Compensation of employees holding positions which are part of the regular operating staff of an agency, whether such positions are full-time or part-time, and regardless of how long an employee fills the position. **NR**
- 1121 Deceased Employee Compensation.
Remaining amounts paid on behalf of a deceased employee to an estate or heir(s) pertaining to unliquidated vacation, overtime, sick leave, etc. where the payment to the deceased individual would have been paid from the "personal services." Refer to SAMS Death Benefit Procedure 23.50.20 for further information. **R**
- 1122 University Personal Services, Base Salary Payment - Involuntary Withholding.
University payroll expenditures for recurring base salary and overtime pay for employee non child support involuntary withholdings. **NR**
- 1123 Employee Uniform Allowance.
Compensation to employees as a stipend for uniform maintenance. **NR**
- 1124 University Personal Services, Final Overtime and Lump Sum Salary Payment –
Involuntary Withholding
University payroll expenditures for non-recurring salary pay, including final overtime and lump sum payments, for employee child support and non child support involuntary withholdings. **NR**
- 1127 Agency Payments For Temporary Total Disability.
Payments by State agencies to the Workers' Compensation Revolving Fund where the employing agency has denied employment terms of a physician's modified work release.
NR

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- 1128 Employee Bonus Payments.
A non-recurring personal service payment made in addition to an employee's base compensation that does not increase their base pay. Stipend and overtime payments do not qualify as bonus payments. **NR**
- 1129 Employee Retirement Contribution Paid by the State.
Additional employee compensation made by the State, on behalf of qualifying employees, representing the employees' share of retirement costs. **NR**
- 1130 Extra Help.
Compensation of employees performing work of a short-term or seasonal nature, ordinarily at a rate per period of time (hour, day, week, or month). Fees and per diem or per-job payments for services rendered by non-employees should not be charged to this account, but to the appropriate "Contractual Services" account. **NR**
- 1140 Student, Member or Inmate Compensation.
Compensation of students at tax-supported educational institutions, of State wards at Veterans' or welfare institutions, and of inmates of State correctional institutions. **NR**
- 1145 Contractual Payroll Employees.
Compensation paid to individuals who perform personal services for the State pursuant to a contract with the individual (either oral or written) and deemed "employees" under IRS regulations. Object does not include payments for personal services to individuals hired pursuant to an employment code, where payments are made on a regular payroll voucher. **NR**
- 1150 Other Personal Services.
Compensation of employees which cannot be classified in another more specific personal services account, including compensation of members of the Illinois National Guard, Naval and Reserve Militia for services during periods of active duty. **NR**
- 1160 RETIREMENT
- 1161 State Employees Retirement.
Payments by the State for its share of contributions to the State Employee Retirement System. **NR**

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-
- 1162 University Retirement
Payments by the State for its share of contributions to the University Retirement System. **NR**
- 1163 General Assembly Retirement.
Payments by the State for its share of contributions to the General Assembly Retirement System. **NR**
- 1164 Judges' Retirement.
Payments by the State for its share of contributions to the Judges Retirement System. **NR**
- 1165 Teachers' Retirement.
Payments by the State for its share of contributions to the Teachers Retirement System. **NR**
- 1167 Other Retirement.
Payments by the State, for employees of local governments whose salaries are an obligation of the State, for its share of contributions to a retirement fund. Includes reimbursement to Cook County for contributions to County Employees and Officers Annuity and Benefit Fund. **NR**
- 1168 Employer Contributions for Pension-Limited Scope.
Payments by the State for pension costs pursuant to the Illinois Fringe Benefit Portability and Continuity Act (820 ILCS 190/1). **NR**
- 1170 SOCIAL SECURITY
- 1170 Social Security, and Medicare Contributions.
Payments by the State for the employer share of Social Security, and Medicare (FICA) taxes. **NR**
- 1175 State Contributions to Social Security and Medicare - Contractual Payroll.
Payments by the State for the employer share of Social Security and Medicare contributions for contractual employees. **NR**
- 1180 GROUP INSURANCE

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- 1180 Employer Contributions for Group Insurance.
Payments by State agencies for life and medical insurance costs. **NR**
- 1181 Employer Contributions for Health and Welfare Insurance-Limited Scope.
Payments by the State for health and welfare insurance costs pursuant to the Illinois Fringe Benefit Portability and Continuity Act (820 ILCS 190/1) and payments to Unions for group insurance reimbursement. **NR**
- 1190 Employer Contributions for Other Fringe Benefits-Limited Scope.
Payments by the State for other fringe benefits costs pursuant to the Illinois Fringe Benefit Portability and Continuity Act (820 ILCS 190/1). **NR**

CONTRACTUAL SERVICES

1200 CONTRACTUAL SERVICES

Defined by "An Act in relation to State Finance" (30 ILCS 105/15a) as follows:

"The item 'contractual services', when used in an appropriation act, means and includes: (a) Expenditures incident to the current conduct and operation of an office, department, board, commission, institution or agency for postage and postal charges, surety bond premiums, publications, subscriptions, office conveniences and services, exclusive of commodities as herein defined; (b) Expenditures for rental of property or equipment, repair or maintenance of property or equipment including related supplies, equipment, materials, services, replacement fixtures and repair parts, utility services, professional or technical services, moving expenses incident to a new State employment, and transportation charges exclusive of 'travel' as herein defined; (c) Expenditures for the rental of lodgings in Springfield, Illinois and for the payment of utilities used in connection with such lodgings for all elected State officials, who are required by Section 1, Article V of the Constitution of the State of Illinois to reside at the seat of government during their term of office; (d) Expenditures pursuant to multi-year lease, lease-purchase or installment purchase contracts for duplicating equipment authorized by Section 5.1 of 'The Illinois Purchasing Act', approved July 11, 1957, as now or hereafter amended; (e) Expenditures of \$5,000 or less per project for improvements to real property which, except for the operation of this Section, would be classified as 'permanent improvements' as defined in Section 21, (f) Expenditures pursuant to multi-year lease, lease-purchase or installment purchase contracts for land, permanent improvements or fixtures, (g)

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Expenditures for facilities management, communication, information technology, and professional services provided by the Department of Central Management Services pursuant to the Department of Central Management Services Law of the Civil Administrative Code of Illinois.

The item ‘contractual services’ does not, however, include any expenditures included in ‘operation of automotive equipment’ as defined in Section 24.2.

The item ‘contractual services’ does not include any expenditures for professional, technical, or other services performed for a State agency under a contract executed after July 1, 1992 by a person who was formerly employed by that agency and has received any early retirement incentive under Section 14-108.3 or 16-133.3 of the Illinois Pension Code based on retirement before 1993, unless the official or employee executing the contract on behalf of the agency has certified that the person performing the services either (i) possesses unique expertise, or (ii) is essential to the operation of the agency. This certification must be filed with the Office of the Auditor General prior to the execution of the contract, and shall be made available by that Office for public inspection and copying. The item ‘contractual services’ does not include any expenditures for professional, technical, or other services performed for a State agency under a contract executed after the effective date of this amendatory Act of the 92nd General Assembly by a person who has received any early retirement incentive under Section 14-108.3 or 16-133.3 of the Illinois Pension Code based on retirement in 2002 or later. A contract not payable from the contractual services item because of this paragraph shall not be payable from any other item of appropriation. For the purposes of this paragraph, the term ‘agency’ includes all offices, boards, commissions, departments, agencies, and institutions of State government.”

- 1201 Petty Cash Fund Establishment/Reimbursements.
Payments made to petty cash fund custodians reporting reimbursements for Comptroller approved expenditures, individually less than \$99.99, or for the establishment or increase of a petty cash fund. **NR**

- 1202 Contractual Expense Reimbursement to State Employees and Contractual Payroll Employees.
Payments to reimburse a state employee for expenditures in connection with Official State business provided the employee adequately accounted for the expenses. Reimbursements are limited to expenses chargeable to a contractual service line. All other reimbursements should be charged directly to the detail object code covering the

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goods or services performed. Examples include: reimbursements for educational exhibits; catering services; copying services and equipment rental. This code is not used for reimbursement to State Employees for moving or relocation expenses (1249) or travel reimbursement to Contractual Payroll Employees (1264) or registration fees and conference expenses (1276). **NR**

- 1205 Freight by a Commercial Carrier.
Charges for shipment out of any kind of property by a commercial carrier. Delivery of mail is chargeable to 1261, and moving/relocation services are chargeable to 1289. In the case of equipment or commodity purchases and rental of equipment, the total delivered cost including freight is chargeable to the account covering such purchases. **NR**
- 1211 Communications Revolving Fund Consolidation Payments.
Payments for goods and services pursuant to the consolidation of Communication Managers, Graphic Artists, and Web Content Managers by the Department of Information Technology and billed by the Communications Revolving Fund. **NR**
- 1212 Professional Services Fund Consolidation Payments.
Payments for goods and services pursuant to the consolidation of Internal Auditors and Legal staff by the Department of Central Management Services and billed by the Professional Services Fund. **NR**
- 1213 Technology Management Revolving Fund Consolidation Payments.
Payments for goods and services pursuant to the consolidation of Information Technology Infrastructure by the Department of Information Technology and billed by the Technology Management Revolving Fund. **NR**
- 1214 State Garage Revolving Fund Payments.
Payments for vehicle usage fees, including lease, repair and maintenance, provided by the Department of Central Management Services and billed by the State Garage Revolving Fund. **NR**
- 1215 Grant Accountability and Transparency Revolving Fund Centralization Payments.
Payments for the operational, contractual, information system development and maintenance costs associated with and pursuant to the centralization of Grant Accountability and Transparency and Budgeting for Results functions performed by the Governor's Office of Management and Budget and billed by the Grant Accountability and Transparency Revolving Fund. **NR**

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- 1221 Repair and Maintenance, Furniture, Office, and Household Equipment.
Charges for contractual repair or routine service of equipment such as copiers, calculators, fans, desks, chairs, televisions, refrigerators, water coolers, vacuum cleaners, kitchen appliances, and postage meter machines. **R**
- 1222 Repair and Maintenance of Aircraft and Boats.
Charges for contractual repair or routine service of aircraft and boats. **R**
- 1223 Repair and Maintenance, Real Property.
Charges for contractual repair or maintenance of buildings and other structures, roads, fixed plant equipment (fixtures) such as boilers and water heaters, and land. Examples of repair and maintenance projects are painting, papering, glazing, repaving, and the replacement of worn out or damaged fixtures such as fixed lighting, toilets and other major plumbing components, furnaces, boilers, air conditioners, water heaters, fuse boxes, circuit breakers, elevators, major electrical components, inspections (sprinkler, fire alarm, security alarm), draperies and drapery rods, and attached carpeting. Charges for new construction, additions, remodeling, renovation, or new fixtures must use the appropriate permanent improvement expenditure object code (6600 series) regardless of whether or not the project exceeds \$5,000. **R**
- 1224 Repair and Maintenance, Machinery and Mechanical Equipment.
Charges for contractual repair or maintenance of machinery and mechanical equipment (exclusive of on-road motor vehicles - account 1893) such as electronic equipment, industrial and shop machinery, off road motor vehicles and machinery such as snowplows and farm equipment, tools, instruments, and apparatus. **R**
- 1225 Repair and Maintenance, EDP Equipment.
Charges for contractual repair or routine service of Electronic Data Processing Equipment such as main frame computers, word processors, personal computers, printers, scanners and bar code readers. **R**
- 1229 Repair and Maintenance, Not Elsewhere Classified.
Charges for contractual repair or routine maintenance of items other than those classified above such as clothing, shoes, athletic, playground and recreational equipment, fire extinguishers, scientific instruments and apparatus for hospital, medical, dental, laboratory, scientific testing, and engineering uses, musical instruments, radios and phonographs, photographic equipment, barber and beauty culture equipment, and firearms. **R**

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NOTE: THE ABOVE DETAIL OBJECTS FOR REPAIR AND MAINTENANCE MUST BE USED WHERE THE LABOR AND MERCHANDISE (SUPPLIES, EQUIPMENT, MATERIALS, REPLACEMENT FIXTURES, AND REPAIR PARTS) ARE FURNISHED BY THE SAME OUTSIDE CONTRACTOR.

- 1230 In-House Repair and Maintenance, Purchase of Merchandise, Minor Permanent Improvement Projects.
Charges for the direct purchase of supplies, equipment, materials, replacement fixtures and repair parts in connection with the repair and maintenance of real and personal property, Roads or permanent improvement projects not exceeding \$5000 where the labor will be performed by the agency's employees. Also included are purchases of merchandise stored for later use on as needed basis regardless of whether the labor is to be performed by an agency's employees or a different vendor. NOTE: Only purchases of equipment incorporated into and becoming a part of the property repaired can be charged to this detail object. Tools used in repair and maintenance must be charged to 1540 or 1395. Reimbursement to employees for these expenses should be charged to 1202. **NR**
- 1231 Rental, Office Equipment.
Charges for rent of postage meters, calculating machines, or other office equipment. If the rental agreement includes removal and installation or repair and maintenance services, which are not separately billed, the total rental cost is chargeable to this account. However, if such services are separately billed, they should be charged to account 1221. **R**
- 1232 Rental, Motor Vehicles.
Charges for hire or conveyance - passenger automobile, bus, aircraft, boats or truck - including where incident to such rental, the service of a driver. For the rental of motor vehicles on a continuing basis not for specific incidents of travel but for use on an as needed basis including payments made by State agencies directly to the State Garage Revolving Fund. However, auto rental, when in a travel status, is chargeable to the appropriate travel detail object code when for specific incidents of travel. **R**
- 1233 Rental, Real Property.
Charges for rent of office, storage, garage, dock, or other building space, and for rental of land and parking space. If incurred in connection with the data processing or telecommunications operations, and a specific EDP or Telecommunication appropriation is received, see accounts 1683 and 1722. **R**

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- 1234 Rental, Machinery and Mechanical Equipment.
Charges for the rental of machinery and mechanical equipment, such as industrial or shop machinery and tools, and electronic equipment. **R**
- 1235 Rental, EDP Equipment.
When no specific appropriation is received for the purpose of EDP operation, this account should be used for the rental and time usage charges of EDP equipment. Examples are computers and printers. **R**
- 1236 Facilities Management Revolving Fund Payments.
Payments for goods and services pursuant to the consolidation of Facility Management administered by the Department of Central Management Services and billed by the Facilities Management Revolving Fund. **NR**
- 1237 Rental, Film and Audio/Visual Aids.
Charges for the rental of audio/visual equipment and related materials, such as educational films, projectors, projection screens, tape recorders, tapes and earphones. **R**
- 1239 Rental, Not Elsewhere Classified.
Charges for rentals not chargeable to any of the above accounts, such as short-term rentals of conference rooms or exhibit space where no lease is obtained, and pre-paid parking passes. **R**
- 1240 Statistical and Tabulation Services.
Charges for statistical and tabulating services performed by another organization such as a private computer service bureau or the Department of Information Technology. **R**
- 1241 Medical Consultant Fees.
Charges incurred for the contractual services of medical consultants usually on a fee or per-diem basis rendered by non-employees (e.g., lectures, medical consultants). **R**
- 1242 Auditing and Management Consulting Services.
Charges incurred for professional services rendered by auditing, accounting, EDP and other management related consultants. **R**
- 1243 Book Binding Services.
Charges incurred for the binding or rebinding of books and periodicals. This account is not to be used by agencies receiving a specific "Printing" appropriation. Also, account

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1560 is to be used for binding costs where included in the inventoriable costs of library operations. **R**

1244 Legal Fees.

Charges incurred for services of attorneys. Court representation and other legal services rendered by attorneys pursuant to the State Indemnification Act must be approved by the Attorney General. Legal consulting, general counsel, bill drafting, legal research, hearing officers and other types of services provided by attorneys not covered under the State Indemnification Act must contain a statement on the voucher attesting to the fact that it is not subject to the State Indemnification Act. Additional examples of chargeable items include court-ordered attorney fees. This code is NOT used for combined settlement/attorney payments (1268). **R**

1245 Professional and Artistic Services, Not Elsewhere Classified.

Charges, usually on a fee or per-diem basis, for professional or artistic services rendered by non-employees, other than actual medical services chargeable to account 1246 or undertakers' fees chargeable to account 1247. Examples of charges to this account include: veterinary fees, stipends, lens grinding, charges for commodity testing and grading, clergymen's fees, payments for the services of expert witnesses, non-attorney hearing officers, non-attorney arbitrators, engineering, software support services and payments to interpreters or entertainers. **R**

1246 Hospital and Medical Services, Payments to Providers.

Payments made **DIRECTLY TO PROVIDERS** for medical services provided by hospitals, clinics, and individuals not employed by the State, including physicians, nurses, dentists, optometrists, psychologists, and physical, speech, and occupational therapists, ambulance, autopsy and toxicology. Excludes payments to pharmacies for prescription drugs (1256), payments for treatment of injured employees under provisions of the Workers' Compensation Act (4422), and medical consultant fees (1241). **R-M**

1247 Institutional Burial Services.

Charges for services rendered by undertakers, including caskets and any other supplies incident to such services which are provided by undertakers, whether or not shown separately on the invoice. **R**

1248 Building and Ground Maintenance.

Charges for services rendered, other than by State employees, for such purposes as waste removal, janitorial services, cleaning of buildings, laundry and towel-supply services,

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extermination services, detective and guard services, and security alarm maintenance. Ground maintenance services include items such as tree trimming, dirt hauling and spreading. **R**

- 1250 Employee Moving Expenses, Payments to Vendors.
Moving expenses paid **DIRECTLY TO VENDORS** on behalf of new State employees or relocated current employees. Includes lodging, meals, and transportation costs if not chargeable to Travel, detail object 1293 or 1294. [Tax Note: Employer-paid employee moving expenses are taxable to the employee and must be reported on the employee's Form W-2. Refer to Payroll Procedure 23.50.10 for further information.] **R**
- 1251 Gas.
Charges for gas furnished by public utilities. However, when a public utility furnishes repair and maintenance services, rents or sells equipment to the State, the associated charges should be separately billed and charged to the account which would be used if such services or equipment were provided by any other contractor or vendor. **NR**
- 1252 Electricity.
Charges for electric power furnished by public utilities. However, when a public utility furnishes repair and maintenance services, rents or sells equipment to the State, the associated charges should be separately billed and charged to the account which would be used if such services or equipment were provided by any other contractor or vendor. **NR**
- 1253 Water.
Charges for water furnished by public utilities. However, when a public utility furnishes repair and maintenance services, rents or sells equipment to the State, the associated charges should be separately billed and charged to the account which would be used if such services or equipment were provided by any other contractor or vendor. **NR**
- 1254 University Central Plant Services.
Payments by a university to a central service organization to include all expenses relating to the maintenance of the university's buildings and physical plant. **NR**
- 1255 Utilities, Not Elsewhere Classified.
Charges for utilities not chargeable to other accounts, such as sewage and steam or metered heat. **NR**

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- 1256 Pharmaceutical Services.
Payments to pharmacies for prescription drugs. **NR**
- 1257 Fire Protection Services.
Charges incurred for fire protection services from local fire departments. **NR**
- 1261 Postage and Postal Charges.
Charges for postage stamps, stamped envelopes, stamped postal cards, postage meter setting and postal permit deposits, and postal registry and insurance fees. (Including postage meter verification). According to 30 ILCS 500/25-35B, individuals cannot purchase postage stamps. Stamps must be procured through the Department of Central Management Services. When purchasing meter postage, the location & number of the postage meter should be included in the voucher description field. **NR**
- 1263 Travel and other expenses, Contractual Payroll Employee, Payments to Vendors.
Payments made **DIRECTLY TO VENDORS** on behalf of Contractual Payroll Employees (as defined by detail object code 1145) for any expenditure directly incident to travel or other incidental expenses in connection with official State business. This code is **NOT** used for reimbursements to contractual payroll employees (1202) or reimbursement to Contractual Payroll Employees for travel (1264). **R**
- 1264 Travel Reimbursements to Contractual Payroll Employees.
Payments to reimburse a contractual payroll employee (as defined by detail object code 1145) for any expenditures directly incident to travel in connection with official State business. All travel reimbursements must be processed on a standard C-10 form. All other contractual expense reimbursements should be charged to detail object 1202. **NR**
- 1265 Independent Contractor Participation in Deferred Compensation.
For commercial voucher processing where the independent contractor has elected to participate in the State Deferred Compensation Plan. **NR**
- 1266 Court Reporting and Filing Services.
Charges for services of court reporting agencies or individual non-employees in recording and transcribing hearings, meetings or other official State proceedings. Also included charges for filing service, and court costs but does not include such costs incident to legal proceedings as the printing of briefs or hearing records, which should be charged to account 1302. **R**

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- 1268 Combined Settlement/Attorney Payments.
Combined settlement/attorney payments made to an attorney and client when the attorney's fees cannot be determined. This detail object code is used when permission has been granted from the Office of the Attorney General to use a 1200 line when the agency does not have a tort line. Excludes payments made to attorneys when the distribution between the attorney and client is known. Note: Vouchers should be submitted with the attorney's name on the first line and should use the TIN of the attorney. **R**
- 1269 Legislative Staff Services.
Charges for services provided by individual non-employees in performing legislative services in either a professional or clerical capacity, i.e., legislative aides, legislative assistants, secretarial and other clerical services. **R**
- 1271 Surety Bond and Insurance Premiums.
Charges incurred by the State for fidelity and other insurance policies. Includes payments to notary bond companies. However, mail insurance fees are chargeable to account 1261, insurance of goods in transit is chargeable to account 1205, and automobile insurance is chargeable to account 1899. **NR**
- 1272 Travel and Other Expenses, Non-State Employees, Payments to Vendors.
Payments made **DIRECTLY TO VENDORS** on behalf of non-state employees for costs incurred incident to travel or other incidental expenses in connection with official State business. Excludes reimbursements to non-state employees; refer to detail object 1286 for instructions concerning the proper detail object to charge reimbursements. **R**
- 1273 Advertising.
Charges for advertising and the publication of official legal notices. **R**
- 1274 Registration Fees and Conference Expenses, Payments to Vendors.
Payments **DIRECTLY TO VENDORS** for registration fees and conference expenses incurred by State employees while attending conferences, seminars, or conventions representing official State business. Unless prohibited by specific travel regulations, payments to vendors for normal travel expenses and registration fees which are \$50 or less are properly charged to Travel, detail object 1293 or 1294. **R**

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- 1275 Subscriptions.
Charges for publications and subscriptions to newspapers, periodicals, newsletters, journals, directories (limited life span), or other publications which are issued periodically, includes online subscriptions. Excludes periodicals and subscriptions used in library operations (1560) and charitable "subscriptions" or contributions of any kind which cannot be paid from State funds without special legislative action. **NR**
- 1276 Registration Fees and Conference Expenses, Reimbursements to Employees.
Payments to reimburse State employees for registration fees and conference expenses incurred while attending conferences, seminars, or conventions representing official State business. Unless prohibited by specific travel regulations, reimbursements for normal travel expenses and registration fees which are \$50 or less are properly charged to Travel, detail object 1291 or 1292. **NR**
- 1277 Association Dues.
Payments **DIRECTLY TO VENDORS** for membership in professional organizations for State agencies. This code is not used for reimbursement to State employees (1202). **R**
- 1278 Interviewee Expenses, Reimbursements to Prospective Employees.
Payments to reimburse prospective State employees for travel, food, lodging, and other costs incurred incident to employment interviews with State agencies, provided the prospective employee adequately accounted for the expenses. Such accounting must include written substantiation of the actual expenses with appropriate documentation (receipts, canceled checks, bills). Includes reimbursements for interviewee meals paid by State employees. Reimbursements for which an adequate accounting is not made and payments to vendors on behalf of interviewees should be charged to detail object 1281. **NR**
- 1279 Employee Tuition and Fees.
Payments made direct to educational institutions or to reimburse employees for tuition and related educational fees for employment related courses and studies. **NR**
- 1280 Copying, Photographic and Printing Services.
Contractual charges for taking, developing or printing pictures; for blueprint, typesetting, imaging, scanning, microfilming, video services, or duplicating and reproduction services (includes incidental costs of material used by the person providing such services, whether or not shown separately on the invoice). **R**

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- 1281 Interviewee Expenses, Payments to Vendors.
Payments made **DIRECTLY TO VENDORS** on behalf of prospective State employees, and reimbursements to interviewees for which an adequate accounting has **NOT** been made, for costs incurred incident to employment interviews with State agencies, including travel, food, and lodging. Payments directly to interviewees for which an adequate accounting has been made should be charged to detail object 1278. Refer to detail object 1278 for further information concerning accountable reimbursements. **R**
- 1282 Royalties.
Charges incurred by State agencies for royalties. **R**
- 1283 University Central Data Processing Services.
Payments by a university to a central service organization to include all expenses relating to data processing services performed for the university by the service organization. **NR**
- 1284 Computer Software.
Charges incurred for the purchase, lease, license, and maintenance of computer software. These costs include payments for software upgrades, contractual payments to vendors to maintain and/or improve computer software, downloading applications and registration of domain name. Excludes software support services which should be charged to 1245. **NR**
- 1285 Operating Taxes, Licenses and Fees, Payments to Governmental and Tax-Exempt Entities.
Charges for operating taxes, licenses and fees incurred by an agency's operation. Examples are: Food Services, license fees, notary bond, inspection fees, and legal certificates such as parking permits, passports, birth certificates, accreditation fees and I-PASS transponder fees.
Note: Payments for royalties should be charged to detail object 1282. **NR**
- 1286 Travel and Expense Reimbursement, Reimbursements to Non-State Employees, Including Vendors Performing Contractual Services.
Payments to reimburse a **NON-STATE EMPLOYEE**, including a vendor performing contractual services, for any expenditure directly incident to travel or other related expenses in connection with official State business provided the non-state employee adequately accounted for the expenses. Such accounting must include written substantiation of the actual expenses with appropriate documentation (receipts, canceled checks, bills). Reimbursements for which an adequate accounting is not made should be charged to the detail object code covering the services performed. **NR**

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- 1287 Tort, Settlements and Similar Payments – TAXABLE.
Payments of claims for a wrong committed upon a person or his/her property not related to a contractual obligation and permission has been granted from the Office of the Attorney General when the agency does not have a tort line. This is to be used for taxable payments to an injured party (or designee). Refer to the United States Internal Revenue Service Publication 525 for information on taxable and nontaxable court awards and damages. This code is NOT used for attorney payments (1244) or combined settlement/attorney payments (1268). **R**
- 1288 Tort, Settlements and Similar Payments – NONTAXABLE.
Payments of claims for a wrong committed upon a person or his/her property not related to a contractual obligation and permission has been granted from the Office of the Attorney General when the agency does not have a tort line. This is to be used for non-taxable payments to an injured party (or designee). Refer to the United States Internal Revenue Service Publication 525 for information on taxable and nontaxable court awards and damages. This code is NOT used for attorney payments (1244) or combined settlement/attorney payments (1268). **NR**
- 1289 Contractual Services, Not Elsewhere Classified.
Charges for services rendered by non-employees which cannot reasonably be paid from any other account under "Contractual Services." Miscellaneous services not subject to precise classifications may be charged to this account. Examples are: charges for catering services, lettering of doors or other equipment, sign painting, payment of bonus commissions to lottery agents and information, cable, press releases, web maintenance, restocking fee, transcription services for medical records, wireless Internet, online class, background checks, recycling, shredding, chemical/hazardous waste, and refurbished toner. **R**
- 1290 TRAVEL
Defined by "An Act in relation to State Finance" (30 ILCS 105/16) as follows: "The item 'travel' when used in an appropriation act, shall include any expenditure directly incident to official travel by State officers, commission members and employees or by wards or charges of the State, involving reimbursement to travelers, or direct payment to private agencies providing transportation or related services."
- 1291 In-State Travel, Reimbursements to Employees.

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Includes all reimbursements of transportation, mileage, lodging, meals, and other reimbursable expenses incurred by state officers and employees that traveled within the State of Illinois in connection with official state business, as provided by applicable travel regulations. **NR**

1292 Out-of-State Travel, Reimbursements to Employees.

Includes all reimbursements of transportation, mileage, lodging, meals, and other reimbursable expenses incurred by state officers and employees that traveled outside the State of Illinois in connection with official state business, as provided by applicable travel regulations. **NR**

1293 In-State Travel, Payments to Vendors.

Includes all payments made directly to vendors providing services to state officers and employees traveling within the State of Illinois in connection with official state business, as provided by applicable travel regulations. Chargeable to this account are payments to hotels and motels, auto rental businesses, and common carriers such as trains, planes, buses, and I-PASS transponder usage. Also chargeable to this account are payments made to the Air Transportation Revolving Fund and the State Garage Revolving Fund when incident to official state travel. **R**

1294 Out-of-State Travel, Payments to Vendors.

Includes all payments made directly to vendors providing services to state officers and employees traveling outside the State of Illinois in connection with official state business, as provided by applicable travel regulations. Chargeable to this account are payments to hotels and motels, auto rental businesses, and common carriers such as trains, planes, and buses. Also chargeable to this account are payments made to the Air Transportation Revolving Fund and the State Garage Revolving Fund when incident to official state travel. **R**

1295 Travel, Mileage Reimbursements to Employees.

Payments for reimbursements of mileage expenses incurred by state officers and employees who traveled in connection with official state business, as provided by applicable travel regulations. **NR**

1296 TRAVEL AND ALLOWANCES FOR COMMITTED, PAROLED AND DISCHARGED PRISONERS

Payments for travel and expense allowances for committed, paroled and discharged prisoners. **NR**

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1298 PURCHASE OF INVESTMENTS

Payment from treasury held funds for the purchase of investments including purchase of investments on behalf of lottery prize winners and investing by the Department of Commerce and Community Affairs in an equity position of a small business development or convertible into an equity position instrument. **NR**

COMMODITIES

1300 COMMODITIES

Defined by "An Act in relation to State Finance" (30 ILCS 105/15b) as follows:

"The item 'commodities' when used in an appropriation Act, means and includes expenditures in connection with current operation for the purchase of articles of a consumable nature which show a material change or appreciable depreciation with first usage and equipment having a unit value not in any instance exceeding \$100, but does not include any expenditure for library books, any expenditures for replacement fixtures or repair parts in connection with the repair and maintenance of property or equipment or expenditures included in 'permanent improvements' as defined in Section 21, 'operation of automotive equipment' as defined in Section 24.2 and 'telecommunications services' as defined in Section 24.3."

1302 PRINTING.

Defined by "An Act in relation to State Finance" (30 ILCS 105/15c) as follows:

"The item 'printing' when used in an appropriation Act means and includes expenditures for contracted services, materials and supplies where the principal function or purpose of the resulting product is the dissemination of printed information. These costs include all types of printing processes such as letterpress, offset and gravure, but not expenditures included in 'commodities' as defined in Section 15b and 'electronic data processing' as defined in Section 24.1." Printing includes charges for letterheads, printing paper, stationery, envelopes, printed forms, reports, pamphlets, binding, embossing (steel die), lithographing, photo-engraving, ruling, etc. **R**

1303 Revenue Stamps.

Charges (incurred only by the Department of Revenue) for real estate and cigarette revenue stamps. **NR**

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- 1304 Office and Library Supplies.
Charges for consumable office machine supplies, mailing supplies for office use and such items for office or libraries as pencils and pens. If incurred in connection with the EDP or Telecommunications operations, and a specific EDP or Telecommunication appropriation is received, see accounts 1685 and 1730. **NR**
- 1308 Educational and Instructional Materials and Supplies.
Charges incurred for the purchase of consumable educational materials such as chalk, paper, pencils, art supplies, disposable workbooks, pre-printed pamphlets, and other commodities for instructional purposes. Charges incurred for non-consumable items such as blank video tapes, films, games, books, etc. must be charged to 1561 or 1398. **NR**
- 1310 Mechanical Supplies.
Charges for the acquisition of such commodities as: abrasives, alcohol, acids, soda ash and other chemicals for mechanical use, and gases for welding. All items should be classified under this account, even though used in connection with industries or shops. **NR**
- 1314 License Plates.
Charges for manufacture and delivery of license plates for automobiles and other vehicles. **NR**
- 1332 Industrial and Shop Materials.
Charges for the acquisition of materials fabricated into a finished commodity or item of equipment, whether in connection with a shop activity supported by a working fund, in connection with a shop activity supported by some other State fund. Covers textile, metal, leather, and lumber materials; wood and other vegetable fibers; dyes, chemicals and paints; and incidental materials such as twine, thread, yarn, tacks and nails, buttons and other fasteners, and the leather bindings, when purchased for fabrication in an industry or shop. Also includes materials used in the production of food intended for resale. Supplies consumed in such industries or shops should be charged to such other "Commodities" accounts as is appropriate. **NR**
- 1335 Rock Salt, Calcium Chloride and Abrasives.
Charges for the acquisition of rock salt and calcium chloride which are used on public roads, facility grounds and sidewalks for melting ice and snow. Includes charges for abrasives which are used on icy roads for safety purposes. **NR**

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- 1341 Coal and Coke.
Charges for the acquisition of coal or coke, including related freight or switching charges, whether or not separately invoiced. **NR**
- 1342 Fuel Oil and Bottled Gas.
Charges for the acquisition of oil or bottled gas for use as fuel in power or heating plants or oil stoves, including related freight or switching charges, whether or not separately invoiced. Motor fuel for vehicle or stationary gasoline engines, however, is chargeable to account 1345. **NR**
- 1345 Gasoline and Oil for Off-Road Equipment.
Includes charges for gas, motor fuel, oil, and anti-freeze used in the operation of State-owned off-road motor vehicles and machinery. **NR**
- 1350 Medical, Scientific and Laboratory Supplies.
Charges for the acquisition of consumable supplies used for medical, surgical, pharmaceutical, and laboratory purposes. Such supplies include: drugs and chemicals, livestock serums and other veterinary supplies, X-ray films, psychological testing supplies, experimental laboratory animals and food, bandages and dressing; safety glasses; first aid kit for autos; consumable glass items, including test tubes, beakers, bottles, probes, and masks; trays; corrective medical appliances purchased for use of State wards, including supporters, elastic hose, eyeglasses, hearing aids, and crutches; and parts for such appliances. **NR**
- 1360 Food Supplies.
Charges for the acquisition of food and condiments for human consumption including related freight charges, whether or not separately invoiced. Animals purchased for immediate slaughter are chargeable to this account, but livestock for breeding or dairy purposes should be charged to account 1570. Forage for livestock is chargeable to account 1392; food for experimental laboratory animals is paid from account 1350. **NR**
- 1370 Wearing Apparel.
Uniforms and other wearing apparel of all kinds, including shoes, overshoes, and hard hats. **NR**
- 1391 Household, Laundry and Cleaning Supplies.
Charges for the acquisition of consumable kitchen, laundry, and janitor supplies. Includes the cost of: bed linens, blankets, pillows; cosmetics, toiletries, and related

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consumable items of personal care; soaps, cleaning compounds and fluids, and polishes; insecticides and household disinfectants; paper towels; cans, jars, bottles, and lids for canning operations. **NR**

1392 Forage and Farm and Garden Supplies.

Charges for the acquisition of consumable supplies primarily or solely for farm, garden, or greenhouse use. Includes the cost of: mulch; forage and other livestock foods; seeds and seedlings; fertilizers and soil foods; horseshoes.

However, parts and fittings for farm equipment (other than motor vehicles) should be charged to account 1224. **NR**

1393 University Central Supply Services.

Payments by a university to a central service organization to include all expenses related to providing the university with necessary supplies. **NR**

1394 Office and Library Equipment, Not Exceeding \$100.

Charges for the acquisition of office and library "equipment" having a unit value not in any instance exceeding \$100. Including scissors, pen sets, pencil sharpeners, staplers, extension cords, letter boxes, rubber stamps, waste baskets, chair pads, desk pads, etc., but does not include expenditures for library books or items included in permanent improvements, operation of automotive equipment and telecommunications services and does not include any expenditure for replacement fixtures or repair parts in connection with the repair and maintenance of equipment. **NR**

1395 Small Tools, Not Exceeding \$100.

Charges for the acquisition of small tools having a unit value not in any instance exceeding \$100. Includes hammers, screwdrivers, wrenches, rakes, funnels, brushes, heavy duty gloves, welding gloves, safety goggles, etc., but not items properly included in operation of automotive equipment and telecommunications services. **NR**

1396 Medical, Scientific and Laboratory Equipment, Not Exceeding \$100.

Charges for the acquisition of medical, scientific and laboratory equipment having a unit value not in any instance exceeding \$100. Includes reusable equipment such as instruments, pans, test tubes, test tube baskets, trays, etc., but does not include any expenditures for replacement fixtures or repair parts in connection with the repair and maintenance of equipment. **NR**

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- 1397 Household, Laundry and Cleaning Equipment, Not Exceeding \$100.
Charges for the acquisition of nonconsumable household, laundry and cleaning equipment having a unit value not in any instance exceeding \$100. Includes kitchen pans, crockery, utensils and household-size appliances, bed linens, blankets, pillows, etc., but not items properly included in operation of automotive equipment and telecommunications services and does not include any expenditure for replacement fixtures or repair parts in connection with the repair and maintenance of equipment. **NR**
- 1398 Equipment, Not Elsewhere Classified, Not Exceeding \$100.
Charges for the acquisition of equipment having a unit value not in any instance exceeding \$100 which is not properly chargeable to any other "Equipment, Not Exceeding \$100" account. Includes sports equipment, games, handcuffs, pad locks, fire extinguishers, reference books, rechargeable batteries, wireless cards, memory card stick, USB drive, optical mouse, Bluetooth, etc., but not items properly included in permanent improvements, operation of automotive equipment and telecommunications services and does not include any expenditures for replacement fixtures or repair parts in connection with the repair and maintenance of equipment. **NR**
- 1399 Commodities, Not Elsewhere Classified.
Charges for the acquisition of consumable supplies not properly chargeable to any other "Commodities" account. Includes the cost of packing materials, cartons, and wrappers; recreational supplies; sleeping bags; evidence bags; microfilm; photographic and musical supplies; ammunition and explosives; badges; items purchased for resale in gift shops or at fairs. **NR**

EQUIPMENT

1500 EQUIPMENT (exceeding \$100 except for 1560 - library books)

Defined by "An Act in relation to State Finance" (30 ILCS 105/20) as follows:

"The item 'equipment', when used in an appropriation act, shall mean and include all expenditures for library books, and expenditures, having a unit value exceeding \$100, for the acquisition, replacement or increase of visible tangible personal property of a non-consumable nature, including livestock, whether by purchase, lease-purchase or installment purchase contract. In addition, the 'option price' under a bona fide lease with option to purchase is properly payable from the item 'equipment'.

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The item 'equipment' does not include expenditures pursuant to multi-year lease, lease-purchase or installment purchase contracts for duplicating equipment authorized by Section 5.1 of 'The Illinois Purchasing Act', approved July 11, 1957, as now or hereafter amended, and does not include any expenditure in connection with the repair, maintenance or improvement of real property."

1510 Office Furniture and Equipment.

Charges for the acquisition of durable personal property for office use, at delivered price including transportation and assembling/installation costs. Includes not only equipment uniquely suited to office use: card index and file cabinets, but also equipment and furniture suitable either for office or other use, when actually purchased for office use, such as: bookcases, chairs and tables, electric fans, clothes lockers and clothes tress, moveable carpets and rugs, draperies, and table lamps but does not include fixtures (See 11.50.30, 57 of 57). **NR**

1515 EDP Equipment.

When no specific appropriation is received for the purposes of EDP operation, this account should be used for charges for the acquisition of durable equipment for EDP use at delivered price including transportation costs. Includes such equipment as: computers, printers, terminals, desks, chairs, files and other equipment for the use of EDP personnel. **NR**

1521 Passenger Automobiles.

Charges for the acquisition, at delivered price including transportation costs, of passenger automobiles and accessories or equipment, including automobile radios, remote control key unit, GPS and movable GPS, and adapter to plug in laptop. **NR**

1522 Motor Vehicles Other Than Passenger Automobiles.

Charges for the acquisition, at delivered price including transportation costs, for motor trucks, airplanes, boats, boat trailers, permanently-attached campers, and accessories or equipment and of truck chassis or bodies for assembly of completed trucks. **NR**

1530 Household Equipment and Furnishings.

Charges for the acquisition, at delivered price including transportation and assembling/installation costs, or: furniture and furnishings except that purchased specifically for office use (account 1540); and such equipment as household-size kitchen appliances, refrigerators, water coolers and vacuum cleaners, but not including fixtures (See

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11.50.30, 54 of 54). Beds, springs and inner-spring or rubber mattresses are considered equipment in this account.

Heavy power-driven kitchen and laundry equipment of institutional size are chargeable as machinery to account 1540, and pianos, and ordinary radio receiving sets should be charged to account 1599. **NR**

- 1540 Machinery, Implements and Major Tools.
Charges for the acquisition at delivered price including transportation costs, of: Implements and tools of significant unit value and all power-driven machinery. Includes ATV's for parks and farm use. Excludes family-size household appliances (account 1530), or equipment items for laboratory or other scientific use (account 1550).

Where the vendor connects or installs machinery acquired by the State, the costs of such connection or installation, whether or not shown separately on the invoice, is also chargeable to account 1540. Fixtures must not be charged to this account. (See 11.50.30, 57 of 57).

Fixed machinery acquired by the State as part of a structure which it purchases or has erected by contract, is chargeable to account 6621. **NR**

- 1550 Scientific Instruments and Apparatus.
Charges for the acquisition of instruments and apparatus for hospital, medical, dental, laboratory, radio operation, scientific testing, psychological testing and engineering uses. **NR**

- 1560 Library Books.
Charges for the acquisition of all library books. Periodicals and subscriptions (including related binding costs) purchased for permanent library purposes must be charged to this account and not to 1243 and 1275. Daily newspapers and weekly magazines purchased for a library for a reading table and not retained for permanent library reference should be charged to 1275. **NR**

- 1561 Training Materials, Exhibits, and Educational Equipment.
Charges for the acquisition of maps, globes, films, prerecorded tapes and paintings; museum laboratory specimens; and museum artifacts for exhibit. Also, charges for the acquisition, at delivered price, for educational equipment such as language laboratory equipment, classroom desks, chairs, table microscopes, canvas, projectors and bookcases. **NR**

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1570 Livestock.

Charges for the acquisition, at delivered price, including transportation costs, of livestock for production uses. Livestock purchased for immediate slaughter as food is chargeable to account 1360. **NR**

1599 Equipment, Not Elsewhere Classified.

Charges for the acquisition at the delivered price including transportation and assembling/installation costs, of equipment not chargeable to any other account. Includes athletic, playground and recreational equipment; musical instruments, radios, photographic equipment; barber and beauty culture equipment; firearms, security alarms, wheelchairs, televisions, trailers, and GPS locator for off-road equipment.

NOTE: Installation costs, contracted separately from the purchase of an equipment item, are to be charged to the same account as the unit of equipment was charged. **NR**

ELECTRONIC DATA PROCESSING

1600 ELECTRONIC DATA PROCESSING

Defined by "An Act in relation to State Finance" (30 ILCS 105/24.1) as follows:

"The item 'electronic data processing' means, and when used in an appropriation act, includes all expenditures incurred for the lease, rental or purchase of electronic data processing equipment and related devices, supplies, services, material and space therefore, and personal services needed, including expenditures for the acquisition of electronic data processing equipment under multi-year lease, lease-purchase or installment purchase contracts for terms of not more than 7 years. Fund appropriated for electronic data processing may be expended to pay any penalty resulting from the cancellation of a multi-year agreement or contract required because funds are not appropriated for the continuation of the multi-year agreement or contract."

NOTE: Agencies that receive an appropriation for EDP cost within a divisional structure should utilize the proper operational detail object (i.e., 1225, 1304, 1540, etc.) PAYMENTS FOR COMPUTER SOFTWARE MUST CITE DETAIL OBJECT 1284.

1681 Rental, Data Processing Equipment.

Charges for the rental of data processing equipment such as: computers, on-site terminals, and printers. **R**

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- 1683 Rental, Data Processing Facilities.
Charges for the rental of office, storage, or other building space, including the rental of land, used in connection with data processing activities. **R**
- 1685 EDP Supplies.
Charges for EDP supplies such as computer paper and memory card stick. Also includes charges for office supplies for EDP departments paid from an EDP appropriation. **NR**
- 1687 EDP Equipment.
Charges for the acquisition of durable equipment for EDP use, at delivered price including transportation costs. Includes such equipment as: computers, printers, desks, chairs, files, surge protector, cables, and other equipment for the use of EDP personnel. **NR**
- * NOTE: Plus any valid expenditure objects elsewhere defined.
- * Only supplies, materials, and equipment directly related to an EDP operation are properly chargeable to an appropriation for electronic data processing.

TELECOMMUNICATIONS

1700 TELECOMMUNICATIONS

Defined by "An Act in relation to State Finance" (30 ILCS 105/24.3) as follows:

"The item 'telecommunication services', when used in an appropriation act, means and includes all expenditures incurred for the lease, rental or purchase of telecommunications interconnection facility equipment, supplies, maintenance, services and space therefore, and related personal services but not including personal services for the operation of single agency systems. Telecommunications services shall include but is not limited to the interconnection of educational television, radio and computers but shall not include the preparation of or the content of the subject matter transmitted. Telecommunications equipment includes telephone, radio, computer and other voice, data, or video interconnection facility systems."

- 1702 Telecommunication Expense Reimbursement to State Employees and Contractual Payroll Employees.
Payments to reimburse a state employee or a contractual payroll employee for telecommunication expenditures in connection with Official State business provided the

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employee adequately accounted for the expenses. Reimbursements are limited to expenses chargeable to a telecommunication line. All other reimbursements should be charged directly to the detail object code covering the goods or services performed. Examples include: cellular and regular phone charges originating outside of office. **NR**

- 1710 Repair and Maintenance, Telephone, Data, Radio and Other Communication Equipment. Charges for all contractual repair and maintenance to telephone, data, radio and other communication equipment. Servicing or adjustment of telephones, switchboards (includes Centrex and PBX systems), answering devices, data communications lines, modems, network elements, off-site terminals, base, mobile, portable or paging radio equipment, video communications, interconnection equipment and all other telecommunications equipment. This code is not used for the cost of parts and supplies billed separately (1730). **R**
- 1721 Rental, Telephone Services (Lines and Tolls) and Equipment. Charges for the rental or lease of telephone; intercity communications services and equipment charges for the rental and lease of communication facilities and communications between cities (includes voice and video integrity services, WATS, tie lines, and foreign exchange tolls and lines); switchboard-type telephone systems (includes Centrex and PBX Communications and lines and tolls.) Also includes phone line Internet, Lifeline, recurring charges for Voice-over Internet Protocol (VoIP), and leased circuits for fire alarms. **R**
- 1722 Rental, Data Communication Services (Lines and Tolls) and Equipment. Charges for the rental or lease of data communication equipment such as the following with specific examples in parenthesis: data communication lines (telephone data lines), modems (acoustic coupler and data sets), network elements (control switches, multiplexes, concentrators, controllers, and front-end processors), and off-site terminals, teleprinters, graphic and alpha-numeric display terminals. Also includes airtime Internet, DSL Internet, email press releases and summary tape charge. **R**
- 1723 Rental, Radio Communication Services (Lines and Airtime) and Equipment. All charges for the rental or lease of base, mobile, portable and related system radio equipment and services, including lines and airtime. **R**
- 1725 Communication Services Provided Under Tariff, not otherwise covered by a contractual agreement.

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Services provided by regulated communications carriers exclusively under tariffs filed with the Federal Communications Commission or the Illinois Commerce Commission. Services covered include, but are not limited to: interlata, intralata, interstate, intrastate and international voice, data and video services. **R**

- 1728 Video Conferencing.
Fees and charges for sending interactive video and audio from one geographical location to another over telecommunication transmission media. **NR**
- 1729 Rental, Other Communication Services (Lines and Tolls) and Equipment.
Charges for the rental or lease of telecommunication equipment not chargeable to other accounts. Items included here are telecopiers, low and high-speed facsimile equipment, audio video alarm services, mobile telephone, communications consulting services, etc., and telegram services, including lines and tolls. Also includes satellite GPS, news conference and faxed press releases. **R**
- 1730 Parts and Supplies for Telephone, Data Radio Communication Operations.
Charges for the acquisition of replacement parts, upgrade option parts, space parts and other parts and supplies used on and in conjunction with telephone, data and radio communication equipment. Items included are phone cords, phone cable, facsimile machine supplies, radio crystals, antennas, cabling, batteries, lower parts and related items. This code is NOT used for repair and maintenance services (1710). **NR**
- 1740 Rental, Answering and Paging Communication Services (Lines and Tolls) and Equipment.
Charges for the rental or leasing of answering and voice and/or tone paging equipment and services, including lines and tolls. **R**
- 1750 Acquisition of Telephone, Data, Radio and Other Communication Equipment.
Charges for the acquisition of telephone, data, radio and other communication equipment. Includes telephones, mobile phones, car chargers, cell phone cases, fax machines, modems, small office key telephone systems, telephone data lines, data sets, control switches, multiplexes, concentrators, controllers, front end processors, data entry inquiry/response devices, visual display terminals, teleprinters, graphic and alpha-numeric display terminals, base, mobile, portable and tower paging and associated radio operating equipment, alarm system equipment, special voice equipment, audio distribution equipment, satellite dish Internet, voice-over Internet protocol equipment, telephone headsets, and transponders, etc. **NR**

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- 1795 University Central Telecommunication Services.
Payments by a university to a central service organization to include all expenses related to providing the university with telecommunication services. **NR**
- 1799 Telecommunication Services, Not Elsewhere Classified.
Charges for telecommunication services not chargeable to other accounts. Includes advertising in a directory and refurbished fax cartridges. **R**

OPERATION OF AUTOMOTIVE EQUIPMENT

1800 OPERATION OF AUTOMOTIVE EQUIPMENT

Defined by "An Act in relation to State Finance" (30 ILCS 105/24.2) as follows:

"The item 'operation of automotive equipment', when used in an appropriation act, means and includes all expenditures incurred in the operation, maintenance and repair of automotive equipment, including expenditures for motor fuel, tires, oil, repair parts and other articles which, except for the operation of this section, would be classified as 'commodities' or 'contractual services' but not including expenditures for the purchase or rental of equipment."

- 1892 Bulk Tires.
Payments from the State Garage Revolving Fund, unless otherwise authorized by the State Comptroller, for individual purchases of tires over \$20,000. **NR**
- 1893 Repair and Maintenance, Automotive Equipment.
Charges for contractual repair and servicing of passenger automobiles and trucks. Includes all motor vehicle repairs and such maintenance services as washing, greasing, and battery charging; retreading, recapping, repair and disposal of tires; repair or servicing of car radios; towing; and disposal of antifreeze. Includes charges for services rendered by the State Garage as well as by non-employees of the State. **R**
- 1894 Parts and Fittings, Automotive Equipment.
Charges for the acquisition of repair parts and minor accessories for passenger automobiles and trucks. Includes cost of tires, tubes, tire chains, batteries, vehicle parts, accessories such as bumpers and spotlights which typically are first acquired as part of the vehicle itself. Automobile radio parts are chargeable to this account, but automobile radios should be charged to account 1521 or 1522, according to use. **NR**

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- 1895 Bulk Fuel.
Payments from the State Garage Revolving Fund, unless otherwise authorized by the State Comptroller, for individual purchases of gasoline, oil and antifreeze over \$20,000. **NR**
- 1896 Gasoline, Oil and Antifreeze.
Includes charges for gasoline or other motor fuel, oil, antifreeze and other automotive fluids. **NR**
- 1897 University Central Transportation Services.
Payments by a university to a central service organization to include all expenses related to providing transportation services to the university. **NR**
- 1898 Automotive Services, Not Elsewhere Classified.
Charges for automotive services which do not fall within the more specific classifications under "Operation of Automotive Equipment," including charges for parts or materials used to render the services as long as supplying the parts or materials was incidental to providing the service. Examples include vehicle testing services, services of locksmiths, inspections, and transporting autos. Payments for automotive supplies and other nonservice payments not within the more specific classifications should be charged to detail object 1899. **R**
- 1899 Automotive Expenses, Not Elsewhere Classified.
Charges for vehicle registration fees, EPA fees, tire user fees, cleaning supplies, and other nonservice automotive expenses which do not fall within the more specific classifications under "Operation of Automotive Equipment." Includes payments for reimbursement to State Employees for automotive expenses (including gasoline) in connection with Official State Business provided the employee adequately accounted for the expense. Payments for automotive services not within the more specific classifications should be charged to detail object 1898. **NR**

LUMP SUMS AND OTHER PURPOSES

- 1900 LUMP SUMS AND OTHER PURPOSES
Any valid expenditure object.

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1910 LUMP-SUM, OPERATIONS

Any valid operations expenditure object.

1920 LUMP-SUM-OPERATIONS-EXCLUDING-PERSONAL SERVICES

See 4900, 6900 and 7900 for Other Lump Sum Accounts.

1930 EFFICIENCY INITIATIVE PAYMENTS

Payments to the CMS Efficiency Initiatives Revolving Fund for savings from specific efficiency initiatives pursuant to Public Act 93-0025. All initiative savings have been designated by the Director of Central Management Services and approved by the Governor. **NR**

1970 EMPLOYEE PARTICIPANT IN DEPENDENT CARE ASSISTANCE PLAN

Payments to employees participating in the dependent care payroll deduction program. (non-taxable) **NR**

1971 PAYMENT FOR EXCESSIVE DEDUCTIONS IN DEPENDENT CARE PROGRAM.

Payment to employees for excessive deductions due to payroll computation errors or changes in family status. **NR**

1972 EMPLOYEE PARTICIPANT IN MEDICAL CARE ASSISTANCE PLAN

Payments to employees participating in Medicare assistance payroll deduction program. (non-taxable) **NR**

1973 CMS PAYROLL DEDUCTION PROGRAMS

Payments to, or on behalf of, employees participating in payroll deduction programs administered by the Department of Central Management Services. **NR**

1975 HEALTH INSURANCE PAYMENTS FOR MEMBERS

Payments to the Administrative Service Organizations for claims submitted by the hospitals, health care providers and individual members under the self-insured State Health Insurance Plan; and to Health Maintenance Organizations and other health care for the provision of health coverage as elected by eligible members; as provided in the State Employees Group Insurance Act. **R**

1976 HEALTH INSURANCE PAYMENT REIMBURSEMENTS TO MEMBERS

Payments to individual members under the self-insured State Health Insurance Plan for reimbursement of costs incurred under special programs including transplant travel, adoption, hospital audit, and smoking cessation programs. **NR**

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- 1977 LIFE INSURANCE PAYMENTS FOR MEMBERS - PAID BY CMS
Payments by the Department of Central Management Services to the carriers for the provision of life insurance coverage as elected by eligible members; as provided in the State Employees Group Insurance Act. **NR**
- 1981 SAVINGS BOND PAYMENTS
Payments to the Federal Government on behalf of State employees for U.S. Savings Bond payroll deductions. **NR**
- 1983 NON-RECURRING REFUNDS AND DISTRIBUTIONS
Refunds/Distributions to ex-members or beneficiary/estate for employee and/or state contributions to the State Employees Retirement System. Can only be used in conjunction with detail expenditure accounts 4424, 4430 and 9939. **NR**
- 1984 COMMERCIAL/PAYROLL CONSOLIDATION DISTRIBUTION (COMPTROLLER USE ONLY) NR
- 1985 STATE WITHHOLDING TAX - PERSONAL SERVICES
Payments to the State for State Income Tax withheld from State employees paid from "Personal Services" appropriations. **NR**
- 1986 STATE WITHHOLDING TAX - CONTRACTUAL SERVICES
Payments to the State for State Income Tax withheld from State employees paid from "Contractual Services" appropriations. **NR**
- 1987 STATE WITHHOLDING TAX - RESIDENT LOTTERY WINNERS
Payments to the State for State Income Tax withheld from lottery winners who are Illinois Residents. **NR**
- 1988 STATE WITHHOLDING TAX - NON-RESIDENT LOTTERY WINNERS
Payments to the State for State Income Tax withheld from lottery winners who are not Illinois residents. **NR**
- 1989 STATE WITHHOLDING TAX-SECTION 708 NON-RESIDENT CONTRACTUAL SERVICES
Payments to the State for State Income Tax withheld from non-resident individuals meeting guidelines issued by the Department of Revenue under certain personal contracts and certain prizes and awards. **NR**

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- 1990 IRS Tax Levy
Payments to the Federal Internal Revenue Service from the State Offset Claims Fund as a result of IRS tax levies. **NR**
- 1991 INTEREST PENALTY – PROMPT PAYMENT ACT – CURRENT YEAR
Payments to vendors for interest penalty incurred pursuant to the State Prompt Payment Act. **R**
- 1992 LOCAL GOVERNMENT DEBT COLLECTION PAYMENTS
Payments made to a local government for debt collected by the IOC offset system. **NR**
- 1993 INTERFUND CASH TRANSFERS
Payments made to another fund; for example, an appropriation made to a Revolving Fund to be paid from the General Revenue Fund. **NR**
- 1994 OTHER INTEREST PENALTY – Not Elsewhere Classified
All payment of interest penalty not subject to the State Prompt Payment Act, including, but not limited to, payments to health care providers pursuant to the Illinois Insurance Code and payments to the Federal Government pursuant to the Federal Cash Management Improvement Act. Excludes payments for interest penalty related to the State Prompt Payment Act (30 ILCS 540). **R**
- 1995 INTEREST PENALTY - PROMPT PAYMENT ACT - FUTURE YEAR
Payments to vendors for interest penalty incurred pursuant to the State Prompt Payment Act paid out of the following year's appropriation. **R**
- 1997 CONTINGENCIES (TRANSFERS-OUT ONLY)
To be used only in connection with contingency appropriations. This account is to be used when processing an appropriation transfer request. **NR**
- 1998 INVOLUNTARY WITHHOLDING GARNISHMENT REPLACEMENT PAYMENTS
Invuntary withholding garnishment replacement payments made pursuant to a court directive. **NR**

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AWARDS AND GRANTS

Defined by "An Act in relation to State Finance" (30 ILCS 105/24.5) as follows:

"Awards and grants' includes payments for: Awards and indemnities, pensions and annuities (other than amounts payable for personal services as defined in Section 14): shared revenue payments or grants to local governments or to quasi-public agencies; and gratuitous payments to, or charges incurred for the direct benefit of, natural persons who are not wards of the State. Payments to any local government as reimbursement for costs incurred by it in performing an activity for which it is specifically by statute made an agent of the State shall be chargeable to and classified under the same item or account as though such costs were incurred directly by the State."

4300 AWARDS AND GRANTS – RESTRICTED USE – IOC AUTHORIZATION REQUIRED

The 4300 detail object code series is restricted for use by agencies that have prior written approval from the Office of the Comptroller. The 4300 detail object code series designates that the payments will be processed by alternate SAMS procedures with respect to Involuntary Withholding requirements. The description and IRS reportable status of the detail object code in the 4300 series are identical to the corresponding detail object codes in the 4400 series. For example, detail object code 4361 has the same description and IRS reportable status as 4461.

4400 AWARDS AND GRANTS

4401 Services for Benefit Recipients, Payments to Providers.
Payments made **DIRECTLY TO SERVICE PROVIDERS**, other than medical service providers, for services to the mentally ill, the developmentally disabled, the chemically dependent, and other aided persons who are not wards of the State. Includes payments for counseling; case management; job placement preparation; training and instruction; nonmedical home support and maintenance; alcohol and drug prevention and treatment; and crisis intervention. Includes payments to service providers for transporting benefit recipients and transportation costs related to medical treatment for recipients. Excludes medical services (4460, 4467), payments to benefit recipients (4461, 4464), and payments on behalf of benefit recipients for in-home domestic services (4465, 4466). **R**

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- 4402 Home-Based Support Services for the Mentally Ill, Payments to Providers.
Payments made DIRECTLY TO SERVICE PROVIDERS for home-based support services to the mentally ill or developmentally disabled, with the exception of in-home domestic services which are chargeable to detail object 4466. **R-M**
- 4404 Transportation Grants, Nonessential Bond Fund Projects.
Payments for nonessential bond-financed projects for construction, reconstruction or repair of roads and bridges as well as capital and operating grants for mass transit, railroads and airports. **R**
- 4410 Rental Assistance, Payments to Property Owners.
Rental assistance payments made directly to property owners or managers on behalf of benefit recipients. Includes Section 8 housing rental payments. Excludes rental assistance payments made directly to benefit recipients. **R**
- 4411 Travel and Expense Reimbursements to Service Providers.
Payments to reimburse a service provider for travel or other incidental expenses incurred in the performance of services for the State, provided an adequate accounting is made for the expenses. Such accounting must include written substantiation of the actual expenses with appropriate documentation (receipts, canceled checks, bills). Reimbursements for which an adequate accounting is not made should be charged to the detail object code covering the services performed. **NR**
- 4420 Awards, Benefits, and Treatment Expenses, Injured Employees **NR**
- 4421 Worker's Compensation Awards and Benefits to Injured Employees.
Charges for awards, benefits, or treatment expenses paid to State employees for injuries incurred in connection with work, payable under the Workers' Compensation Act. **NR**
- 4422 Worker's Compensation Payments to Medical Service Providers.
Payments DIRECTLY TO MEDICAL SERVICE PROVIDERS, including physicians, surgeons, hospitals, and clinics, for medical services for State employees injured in connection with State employment, payable under the Workers' Compensation Act. Payments to injured employees should be charged to 4421; nonservice payments to vendors on behalf of injured employees should be charged to detail object 4423. **R-M**
- 4423 Workers' Compensation Payments to Vendors for Prescription Drugs and Medical Equipment and Supplies.

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Payments DIRECTLY TO VENDORS for prescription drugs, medical supplies, and medical equipment on behalf of State employees injured in connection with State employment, payable under the Workers' Compensation Act. Payments to injured employees should be charged to detail object 4421; payments to medical service providers on behalf of injured employees should be charged to detail object 4422. **NR**

- 4424 Industrial Commission or Negotiated Settlement Awards for Injured Employees
Payment of awards for death, permanent injury, permanent disfigurements and miscellaneous categories. Includes awards for funeral expenses and lifetime pension awards. Specifically does not include medical or temporary total disability payments. This code is NOT used for attorney payments (4459) or combined settlement/attorney payments (4487). **NR**
- 4425 Workers' Compensation Payments to Third Party Administrators
Payments to Third Party Administrators for claims submitted by injured employees, medical service providers and vendors under the Workers' Compensation Act. **NR**
- 4428 Tort, Settlements and Similar Payments – TAXABLE.
Payments of claims for a wrong committed upon a person or his/her property not related to a contractual obligation. This is to be used for taxable payments to an injured party (or designee) when the agency has a tort line. Refer to the United States Internal Revenue Service Publication 525 for information on taxable and nontaxable court awards and damages. This code is NOT used for attorney payments (4459) or combined settlement/attorney payments (4487). Refer to detail object 1287 for more information when the agency does not have a tort line. **R**
- 4429 Tort, Settlements and Similar Payments - NONTAXABLE.
Payments of claims for a wrong committed upon a person or his/her property not related to a contractual obligation. This is to be used for non-taxable payments to an injured party (or designee) when the agency has a tort line. Refer to the United States Internal Revenue Service Publication 525 for information on taxable and nontaxable court awards and damages. This code is NOT used for attorney payments (4459) or combined settlement/attorney payments (4487). Refer to detail object 1288 for more information when the agency does not have a tort line. **NR**

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- 4430 Pensions, Annuities and Benefits.
Payments by State employees' retirement systems. (Employees' contributions are deductions from their gross salary or wage payments, and are therefore chargeable to a "Personal Services" account.) **NR**
- 4431 Payments into Pension Funds.
Payments to Retirement Systems for (1) supplementary benefit payments, (2) additional payments due (3) payments to alleviate deficiencies in actuarial reserves, and (4) payments for the benefit of the Teachers' Retirement Systems. **NR**
- 4432 Unemployment Compensation Payments.
Payments to the State Employee Benefit Fund for reimbursement of payments made to former State employees for unemployment compensation. **NR**
- 4433 Support Services for the Unemployed.
Payments to individuals, employers, and organizations for services and incidental items related to basic skills, job retraining and placement. **R**
- 4434 Support Services for the Unemployed – Client Reimbursement Payments
Reimbursement payments made to dislocated workers due to unfair foreign competition. Excludes: payments made to the service provider. **NR**
- 4440 Prizes, Premiums, and Awards.
Prizes, premiums, and awards that are not for services rendered, including prizes and premiums for fair exhibits, contests, horse races, and horse shows. Excludes payments for Lottery prizes (4441 and 4442). **R**
- 4441 Lottery Prizes - Monetary.
Monetary payments to the holders of winning lottery tickets or shares. **NR**
- 4442 Lottery Prizes - Merchandise.
Payments for purchases of merchandise for prizes for holders of winning lottery tickets of certain lottery games. **NR**
- 4443 Taxable Grants, Payments to Recipients.
Taxable grant payments made **DIRECTLY TO RECIPIENTS**, including grants to provide subsidized energy financing; grants for projects designed to conserve or produce energy, but only with respect to Section 38 property or a dwelling unit located in the United States; and USDA agricultural subsidy payments. **R**

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NOTE: A Federal grant is usually taxable unless stated otherwise in the legislation authorizing the grant.

- 4452 Funeral and Burial Expenses, Reimbursements.
Reimbursements of funeral and burial expenses for public assistance recipients, including dependent children, paid by decedent's relative or other responsible person. Funeral and burial expenses paid directly to vendors should be charged to detail object 4462. Payments for burial of institution inmates (State wards) should be charged to detail object 1247. **NR**
- 4453 Payments to Governmental Units and Tax Exempt Organizations
Reimbursements and other payments to such entities for or authorized by the State (e.g., stream gauging by U.S. Geological Survey). Excludes grants to local governments (4470), grants to Illinois State Agencies (4479), and grants to tax-exempt organizations (4480). **NR**
- 4458 Services, Not Elsewhere Classified.
Payments made directly to non-state employees for services which do not fall within a more specific detail object under "Grants and Awards." Includes the services of court reporters and hearing officers. This code is NOT used for attorney payments (4459) or combined settlement/attorney payments (4487). **R**
- 4459 Attorney Fees.
Payments made directly to attorneys in connection with legal services paid under "Grants and Awards" appropriation lines. The term "attorney" includes individuals and/or law firms that provide legal services. This code is NOT used for combined settlement/attorney payments (4487). **R**
- 4460 Medical Services for Public Assistance Recipients, Payments to Service Providers.
Payments for medical services on behalf of public assistance recipients. Excludes payments to pharmacies for prescription drugs (4468); payments to vendors for equipment and supplies (4468); and payments directly to benefit recipients (4461, 4464). **R-M**
- 4461 Assistance Payments to Individuals.
Assistance payments made to noninstitutionalized aided persons and/or their dependent children who are not wards of the State. Includes payments under the Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act and disaster

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assistance payments to individuals. Excludes unemployment compensation (4432).
EXCLUDES ALL PAYMENTS NOT MADE DIRECTLY TO AIDED PERSONS. **NR**

- 4462 Funeral and Burial Expenses, Payments to Vendors.
Payments DIRECTLY TO VENDORS for burial expenses of public assistance recipients, including dependent children. Reimbursements of funeral and burial expenses paid by decedent's relative or other responsible person should be charged to detail object 4452. Payments for burial of institution inmates (State wards) should be charged to detail object 1247. **R**
- 4463 Medical Preparation and Food Supplies for Free Distribution.
Charges for the acquisition of serums, drugs and other medical preparations or food supplies for distribution without charge. **NR**
- 4464 Reimbursements and Payments to Benefit Recipients.
Nontaxable reimbursements and payments made DIRECTLY TO BENEFIT RECIPIENTS who are not wards of the State. Includes payments to aided persons and other recipients for vocational rehabilitation; home maintenance and support services; medical services and equipment; training supplies; and travel reimbursements. Excludes taxable grant payments (4443); and payments made directly to service providers and other vendors. **NR**
- 4465 Domestic Services under Vocational Rehabilitation Program.
Payments under vocational rehabilitation programs to individual providers of domestic services in the homes of aided persons who are not wards of the State. Includes related FICA payments. **NR**
- 4466 Domestic Services for Aided Persons
Payments to individual providers of domestic services in the homes of non-institutionalized aided persons. Includes related FICA payments. Excludes payments under the Senior Citizen Property Tax Relief Program and disaster assistance payments. Excludes payments under vocational rehabilitation programs (4465). **NR**
- 4467 Medical Services, Payments to Providers.
Medical payments DIRECTLY TO SERVICE PROVIDERS, including hospitals, clinics, physicians, nurses, optometrists, psychologists, and occupational, speech, and physical therapists. Includes payments to medical service providers for screening and diagnostic services related to medical treatment for children. Excludes payments to pharmacies for

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prescription drugs (4468); payments to vendors for equipment and supplies (4468); and payments directly to benefit recipients (4461, 4464). **R-M**

4468 Supplies, Equipment, and Prescription Drugs, Payments to Vendors. Payments made **DIRECTLY TO VENDORS** for supplies, equipment, and prescription drugs. Excludes payments for services and reimbursements to benefit recipients. **NR**

4469 Local Government Group Insurance Payments for Members
Payments under the program of medical insurance to eligible members of the Local Government Health Insurance Reserve Program; as provided in the Local Government Employees Group Insurance Act. **R**

4470 Grants to Local Governments, Not Elsewhere Classified.
Grants to political subdivisions of the State created by or pursuant to law. Includes grants to such entities as planning commissions and port districts as well as counties, municipalities and townships. Excludes payments of a reimbursement nature that are not grant-related (detail object 4453). **NR**

NOTE: Grants to local governments for construction, salaries of local unit employees, transportation and education programs are chargeable elsewhere. See detail objects 4472, 4473, 4474 and 4491.

4471 Payments to Local Governments for Employees.
Fees and salaries (whole or part) paid to employees of Local governments either directly or through the governmental unit. However, under the Finance Act definition, salaries of employees of county bureaus of public welfare, administering old age and dependent children assistance programs, are chargeable to account 1120. **NR**

NOTE: This includes payments for States Attorneys' Salaries and payments to States Attorneys for Child Support Enforcement.

4472 Transportation Grants.
Payments for the construction, reconstruction or repair of roads and bridges as well as capital and operating grants for mass transit, railroads and airports. **R**

4473 Construction Grants.
Payments for acquisition, enlargement or improvement of land, buildings and structures, including municipal sewage treatment works grants. **R**

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- 4474 Grants for Educational Purposes -- Elementary and Secondary Education.
Payments for elementary and secondary education programs including payments for specialized programs such as preschool, adult education, vocational education, transportation and salaries of regional superintendents and their assistants. Includes payments to public schools, private schools, Head Start Centers, not-for-profit organizations, special education cooperatives, area vocational centers, Educational Service Regions, Educational Service Centers, colleges, universities, and state and local governments. **NR**
- 4475 Awards and Grants to Students.
Payments for higher education scholarships, fellowships, or loans to students, including student aid reimbursements and tuition chargebacks. **NR**
- 4476 Grants for Educational Purposes -- Higher Education.
Payments to colleges, community colleges, libraries and universities for any higher educational purpose, not including scholarships, loans to students, or reimbursements. **NR**
- 4477 Matching Funds to Universities.
Payments to universities for the State's matching share of federally supported university programs, including the Federal Student Loan Program. **NR**
- 4478 Grants for Educational Purposes -- Direct Payments to Sponsors of Child Nutrition Programs.
Payments to reimburse sponsors for a portion of the cost of providing nutritious meals to eligible children. Sponsors include public schools, private schools, residential child care institutions, day care centers, camps, family day care programs, Head Start centers, not-for-profit organizations, and state, local, municipal and county governments. **NR**
- 4479 Grants to Other State Agencies.
Payments to other departments, agencies, boards or commissions of the State of Illinois on a grant basis. Excludes payments of a reimbursement nature that are not grant-related (detail object 4453).

NOTE: This detail object should be used for all (except educational purposes) grant payments to other State agencies. This detail object should not be used for any payment that includes services to other State agencies (such as medical services). **NR**

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- 4480 Grants to Tax Exempt Organizations.
Payments to community action agencies and other statewide organizations of a tax exempt nature. Grants to Illinois State Agencies should be charged to 4479. This detail object should not be used for any payment that includes services. **NR**
- 4481 Grants on Behalf of Veterans and their Dependents, Payments to Service Providers.
Payments **DIRECTLY TO VENDORS** for cartage and erection of veterans' headstones, educational opportunities for children of veterans, and non-rent housing assistance. Nontaxable grants paid directly to veterans and their dependents should be charged to detail object 4482. Rental assistance paid to property owners or managers should be charged to detail object 4410. **R**
- 4482 Grants Paid to Veterans and Their Dependents.
Nontaxable grant payments to veterans or their dependents for housing assistance, cartage and erection of veterans' headstones, educational opportunities for children of veterans, and veteran bonuses. Payments to service providers on behalf of veterans and their dependents should be charged to detail object 4481.
- NOTE: Includes all payments formerly charged to 4434 and 4484. **NR**
- 4483 Court of Claims Awards-Crime Victims Assistance-Payments to Individuals.
Payments to crime victims as provided under the Crime Victims Compensation Act. **NR**
- 4484 Court of Claims Awards-All Payments to Medical Providers.
Payments to medical providers for all medical and hospital expenses related to Crime Victims Compensation Act and lapsed appropriation claims. **R-M**
- 4485 Court of Claims Awards-General Claims.
Payments to Police, Firemen and National Guardsmen under the Police, Firemen and National Guardsmen Compensation Acts, replacement of lost warrants, tort claims and non-reportable lapsed appropriation claims. **NR**
- 4486 Court of Claims Awards-All Other.
Payment of lapsed appropriation claims, interest claims, contracts, back salary awards and payments to non-medical vendors, including attorneys, as provided under the Crime Victims Compensation Act. **R**

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- 4487 Combined Settlement/Attorney Payments.
Combined settlement/attorney payments made to an attorney and client when the attorney's fees cannot be determined. Excludes payments made to attorneys when the distribution between the attorney and client is known. Note: Vouchers should be submitted with the attorney's name on the first line and should use the TIN of the attorney. **R**
- 4488 Loans.
Payments made when repayment by the recipient is a condition of the disbursement, including payments under the Small Business Development Act for equity loans which are not equity position investments that are chargeable to 1298 and for the Disadvantaged Business Enterprise/Women Business Enterprise Loan Program. Also includes advances from one treasury-held fund to another fund where repayment is a condition of the advance. Excludes loans to students chargeable to 4475. **NR**
- 4489 Nontaxable Grants and Awards, Not Elsewhere Classified, Payments to Recipients.
Nontaxable grant and award payments made **DIRECTLY TO RECIPIENTS**, not reportable on IRS Form 1099, which do not fall within a more specific detail object under "Grants and Awards." Includes reimbursements of qualifying expenses under the Illinois Forestry Development Act cost-share program and payments to individuals under the Individual Family Grant Program. Excludes taxable grants paid directly to recipients (4443) and all payments to service providers and vendors. Refer to SAMS Procedure 17.20.50 for further information on payments subject to IRS Form 1099 reporting. **NR**
- 4490 Court of Claims Awards.
Payment of claims in conformity with awards and recommendations made by the Court of Claims. **NR**
- 4491 Shared Revenue Payments.
Return of taxes collected on behalf of other governmental units, including local governments, transit districts and other states, as well as shared revenue payments, such as motor fuel tax distributions. This detail object also includes fees collected on behalf of other state governments or the federal government. **NR**
- 4492 Health Care Benefits – Day Care Providers/Personal Assistants in the Home Services Program.
Payments by the State for health care benefits for Day Care Providers/Personal Assistants in the Home Services Program under the provisions of a union contract. **NR**

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- 4493 Day Care Provider – Union Dues.
Union dues withheld by the Department of Human Services from individual day care provider payments. This also includes payments of union dues to the respective Day Care Providers’ union. **NR**

- 4494 Day Care Provider Payments.
Payments to day care providers for services to eligible recipients. Excludes payments to individual day care providers for services performed in the recipient's home (4495). **R**

- 4495 In-Home Day Care Provider Payments.
Payments to individual day care providers for services performed in the recipient's home. Includes related FICA payments. Excludes payments for services performed in the day care provider's home or at day care facilities (4494) and payments to corporations and partnerships (4494). **NR**

- 4496 Living and Supportive Expenses for State Wards or Non-Wards Outside of State Institutions, Payments to Service Providers.
Payments directly to service providers for the cost of board, lodging, school tuition, and any other supportive costs including counseling services, homemaker services, adoption subsidies and incentives, respite care, youth in transition costs, placement prevention costs and other similar costs associated with the support of State wards or non-wards or non-wards outside of State institutions. Reimbursements to parental designees should be charged to detail object 4497, excluding payments to medical providers (4467). **R**

- 4497 Living and Supportive Expenses for State Wards or Non-Wards Outside of State Institutions, Reimbursements to Parental Designee.
Reimbursements to parental designee for the expenses of caring for ward or non-ward child in their home, including additional sums for providing additional care of a ward or non-ward child which is required by reason of physical mental and emotional handicap of such child. Includes supportive expenses to parental designee for rent, utilities, food, furniture, transportation and other similar supportive costs associated with family preservation and reunification programs. Payments made directly to service providers should be charged to detail object 4496. **NR**

4500 AWARDS AND GRANTS – RESTRICTED USE – IOC AUTHORIZATION REQUIRED

The 4500 detail object code series is restricted for use by agencies that have prior written approval from the Office of the Comptroller. The 4500 detail object code series designates that

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the payments will be processed by alternate SAMS procedures with respect to Obligation requirements. The description and the IRS reportable status of the detail object codes in the 4500 series are identical to the corresponding detail object codes in the 4400 series. For example, detail object code 4553 has the same description and IRS reportable status as 4453.

4600 AWARDS AND GRANTS - RESTRICTED USE - IOC AUTHORIZATION REQUIRED

The 4600 detail object code series is restricted for use by agencies that have prior written approval from the Office of the Comptroller. The description and the IRS-reportable status of the detail object codes in the 4600 series are identical to the corresponding detail object codes in the 4400 series. For example, detail object code 4660 has the same description and IRS-reportable status as 4460.

4900 AWARDS AND GRANTS, LUMP SUM AND OTHER PURPOSES NR

PERMANENT IMPROVEMENTS

6600 PERMANENT IMPROVEMENTS

Defined by "An Act in relation to State Finance" (30 ILCS 105/21) as follows:

"The item 'permanent improvements' when used in an appropriation act, shall mean and include expenditures for the acquisition, enlargement or improvement of existing buildings and structures (other than repairs), the erection or construction on land of any structure or work which constitutes a substantial addition to real estate, including the total cost thereof in labor, materials, supplies, fixtures and any other costs or charges necessary or incident to the completion of the building or structure but not including equipment as herein defined or any expenditure for replacement fixtures or repair parts in connection with the repair and maintenance of property or equipment."

6610 Attorney Fees – Acquisition of Land.

Payments made directly to attorneys in connection with legal services paid under “Permanent Improvements” appropriation lines. The term “attorney” includes individuals and/or law firms that provide legal services. **R**

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6611 Land, Rights of Way and Easements.
Charges for the acquisition of land or land rights, including installment purchase contracts for real estate (see 30 ILCS 105/24.8), other than leasehold for permanent improvements. **NR**

6612 Land, Appraisal, Engineering and Testing Fees.
Includes charges for appraisal fees, negotiation fees, title abstracts, land surveys, recording fees, and engineering and testing expenses incidental to the acquisition of land or land rights. Excludes attorney fees. **R**

6613 Land, Relocation Costs.
Charges incurred in the relocation of persons and/or property from land acquired for purposes of permanent improvements including such expenses as moving expenses, living expenses, and purchase of existing structures. **NR**

6620 Demolition and Removal of Structures and Hazardous Waste other than Asbestos.
Charges incurred for the razing and removal of structures and hazardous waste whether to remove a dilapidated, dangerous, or condemned structure or to make room for a new structure. Asbestos removal should be charged to 6627. **R**

6621 Acquisition and/or Construction of Structures.
Charges incurred for the purchase, installment purchase or construction of structures of any type, including lease purchase or installment purchase contracts for real estate (see 30 ILCS 105/15a) whether by contract or otherwise. **R**

Note: This detail object is also compatible with contractual services payments.

6625 Remodeling and Renovation.
Includes charges whether by contract or otherwise, for construction on an existing building/structure which will either restore it to its current use or substantially alter the building/structure for a different use, both of which processes should increase the estimated service life or capacity of the building/structure. **R**

6627 Asbestos Abatement Costs.
Payments for the abatement of asbestos, including, but not limited to asbestos removal costs, building surveys, and other non-operational costs directly related to the abatement of asbestos from government structures.

Note: This detail object is also compatible with contractual services payments. **R**

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- 6628 Architectural and Engineering Fees.
Charges for professional services incurred in the construction or remodeling of structures involving architectural and engineering fees. Includes management and consulting services. **R**
- 6640 Site Improvements.
Charges incurred for improvement of sites except as a direct incident to work chargeable to accounts 6621 or 6625. Includes new fencing, sidewalks, grading landscaping and planting. **R**
- 6650 Planning.
Charges incurred for studies and surveys necessary for the planning of construction, remodeling, or site improvement. Includes feasibility studies, aerial topographical surveys and historic and archeological site evaluation. **R**
- 6660 Utilities.
Charges incurred for plumbing and electrical contracting, gas line construction, and sewage systems incidental to permanent improvement project. **R**
- 6671 Fixed Equipment.
Charges for acquisition of fixtures, equipment, and installed machinery having a functional relationship to the operation of the building. Included would be equipment such as elevators, boilers, heating and cooling systems, generators, carpeting, venetian blinds, and drapes. **NR**
- 6673 Moveable Equipment.
Moveable equipment shall mean initial moveable equipment including all items of initial equipment, other than fixed equipment, which are necessary and appropriate for the functioning of a particular facility for its specific purpose and which will be used solely or primarily in the rooms or areas covered in the project. Further, such equipment is defined as manufactured items which have an extended, useful life and are not consumed in use and shall have an identity and function which will not be lost through incorporation into a more complex unit. **NR**

NOTE: Expenditures (projects) of \$5,000 or less for improvements to real property by agencies may be charged to either a permanent improvement (6600) or contractual services (1200) line item with the following permanent improvement detail expenditure accounts: 6625, 6628, 6640, 6650, 6660 and 6671.

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6900 PERMANENT IMPROVEMENTS, LUMP SUM AND OTHER PURPOSES

7700 TRANSPORTATION AND RELATED CONSTRUCTION

- 7710 Attorney Fees – Highways, Aeronautics, Waterways and Related Construction.
Payments made directly to attorneys in connection with legal services paid under “Transportation and Related Construction” appropriation lines. The term “attorney” includes individuals and/or law firms that provide legal services. **R**
- 7711 Land, Rights of Way and Easements - Highways.
Charges for the acquisition of land or land rights for highway construction, including payments for easements and damages. **NR**
- 7712 Land, Appraisal, Engineering and Testing Fees-Highways.
Includes charges for appraisal fees, negotiation fees, title evidence and insurance, court costs, property management, miscellaneous costs and relocation services, land surveys, recording fees, and engineering and testing expenses incidental to the acquisition of land or land rights for highway construction and land acquisition consultant services for turnkey services listed above. Excludes attorney fees. **R**
- 7713 Land, Relocation Costs - Highways
Charges incurred in the relocation of persons and/or property from land acquired for purposes of highway construction, including such expenses as moving expenses, living expenses and purchases of existing structures. **NR**
- 7721 Construction and Improvement - Highways.
Charges incurred for clearing, grading, or surfacing of roads, highways or bikeways. **R**
- 7725 Repair and Maintenance - Highways.
Charges for work done on roads or highways which merely tends to preserve or restore the original condition, such as maintenance of traffic signals, mowing of right-of-way, and replacement of guard rails. **R**
- 7728 Architectural and Engineering Fees - Highways.
Charges for fees of architectural and engineering firms incidental to the construction or improvement of roads and highways. Includes management and consulting services. **R**

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- 7731 Land, Rights of Way and Easements - Aeronautics
Charges for the acquisition of land or land rights for aeronautics construction, including payment of easements and damages **NR**
- 7732 Land, Appraisal, Engineering and Testing Fees - Aeronautics
Includes charges for appraisal fees, negotiation fees, title evidence and insurance, court costs, property management, miscellaneous costs and relocation services, land surveys, recording fees, and engineering and testing expenses incidental to the acquisition of land or land rights for aeronautics construction and land acquisition consultant services to provide turnkey services listed above. Excludes attorney fees. **R**
- 7733 Land, Relocation Cost - Aeronautics
Charges incurred in the relocation of persons and/or property from land acquired for purposes of aeronautic construction, including such expenses as moving expenses, living expenses, and purchases of existing structures **NR**
- 7734 Construction and Improvement – Aeronautics
Charges incurred for construction and improvement of airports. **R**
- 7735 Repair and Maintenance – Aeronautics
Charges incurred for repair and maintenance of airports. **R**
- 7736 Architectural and Engineering – Aeronautics
Charges incurred for design and engineering incidental to the construction and improvement of airports. **R**
- 7741 Construction and Improvement – Railroads
Charges incurred for construction and improvement of railroads. **R**
- 7742 Repair and Maintenance – Railroads
Charges incurred for repair and maintenance of railroads. **R**
- 7743 Architectural, Engineering and Other Professional Services – Railroads
Charges incurred for architectural, engineering and other professional services incidental to the construction and improvement of railroads. Excludes attorney fees. **R**

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- 7751 Land, Rights of Way and Easements - Waterways.
Charges for the acquisition of land or land rights for waterway projects, including payments for easements and similar assets. This code is NOT used for legal services related to purchase of land for waterway right-of-way (7710). **NR**
- 7752 Land, Appraisal, Engineering and Testing Fees - Waterways.
Includes charges for appraisal fees, negotiation fees, title abstracts, land surveys, recording fees, and engineering and testing expenses incidental to the acquisition of land or land rights for waterway purposes. Excludes attorney fees. **R**
- 7753 Land Relocation Costs - Waterways.
Charges incurred in the relocation of persons and/or property from land acquired for purposes of waterway construction, including such expenses as moving expenses, living expenses, and purchase of existing structures. **R**
- 7773 Construction and Improvements – Waterways
Charges incurred for the construction or improvement of waterway projects. This code is NOT used for design and architecture consulting services (7788) or related attorney services (7710). **R**
- 7788 Architectural and Engineering Fees - Waterways.
Charges for fees of architectural and engineering firms incidental to the construction or improvement of waterways. **R**
- 7791 Shared Waterway Agreements.
Payments by the State for its share of waterway improvements pursuant to agreements with other political subdivisions such as Federal agencies and counties. **NR**
- 7793 Waterway Maintenance and Operational Expenditures, Not Elsewhere Classified.
Charges for costs incurred in maintaining and operating waterway structures and related equipment throughout the State. **R**
- 7900 TRANSPORTATION AND RELATED CONSTRUCTION, LUMP SUMS AND OTHER PURPOSES **NR**

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8800 DEBT SERVICE

- 8811 Current Maturities - Principal.
Charges for principal paid on bonds maturing during the current fiscal year. Appropriations for debt retirement are made only to the State Treasurer. **NR**
- 8813 Current Maturities - Interest.
Charges for interest paid or interest becoming payable during the current fiscal year. Appropriations for interest payment are made only to the State Treasurer. **NR**
- 8820 Payment of Matured Bonds and Interest **NR**
- 8821 Prior Maturities - Principal.
Charges for principal paid on bonds maturing during prior fiscal years. Appropriations for debt retirement are made only to the State Treasurer. **NR**
- 8823 Prior Maturities - Interest.
Charges for interest paid on bonds which matured in prior fiscal years. Appropriations for interest payments are made only to the State Treasurer. **NR**
- 8831 Bond Defeasance Payments - Principal.
Payments to escrow agents to retire principal on bonds maturing in future fiscal years. In the case of gross defeasance, the amount representing interest payments should be charged to detail object 8833. **NR**
- 8833 Bond Defeasance Payments - Interest.
Payments to escrow agents to pay interest on bonds maturing in future fiscal years. **NR**
- 8841 Payments to Trustee for Future Bond Debt Service Maturities.
Payments to a trustee requiring withdrawal of Public Funds from the Treasury to be held in trust, earning interest, for future debt service requirements as specified in the Bond Order. **NR**
- 8843 Unemployment Trust Fund Advances - Interest.
Payments for interest on advances made to the Unemployment Trust Fund as required by Title XII of the Social Security Act. **NR**

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8850 Arbitrage Tax Rebate Payments
Payments to the federal government of amounts necessary for arbitrage tax rebate. **NR**

8900 DEBT SERVICE - LUMP SUM **NR**

REFUNDS

9900 REFUNDS

9910 Income Tax Refunds **NR**

9911 Individual Income Tax Refunds.
Charges for repayment of State individual income tax principal withheld in excess or in error. **NR**

9912 Corporate Income Tax Refunds.
Charges for repayment of State corporate income tax principal paid in excess or in error. **NR**

9913 Personal Property Tax Replacement Tax Refunds.
Charges for repayment of State income and invested capital personal property replacement tax principal paid in excess or in error. **NR**

9914 Homeowner Tax Relief Rebates
Payments to individuals of homeowner tax relief rebates pursuant to Section 208.1 of the Income Tax Act. **NR**

9915 Occupational and Use Tax Refunds.
Charges for repayment of State occupational and/or use taxes paid in excess or in error. Includes refunds of Automobile Renting Taxes, Retailers' Occupation Taxes, Service Occupation Taxes, Service Use Taxes and Use Taxes. **NR**

9916 Individual Income Tax Refunds-Interest.
Interest charges on repayments of State individual income tax withheld in excess or in error. **NR**

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- 9917 Corporate Income Tax Refunds-Interest.
Interest charges on repayments of State corporate income tax paid in excess or in error. **NR**
- 9918 Personal Property Tax Replacement Tax Refunds-Interest.
Interest charges on repayments of State income and invested capital personal property tax replacement taxes paid in excess or in error. **NR**
- 9919 State Earned Income Tax Credits.
Payments to individuals for Illinois Earned Income Tax Credits pursuant to the Public Aid Code (35 ILCS 5/212). **NR**
- 9920 Other Tax Refunds **NR**
- 9921 Inheritance Tax Refunds.
Charges for refunds of inheritance tax paid in excess or in error. **NR**
- 9923 Motor Fuel Tax Refunds.
Charges for refunds of motor fuel tax paid in excess or in error. **NR**
- 9925 Tax Refunds, Not Elsewhere Classified.
Charges for tax refunds not chargeable to another more specific tax refund account. **NR**
- 9930 Other Refunds **NR**
- 9932 Refunds to Students.
Charges for refunds made to students for tuition, fees and other charges. **NR**
- 9934 Refunds of Federal Grants.
Charges for refunds of Federal grants (including "pass-through" of Federal monies from other State agencies, local governments and non-profit organizations) received in excess or in error by the State or an agent of the State. **NR**
- 9935 Refunds of Other Grants.
Charges for refunds of grants other than Federal (also excludes "pass-through" of Federal monies from other State agencies, local governments and non-profit organizations) received in excess or in error by the State or an agent of the State. **NR**

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- 9938 Refunds of Prior Calendar Year Retirement Contributions.
Charges for refunds of prior calendar year participant retirement system(s) contributions withheld in error. **NR**
- 9939 Refunds, Not Elsewhere Classified.
Charges for refunds not chargeable to another more specific refund account such as refunds of excess license fee payments. **NR**
- 9940 LOCAL GOVERNMENT DEBT COLLECTION REFUNDS
Refunds made to the debtor for local government debt collected by the IOC offset system. **NR**
- 9941 STATE GOVERNMENT DEBT COLLECTION REFUNDS
Refunds made to the debtor for state government debt collected by the IOC offset system. **NR**
- 9970 STATUTORY TRANSFERS OUT (Comptroller use only) **NR**
- 9995 REPLACEMENT WARRANTS (Comptroller use only) **NR**
- 9999 OTHER, N.E.C. (Comptroller use only) **NR**

FIXTURES

A fixture is statutorily defined for this purpose as any item of tangible personal property which is acquired with the intention of attaching it to real estate so that it becomes a part thereof (30 ILCS 105/24.8).

Examples of fixtures are:

- Fixed lighting
- Toilets, and other major plumbing components
- Furnaces
- Boilers
- Air Conditioners
- Water Heaters
- Fuse Boxes, Circuit Breakers

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Major Electrical Components
Draperies and Drapery Rods
Carpeting (attached)

New fixtures to be used in connection with a permanent improvement project must be charged to an appropriation for Permanent Improvements (Contractual Services if the total project does not exceed \$5,000).

Replacement fixtures, repair parts, and other equipment to be used in connection with a repair and maintenance project must be charged to an appropriation for Contractual Services regardless of whether they are purchased for a specific R & M job or stored for later use on an as-needed basis.

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LEGISLATIVE

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LEGISLATURE

101	General Assembly
10	Senate
20	House of Representatives
30	Joint Committees

LEGISLATIVE AGENCIES

102	Legislative Inspector General
10	Investigations
103	Auditor General
01	General Office
105	Commission on Government Forecasting and Accountability
01	General Office
10	Research Unit
108	Legislative Information System
01	General Operations
109	Legislative Audit Commission
01	General Office
110	Legislative Printing Unit
01	Operations
115	Legislative Reference Bureau
01	General Office
120	Legislative Ethics Commission
01	Administration
131	General Assembly Retirement System
01	General Office

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156		Office of the Architect of the Capitol
	01	General Office
167		Administrative Rules, Joint Committee on
	01	General Operations

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JUDICIAL

AGENCY GROUP CODE - 2

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	01	Supreme Court
	05	Circuit Courts
	10	Administrative Office
	15	Administration of the First Appellate District
	25	Administration of the Second Appellate District
	30	Officers of the Illinois Court System
	35	Administration of the Third Appellate District
	45	Administration of the Fourth Appellate District
	55	Administration of the Fifth Appellate District
	88	Governors Discretionary Approp
210		Supreme Court Historic Preservation Commission
	01	Administration
275		Judges Retirement System
	01	General Office
285		Judicial Inquiry Board
	01	General Office
290		State Appellate Defender, Office of the
	01	General Operations
	10	Capital Litigation Division
	20	Violent Crimes Appeals Unit
295		State's Attorneys Appellate Prosecutor, Office of the
	01	General Operations
	88	Governors Discretionary Approp

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ELECTED OFFICERS

AGENCY GROUP CODE - 3

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310		Office of the Governor
	01	Executive Office
330		Office of the Lieutenant Governor
	01	General Office
340		Office of the Attorney General
	01	General Office
	10	Operations-All Divisions
	20	Enforcement
	25	Asbestos Litigation Division
	50	Crime Victims Assistance
350		Office of the Secretary of State
	01	Executive Group
	10	General Administration Group
	35	Payroll Division
	51	Motor Vehicle Group
360		Office of the Comptroller
	01	Administration
	05	Merit Commission
	10	Inspector General
	12	Statewide Fiscal Operations
	13	Electronic Data Processing
	15	Special Audits
	20	State Officers' Salaries and Other Expenditures
	65	Court Reporting
370		Office of the Treasurer
	01	General Office
	25	Unclaimed Property

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402	Aging
01	Distributive Items
02	Finance and Administration – State
03	Home and Community Services – State
04	Planning, Research and Development – State
05	Communication and Outreach – State
06	Division of Community Outreach
07	Office of Information Technology
08	Office of Community Transition
10	Executive Office - State
22	Finance and Administration – Federal
26	Senior Health Insurance
33	Home and Community Services – Federal
44	Planning, Research and Development – Federal
55	Communication and Outreach – Federal
87	Federal Stimulus - ARRA
88	Governors Discretionary Approp
89	Shared Services
406	Agriculture
01	Administrative Services
05	Computer Services
10	Agriculture Regulation
32	Marketing
42	Bureau of Medicinal Plants
43	Bureau of Weights & Measures
44	Animal Industries
45	Meat Inspection
46	Land and Water Resources
47	Environmental Programs
48	Bureau of Springfield Buildings and Grounds/State Fair
49	DuQuoin Buildings and Grounds
52	DuQuoin State Fair
53	County Fairs and Horse Racing
87	Federal Stimulus - ARRA

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	89	Shared Services
	416	Central Management Services
	01	Bureau of Administrative Operations
	05	Illinois Information Services
	10	Bureau of Strategic Sourcing and Procurement
	20	Bureau of Benefits
	30	Bureau of Personnel
	35	Business Enterprise Program
	40	Bureau of Property Management
	45	Agency Services
	51	Involuntary Withholding
	55	Bureau of Communication and Computer Services
	87	Federal Stimulus - ARRA
	89	Shared Services
	418	Children and Family Services
	01	Lump Sums
	17	Regional Offices
	30	Central Administration
	33	Administrative Case Review
	38	Quality Assurances
	40	Child Welfare
	50	Child Protection
	73	Budget, Legal and Compliance
	74	Clinical Services
	76	Office of the Guardian
	77	Inspector General
	78	Regulation and Quality Control
	88	Governors Discretionary Approp
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02	Local Projects
03	Local Projects
04	Local Projects
05	Operational Expenses
06	Local Projects
07	Local Projects
08	Local Projects
09	Local Projects
10	Local Projects
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22	Local Projects
23	Local Projects
24	Local Projects
25	Tourism
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28	Local Projects
29	Local Projects
30	Workforce Development
31	Local Projects
32	Local Projects
33	Local Projects
34	Local Projects
35	Technology and Industrial Competitiveness

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37	Local Projects
38	Local Projects
39	Local Projects
40	Regional Economic Development
41	Local Projects
42	Local Projects
43	Local Projects
44	Local Projects
45	Business Development
46	Infrastructure and Investment
47	Infrastructure and Investment
48	Infrastructure and Investment
49	Infrastructure and Investment
50	Coal Development and Marketing
51	Infrastructure and Investment
52	Infrastructure and Investment
53	Infrastructure and Investment
54	Infrastructure and Investment
55	Films
56	Infrastructure and Investment
57	Infrastructure and Investment
58	Infrastructure and Investment
59	Infrastructure and Investment
65	Office of Trade and Development
70	Energy Assistance
75	Community Development
80	Energy and Recycling
87	Energy Conservation
88	Governors Discretionary Approp
89	Shared Services
90	Recycling and Waste Management
91	Local Projects
92	Local Projects
93	Local Projects

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95	Local Projects
96	Local Projects
97	Local Projects
98	Local Projects
99	Local Projects
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04	School District
09	Adult Field Services
52	Big Muddy River Correctional Center
54	Centralia Correctional Center
56	Danville Correctional Center
57	Decatur Women's Correctional Center
58	Dixon Correctional Center
60	Dwight Correctional Center
63	East Moline Correctional Center
64	Elgin Treatment Center
65	Southwestern Illinois Correctional Center
67	Kewanee Life Skills Re-Entry Center
68	Graham Correctional Center
69	Illinois River Correctional Center
70	Hill Correctional Center
71	Jacksonville Correctional Center
72	Joliet Treatment Center
73	Joliet Correctional Center
74	Lawrence Correctional Center
75	Lincoln Correctional Center
77	Logan Correctional Center
79	Menard Correctional Center
80	Murphysboro Life Skills Re-Entry Center
82	Pinckneyville Correctional Center
83	Pontiac Correctional Center
84	Robinson Correctional Center

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426	Corrections (continued)
85	Shawnee Correctional Center
86	Governors Discretionary Approp
87	Federal Stimulus - ARRA
88	Sheridan Correctional Center
89	Shared Services
91	Tamms Correctional Center
92	Stateville Correctional Center
93	Taylorville Correctional Center
94	Vandalia Correctional Center
95	Thomson Correctional Center
96	Vienna Correctional Center
97	Western Illinois Correctional Center
98	Correctional Industries
427	Employment Security
50	Office of the Director
51	Finance and Administration
53	Operations
59	Trust Fund Unit
62	Workforce Development
87	Federal Stimulus - ARRA
89	Shared Services
440	Financial and Professional Regulation
01	Administrative
02	Consumer Credit
03	Credit Union
04	Currency Exchange
05	Unclaimed Property
06	Electronic Data Processing
07	Title Insurance
08	TOMA Consumer Protection
09	Cannabis Regulatory Fund
10	Involuntary Withholding
11	Debt Settlement

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	440	Financial and Professional Regulation (continued)
	12	Debt Management
	20	Administrative/Support Insurance
	21	Consumer
	22	Financial Corporate Regulation
	23	Staff Services
	24	Electronic Data Processing
	25	Pension
	26	Senior Health Insurance Programs
	27	Workers' Compensation Insurance Fraud
	39	Thrift Regulation
	40	Bank & Trust Company
	41	Pawnbroker Regulation
	42	Savings and Residential Finance Regulation
	43	Real Estate License Administration
	44	Appraisal Administration
	45	Real Estate Research and Education
	46	Auctioneer Regulation
	47	Home Inspector Regulation
	48	Real Estate Audit
	49	Court Judgment
	53	Medical Cannabis
	54	Cemetery Oversight
	55	Cemetery Relief
	56	Comm Assoc Manager Licensing & Disciplinary
	57	Athletics
	60	General Professions
	61	Dental
	62	Medical
	63	Optometric
	64	Design
	65	Pharmacy
	66	Podiatry
	67	Certified Public Accountant
	68	Nurse
	69	Professional Evidence
	70	Professional Indirect Cost

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440		Financial and Professional Regulation (continued)
	71	Cemetery Oversight
	89	Shared Services
478		Healthcare and Family Services
	01	Operations-Lump Sums
	05	Program Administration
	15	Inspector General
	55	Child Support Enforcement
	58	Attorney General Representation
	60	Public Aid Recoveries
	65	Medical
	75	Energy Assistance
	80	Employee Health Insurance
	87	Federal Stimulus – ARRA
	88	Governors Discretionary Approp
	89	Shared Services
442		Human Rights
	01	Administration
	10	Charge Processing
	20	Compliance
	89	Shared Services
444		Human Services
	01	Distributive Items
	10	Field Level Operations
	11	Attorney General Representation
	12	Training Personnel
	13	DHS/Excess Assistance
	14	Tinley Park Mental Health Center
	15	Administrative & Program Support
	16	Management Information Services
	17	Aggregated Personal Services and Fringes
	18	Jack Mabley Developmental Center
	19	Alton Mental Health Center
	20	Disability Determination Services, Bureau of

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AGENCY DIVISION

444	Human Services (continued)
21	Home Services Program
22	Mental Health Grants-in-Aid and Purchase Care
23	Inspector General
24	Developmental Disabilities Grants-in-Aid and Purchase Care
25	Addiction Prevention
26	Addiction Treatment
28	Lincoln Developmental Center
29	Clyde L. Choate Mental Health & Developmental Center
30	Rehabilitation Services Bureaus
31	Client Assistance Project
32	Division of Rehabilitation Services Program and Administrative Support
37	DHS Administration
39	Chicago-Read Mental Health Center
40	DIS Behavioral Health Program Administration
41	Sexually Violent Persons Program
44	H. Douglas Singer Mental Health and Developmental Center
45	Ann M. Kiley Developmental Center
50	School For The Deaf
51	School For Visually Impaired
54	John J. Madden Mental Health Center
58	Warren G. Murray Developmental Center
59	Elgin Mental Health Center
60	Community & Resident Services for Blind & Visually Impaired
66	Chester Mental Health Center
69	Jacksonville Developmental Center
70	Illinois Center for Rehabilitation and Education
74	Andrew McFarland Mental Health Center
77	Refugee Social Service Program
79	Governor Samuel H. Shapiro Develop Mental Center
80	Human Capital Development
81	Juvenile Justice Programs
82	Community Health
83	Community Youth Services
86	Governors Discretionary Approp
87	Federal Stimulus - ARRA

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AGENCY DIVISION

444		Human Services (continued)
	88	Governor's Discretionary Appropriations
	89	Shared Services
	90	Legislative Initiatives
	95	Elisabeth Ludeman Developmental Center
	98	William A. Howe Developmental Center
	99	Legislative Initiatives
445		Illinois Power Agency
	01	Administrative Costs
448		Innovation and Technology
	01	Central Office
446		Insurance
	11	Market Stability Grant
	12	Enforcement and Consumer Protections Grant
	13	Co-Op Agreement Affordable Care Act
	14	Illinois Health Insurance Exchange
	15	Consumer Assistance Program Grant II
	16	Support Est. State Operated Health Insurance Exchange
	17	Rate Review Cycle II
	18	State Operated Health Insurance Exchange
	19	Patient Protection
	20	Producer Administration
	21	Planning Division
	22	Financial Regulation
	25	Pension Division
	26	Senior Health Insurance
	27	Workers' Compensation
	89	Shared Services
425		Juvenile Justice
	01	General Office
	04	School District
	06	After Care Services
	09	Involuntary Withholding

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CODE ASSIGNMENT
AGENCY DIVISION

425		Juvenile Justice (continued)
	21	Illinois Youth Center - Chicago
	24	Illinois Youth Center - Harrisburg
	28	Illinois Youth Center - Joliet
	29	Illinois Youth Center - Kewanee
	30	Illinois Youth Center - Murphysboro
	36	Illinois Youth Center - Pere Marquette
	37	Illinois Youth Center - Rushville
	39	Illinois Youth Center - St. Charles
	47	Illinois Youth Center - Warrenville
	87	Federal Stimulus - ARRA
	89	Shared Services
452		Labor
	01	General Office
	10	Public Safety
	20	Fair Labor Standards
	89	Shared Services
458		Lottery
	01	Operations
	89	Shared Services
466		Military Affairs
	01	Office of the Adjutant General
	15	Facilities Operations
	89	Shared Services
422		Natural Resources
	01	Lump Sum General Revenue Fund
	10	General Office Operations
	11	General Office Capital
	12	Realty and Capital Planning
	14	Strategic Services
	16	World Shooting Complex at Sparta
	18	Grant Management and Assistance
	20	Resource Conservation

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CODE ASSIGNMENT
AGENCY DIVISION

422	Natural Resources (continued)
30	Office of Coastal Management Program
40	Law Enforcement
50	Land Management and Education
60	Mines and Minerals
70	Office of Oil and Gas
80	Water Resources Operations
81	Water Resources Capital
94	Museums
482	Public Health
01	Directors Office Operations
10	Office of Finance and Administration
15	Division of Information Technology
20	Office of Policy, Planning and Statistics
30	Office of Health Promotion
40	Office of Health Care Regulation
50	Office of Health Protection
51	Office of Health Protection: AIDS/HIV
52	Springfield Laboratory
54	Carbondale Laboratory
56	Chicago Laboratory
58	Public Health Laboratories
60	Office of Women's Health
70	Office of Preparedness and Response
80	Office of Health Policy
87	Federal Stimulus – ARRA
88	Governors Discretionary Approp
89	Shared Services
492	Revenue
01	Operations
10	Government Services
27	Tax Administration and Enforcement
45	Lottery Operations
87	Federal Stimulus – ARRA

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CODE ASSIGNMENT
AGENCY DIVISION

492	Revenue (continued)
88	Governor's Discretionary Appropriations
89	Shared Services
493	State Police
01	Lump Sum Appropriations
02	Division of Administration
20	Information Services Bureau
60	Division of Operations
73	Financial Fraud and Forgery Unit
80	Division of Forensic Services and Identification
85	Division of Internal Investigations
88	Governor's Discretionary Appropriations
89	Shared Services
494	Transportation
01	Central Administration and Planning Office
02	Capital Improvements, Highways
03	Information Processing
05	Highways Central Offices
06	Department Wide
07	Planning and Programming
08	Highway Project Implementation
09	Program Development
10	Division of Traffic Safety
11	Highway Safety Program -Department on Aging
12	Highway Safety Program – Healthcare and Family Services
13	ICCB-Highway Safety Program
14	Highway Safety Program - Community College Board
16	Highway Safety Program, Liquor Control Commission
17	Highway Safety Program, Natural Resources
18	Day Labor
19	Highway Safety Program - Department of Human Services
21	District 1, Schaumburg Office
22	District 2, Dixon Office
23	District 3, Ottawa Office
24	District 4, Peoria Office

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CODE ASSIGNMENT
AGENCY DIVISION

494	Transportation (continued)
25	District 5, Paris Office
26	District 6, Springfield Office
27	District 7, Effingham Office
28	District 8, Collinsville Office
29	District 9, Carbondale Office
31	Highway Safety Program – State Fire Marshal
32	States Attorney Appellate Prosecutor
33	Corrections
42	Construction and Land Acquisition
44	Construction, Bond Fund A
46	Grade Crossing Protection
60	Aeronautics, General Office
70	Division of Highway Safety - DOT
72	Highway Safety Program - Secretary of State
73	Highway Safety Program - State Board of Education
74	Highway Safety Program - Department of Public Health
75	Highway Safety Program - Department of State Police
76	Highway Safety Program - Children and Family Services
77	Highway Safety Program - Law Enforcement Training Standards Board
79	Highway Safety Program - Supreme Court
80	Public and Intermodal Transportation Division
81	Intercity Rail Passenger Services and Program Improvements
87	Federal Stimulus - ARRA
88	Governors Discretionary Approp
89	Shared Services
90	Motor Fuel Tax Administration
99	Employee Retirement Contribution Program
497	Veterans' Affairs
01	General Office
15	Veterans' Field Services
18	Anna Veterans' Home
20	Quincy Veterans' Home
23	LaSalle Veterans' Home
25	Manteno Veteran's Home
27	Veterans' Home at Chicago

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CODE ASSIGNMENT
AGENCY DIVISION

497	Veterans' Affairs (continued)
30	State Approving Agency
40	State Veterans' Homes
88	Governors Discretionary Approp
89	Shared Services

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OTHER AGENCIES

AGENCY GROUP CODE - 5

CODE ASSIGNMENT
AGENCY DIVISION

503		Illinois Arts Council
	01	General Office
	87	Federal Stimulus - ARRA
	89	Shared Services
506		Abraham Lincoln Presidential Library and Museum
	01	General Office
507		Governor's Office of Management and Budget
	01	Operations
	89	Shared Services
509		Office of Executive Inspector General
	01	General Office
510		Executive Ethics Commission
	01	Operations
511		Capital Development Board
	01	General Office
	03	Illinois Building Authority
	04	Asbestos Abatement
	05	Central Management Services
	06	Agriculture
	08	Chicago State University
	12	Eastern Illinois University
	16	Governors State University
	20	Northeastern Illinois University
	22	Natural Resources, Conservation
	24	Juvenile Justice
	25	Corrections
	26	Corrections
	27	Corrections, New Facilities
	28	Western Illinois University
	35	Secretary of State

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OTHER AGENCIES (Continued)

CODE ASSIGNMENT
AGENCY DIVISION

511	Capital Development Board (continued)
36	Illinois State University
38	Attorney General
41	Historic Preservation
42	ALPLM – Lincoln Library Museum
43	Human Services
44	Northern Illinois University
55	Legislative Space Needs Commission
58	Natural Resources, Energy & Natural Resources
61	Board of Higher Education
62	Mental Health
64	Southern Illinois University
66	Military Affairs
69	Mathematics and Science Academy
71	Medical District Commission
72	Natural Resources, Mines and Minerals
76	University of Illinois
82	Public Health
84	Illinois Community College Board
85	Chicago Public School District 299
86	State Board of Education
87	Federal Stimulus - ARRA
89	Shared Services
92	Revenue
93	State Police, Department of
94	Transportation
95	Supreme Court
97	Veterans' Affairs
98	Rehabilitation Services
517	Civil Service Commission
01	General Office
520	Coroner Training Board
01	General Office

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CODE ASSIGNMENT
AGENCY DIVISION

524	Commerce Commission
20	Chairman and Commissioner's Office
30	Public Utilities
40	Transportation
87	Federal Stimulus - ARRA
525	Drycleaner Environmental Response Trust Fund Council
01	Administration
526	Deaf and Hard of Hearing Commission
01	Operations
89	Shared Services
527	Comprehensive Health Insurance Board
01	General Office
88	Governors Discretionary Approp
528	Court of Claims
01	Claims Adjudication
529	East St. Louis Financial Advisory Authority
01	General Office
532	Environmental Protection Agency
01	Administration
10	Air-Pollution Control
20	Laboratory Services
30	Land Pollution Control
60	Bureau of Water
70	Pollution Control Board
87	Federal Stimulus - ARRA
89	Shared Services
90	Petroleum and Chemical Safety
537	Guardianship and Advocacy Commission
01	General Office
88	Governor's Discretionary Appropriations
89	Shared Services

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OTHER AGENCIES (Continued)

CODE ASSIGNMENT
AGENCY DIVISION

542	01	Human Rights, Commission on General Office
546	01 87 89	Illinois Criminal Justice Information Authority Operations Federal Stimulus - ARRA Shared Services
548	01	Illinois Educational Labor Relations Board General Office
551	01	Illinois Housing Development Authority General Office
553	01	Illinois Municipal Retirement System General Office
554	01	Illinois Sports Facilities Authority General Office
555	01	Illinois State Board of Investments General Office
557	01	Illinois State Toll Highway Authority General Office
558	01	Illinois Council on Developmental Disabilities General Office
560	01	Illinois Finance Authority General Office
562	01	Procurement Policy Board Operations
563	01	Illinois Workers' Compensation Commission General Office

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OTHER AGENCIES (Continued)

CODE ASSIGNMENT
AGENCY DIVISION

563		Illinois Workers' Compensation Commission (continued)
	10	Electronic Data Processing
	15	Self-Insurers Advisory Board
564		Illinois Independent Tax Tribunal
	01	Operating Expenses
565		Illinois Gaming Board
	01	Operating Expenses
	89	Shared Services
567		Liquor Control Commission
	01	General Office
569		Illinois Law Enforcement Training and Standards Board
	01	General Office
	89	Shared Services
571		Medical District Commission
	01	General Office
574		Metropolitan Pier and Exposition Authority
	01	General Office
578		Prisoner Review Board
	01	General Office
579		Illinois Racing Board
	01	General Office
	50	Racing Board-General Office
	60	Illinois Gaming Board
	89	Shared Services
580		Property Tax Appeal Board
	10	Downstate Offices

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OTHER AGENCIES (Continued)

CODE ASSIGNMENT
AGENCY DIVISION

582		Quad Cities Regional Economic Development Authority
	01	General Office
583		Sex Offender Management Board
	01	General Office
585		Southwestern Illinois Development Authority
	01	General Office
586		State Board of Education
	01	General Office
	05	Fiscal Support Services
	08	Refugee Grants
	10	Driver Education Grants
	11	Special Funds
	12	Human Resources
	13	Grants
	14	Grants
	18	Grants
	20	School Support Services
	21	School-To-Work Grants
	25	Learn and Serve Grants
	27	School Technology Grants
	28	Education Through Technology Grants
	32	Charter Schools Grant
	33	Internal Auditor
	37	Advanced Placement Grants
	44	Title I Grants
	46	Title IV Grants
	47	Title II Grants
	48	McKinney Homeless Grants
	50	Special Education Services
	55	Longitudinal Data System
	57	IDEA Preschool Grants
	60	Teaching and Learning Services
	63	IDEA Improvement Grants
	64	IDEA Grants

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CODE ASSIGNMENT
AGENCY DIVISION

586	State Board of Education (Continued)
66	Deaf-Blind Grants
67	Local Projects
68	Local Projects
69	Career and Technical Education Grants
75	Community Residential Services Authority
77	State Charter School Commission
80	Congressional Projects
87	Federal Stimulus - ARRA
88	Governors Discretionary Approp
91	Title V Grants
99	Refunds
587	State Board of Elections
01	Operating
03	The Board
05	Administration
10	Elections
30	General Counsel
60	Campaign Disclosure
70	Information Technology
588	Illinois Emergency Management Agency
01	Central Office
05	Management and Administrative Support
10	Federally Assisted Programs
15	Operations
20	Radiation Safety
25	Disaster Relief
35	Nuclear Facility Safety
40	Disaster Assistance and Preparedness
45	Environmental Safety
87	Federal Stimulus - ARRA
89	Shared Services
589	State Employees Retirement System
01	Operations
05	Operations - Social Security Enabling Act

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CODE ASSIGNMENT
AGENCY DIVISION

590		Illinois Labor Relations Board
	01	General Office
	88	Governors Discretionary Approp
591		State Police Merit Board
	01	General Office
592		State Fire Marshal, Office of
	01	General Office
	16	Fire Prevention
	20	Regulatory Divisions
	89	Shared Services
593		Teachers' Retirement System
	01	General Office
594		Chicago Teachers' Pension and Retirement System
	01	General Office
598		Upper Illinois River Valley Development Authority
	01	General Office

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HIGHER EDUCATION

AGENCY GROUP CODE - 6

CODE ASSIGNMENT
AGENCY DIVISION

601		Board of Higher Education
	01	General Office
	89	Shared Services
608		Chicago State University
	01	General Operations
	87	Federal Stimulus - ARRA
612		Eastern Illinois University
	01	General Operations
	87	Federal Stimulus - ARRA
616		Governors State University
	01	General Operations
	87	Federal Stimulus - ARRA
620		Northeastern Illinois University
	01	General Operations
	87	Federal Stimulus - ARRA
628		Western Illinois University
	01	General Operations
	87	Federal Stimulus - ARRA
636		Illinois State University
	01	General Operations
644		Northern Illinois University
	01	General Operations
	87	Federal Stimulus - ARRA
664		Southern Illinois University
	01	General Operations
	04	Involuntary Withholding
	87	Federal Stimulus - ARRA

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HIGHER EDUCATION (Concluded)

CODE ASSIGNMENT
AGENCY DIVISION

676	University of Illinois
01	General Operations
03	Involuntary Withholding
10	Involuntary Withholding
16	Involuntary Withholding
17	Involuntary Withholding
20	Illinois Fire Service Institute
87	Federal Stimulus - ARRA
684	Illinois Community College Board
01	Central Office
87	Federal Stimulus – ARRA
88	Governor Discretionary Approp
89	Shared Services
691	Student Assistance Commission
01	Executive Division Administration
21	Illinois Student Loan Programs Division Administration
31	State Student Grant Programs Division Administration
89	Shared Services
692	Mathematics and Science Academy
01	General Office
693	Universities Retirement System
01	General Office
695	State Universities Civil Service System
01	General Office

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PROCEDURE CAPITAL DEVELOPMENT BOARD
CHART OF USER AGENCIES

REVISION NUMBER
05-001

CAPITAL DEVELOPMENT BOARD

CHART OF USER AGENCIES

The Capital Development Board receives appropriations to aid State agencies, boards, and institutions in the planning and construction of their capital projects. To facilitate identification of each user agency in the Capital Development Board's appropriations, the agency number of each user agency (second and third digit of organizational unit code) will be used as the Capital Development Board's division code.

<u>CDB Division Code</u>	<u>User Agency</u>
05	Central Management Services
06	Agriculture
08	Chicago State University
12	Eastern Illinois University
16	Governors State University
20	Northeastern Illinois University
22	Natural Resources/Conservation
25	Corrections
26	Corrections
27	Corrections, New Facilities
28	Western Illinois University
35	Secretary of State

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July 1, 2004

PROCEDURE CAPITAL DEVELOPMENT BOARD
CHART OF USER AGENCIES

REVISION NUMBER
05-001

CDB
Division
Code

User Agency

36	Illinois State University
38	Attorney General
41	Historical Preservation
43	Human Services
44	Northern Illinois University
55	Legislative Space Needs Commission
56	UIS/Springfield
58	Natural Resources/Energy and Natural Resources
61	Board of Higher Education
62	Mental Health
64	Southern Illinois University
66	Military Affairs
69	Mathematics and Science Academy
71	Medical District Commission
72	Natural Resources/Mines and Minerals
76	University of Illinois

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PROCEDURE CAPITAL DEVELOPMENT BOARD
CHART OF USER AGENCIES

REVISION NUMBER
05-001

CDB
Division
Code

User Agency

84	Illinois Community College Board
86	State Board of Education
92	Revenue
93	State Police
94	Transportation
95	Supreme Court
97	Veterans' Affairs
98	Rehabilitation Services

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		July 1, 2001
PROCEDURE	GAAP ACCOUNTING CODES	REVISION NUMBER
		02-001

GAAP ACCOUNTING CODE

The GAAP Accounting Code is a four-digit identifier that will be used to group expenditures for GAAP reporting purposes. It must be placed on all vouchers. Generally, each agency has one GAAP Accounting Code except for capital outlay expenditures (1500 and 6600 major objects) and refunds (99XX major objects). Certain agencies have multiple GAAP Accounting Codes because they engage in a variety of activities. For these agencies, the GAAP Accounting Codes will vary by division. The table below lists all the possible GAAP accounting codes. The specific GAAP Accounting Codes that each State agency should use are listed in Exhibit 11.50.50-A.

<u>REQUIRED CODE</u>	<u>DESCRIPTIONS</u>
Health and Social Services:	
1300	Health
1700	Social Services
1900	Income Support
Employment and Economic Development:	
2300	Employment Security/Job Training
2700	Economic Development
Education:	
3300	Elementary & Secondary Education
3700	Higher Education
Transportation:	
4200	Highways
4500	Mass Transit
4800	Airways
Environment and Business Regulation:	
5300	Environmental Protection
5700	Business Regulation
Public Protection & Justice:	
6200	Public Safety
6500	Corrections
6800	Courts

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		July 1, 2002
PROCEDURE	GAAP ACCOUNTING CODES	REVISION NUMBER
		03-001

REQUIRED CODE

DESCRIPTIONS

General Government:

7200	Legislative Agencies
7500	Elected Officers
7800	Other Agencies

Debt Service:

8000	Other Financing Use
8300	Debt Service - Principal
8700	Debt Service - Interest
8900	Matured Bond and Coupons

Refunds:

9300	Income Taxes
9700	Other Refunds

Capital Outlays:

1350	Health, Capital Outlays
1750	Social Services, Capital Outlays
1950	Income Support, Capital Outlays
2350	Employment Security/Job Training, Capital Outlays
2750	Economic Development, Capital Outlays
3350	Elementary & Secondary Education, Capital Outlays
3750	Higher Education, Capital Outlays
4250	Highways, Capital Outlays
4550	Mass Transit, Capital Outlays
4850	Airways, Capital Outlays
5350	Environmental Protection, Capital Outlays
5750	Business Regulation, Capital Outlays
6250	Public Safety, Capital Outlays
6550	Corrections, Capital Outlays
6850	Courts, Capital Outlays
7250	Legislative Agencies, Capital Outlays
7550	Elected Officers, Capital Outlays
7850	Other Agencies, Capital Outlays

GAAP ACCOUNTING CODE ASSIGNMENTS				
AGENCY NUMBER	DIVISION NUMBER WHERE APPLICABLE	GAAP CODE UNLESS SPECIFIED OTHERWISE	CAPITAL OUTLAYS 1500 & 6600 LINES	REFUNDS 99XX LINES
101		7200	7250	9700
102		7200	7250	9700
103		7200	7250	9700
105		7200	7250	9700
108		7200	7250	9700
109		7200	7250	9700
110		7200	7250	9700
115		7200	7250	9700
120		7200	7250	9700
131		7200	7250	9700
156		7200	7250	9700
167		7200	7250	9700
201		6800	6850	9700
210		6800	6850	9700
275		6800	6850	9700
285		6800	6850	9700
290		6800	6850	9700
295		6800	6850	9700
310		7500	7550	9700
330		7500	7550	9700
340		7500	7550	9700
350		7500	7550	9700
360		7500	7550	9700
370*		7500	7550	9700
402	except circuit breaker and energy assistance	1700	1750	9700
	circuit breaker and energy assistance	1900	1950	9700
406	except divisions 10, 43, 44, 45, 46, 47	2700	2750	9700
	10, 43, 44, 45	5700	5750	9700
	46, 47	5300	5350	9700
416		7800	7850	9700
418		1700	1750	9700
420*	except divisions 35 and 90	2700	2750	9700
	35	2300	2350	9700
	90	5300	5350	9700

GAAP ACCOUNTING CODE ASSIGNMENTS				
AGENCY NUMBER	DIVISION NUMBER WHERE APPLICABLE	GAAP CODE UNLESS SPECIFIED OTHERWISE	CAPITAL OUTLAYS 1500 & 6600 LINES	REFUNDS 99XX LINES
422	except division 94	5300	5350	9700
	94	2700	2750	9700
425		6500	6550	9700
426		6500	6550	9700
427		2300	2350	9700
440		5700	5750	9700
442		5700	5750	9700
444	except TANF & AABD	1700	1750	9700
	TANF & AABD	1900	1950	9700
445		2700	2750	9700
446		5700	5750	9700
448		7800	7850	9700
452		5700	5750	9700
458		7800	7850	9700
466		6200	6250	9700
478	except division 55	1300	1350	9700
	55	1700	1750	9700
482		1300	1350	9700
492	except divisions 35 and 50	7800	7850	9300 for income tax & 9700 for all other
	35 and 50	5700	5750	9700
493		6200	6250	9700
494	except divisions 60, 80 and 81	4200	4250	9700
	80 and 81	4500	4550	9700
	60	4800	4850	9700
497		1700	1750	9700
503		2700	2750	9700
506		2700	2750	9700
507*		7800	7850	9700
509		7800	7850	
510		7800	7850	9700

GAAP ACCOUNTING CODE ASSIGNMENTS				
AGENCY NUMBER	DIVISION NUMBER WHERE APPLICABLE	GAAP CODE UNLESS SPECIFIED OTHERWISE	CAPITAL OUTLAYS 1500 & 6600 LINES	REFUNDS 99XX LINES
511	82		1350	
	43, 62, 97, 98		1750	
	06,41,71	2700	2750	
	08, 12, 16, 20, 28, 36, 44, 61, 64, 69, 76, 84	3700	3750	
	22	5300	5350	
	66,93		6250	
	25, 26, 27		6550	
	95		6850	
	55	7200	7250	
	35		7550	
	01, 05, 92	7800	7850	
517		7800	7850	9700
520		6200	6250	9700
524		5700	5750	9700
525		5300	5350	9700
526		1700	1750	9700
527		1300	1350	9700
528		7800	7850	9700
529		2700	2750	9700
532	except division 70	5300	5350	9700
	70	5700	5750	9700
537		1700	1750	9700
542		5700	5750	9700
546		6200	6250	9700
548		3300	3350	9700
553		7800	7850	9700
554		2700	2750	9700
555		7800	7850	9700
557*		4200	4250	9700
558		1700	1750	9700
560		2700	2750	9700
562		7800	7850	9700
563		5700	5750	9700
564		7800	7850	9700
565		7800	7850	9700
567		5700	5750	9700
569		6200	6250	9700

GAAP ACCOUNTING CODE ASSIGNMENTS				
AGENCY NUMBER	DIVISION NUMBER WHERE APPLICABLE	GAAP CODE UNLESS SPECIFIED OTHERWISE	CAPITAL OUTLAYS 1500 & 6600 LINES	REFUNDS 99XX LINES
571		2700	2750	9700
574		2700	2750	9700
578		6500	6550	9700
579		5700	5750	9700
580		7800	7850	9700
583		7800	7850	9700
585		2700	2750	9700
586		3300	3350	9700
587		7800	7850	9700
588	except divisions 5 and 15	5300	5350	9700
	5 and 15	6200	6250	9700
589		7800	7850	9700
590		7800	7850	9700
591		6200	6250	9700
592		6200	6250	9700
593		3300	3350	9700
594		3300	3350	9700
598		2700	2750	9700
601		3700	3750	9700
608		3700	3750	9700
612		3700	3750	9700
616		3700	3750	9700
620		3700	3750	9700
628		3700	3750	9700
636		3700	3750	9700
644		3700	3750	9700
664		3700	3750	9700
676		3700	3750	9700
684		3700	3750	9700
691		3700	3750	9700
692		3700	3750	9700
693		3700	3750	9700
695		3700	3750	9700

*Debt service (8XXX) GAAP accounting codes are used for bond principal and interest retirement.

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INTRODUCTION

The State Comptroller Act ([15 ILCS 405/7](#)) requires that the Comptroller "...develop and prescribe for the use of all State agencies a uniform accounting system, applying the encumbrance method of accounting..." "State Agencies" means all departments, officers, authorities, public corporations and quasi-public corporations, commissions, boards, institutions, State colleges and universities, and all other public agencies created by the State, other than units of local government and school districts. The accounting system shall accurately reflect the receiving, expending, or contracting for the receipt or expenditure of money or other assets on behalf of the State and all amounts which may be paid into or out of the State Treasury or held or paid out by the State Treasurer.

The encumbrance method of accounting is a budgetary tool that focuses on prospective expenditures. The Comptroller, by giving accounting recognition to the prospective expenditures of State agencies, enables them to reserve a portion of their expenditure authority. The Comptroller maintains and reports each agency-initiated reservation of expenditure authority as an "obligation." The term "obligation" as used in this section is synonymous with the term "encumbrance." Each obligation remains in effect as a reservation of agency expenditure authority until action is taken by the originating agency to liquidate, reduce or cancel the obligation.

[74 Ill. Adm. Code 245](#) requires State agencies, to use, implement and comply with the accounting principles and procedures promulgated by the Comptroller, whenever reporting or accounting for any transaction involving public funds.

This section of the SAMS Manual provides an overview of the obligations accounting system cycle, discusses the controls it provides, describes general obligation and contract filing rules, defines the agency input requirements, illustrates the reports the system provides for agency use, and provides procedures for communicating discrepancies.

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STATUTORY REFERENCE

Statutory Provisions

Excerpts of statutory provisions relevant to the Obligations process are provided in this procedure. The statutory references provided in this procedure are intended to highlight key statutory requirements. The references provided in this procedure are not intended to be a complete, exhaustive list of all relevant statutory provisions.

Every effort has been made to ensure that the citations and references provided in this section are accurate and current as of the effective date of the procedure.

The following statutory excerpts relate to the obligation process and are provided for reference purposes.

Encumbrance Accounting

Section 7 of the State Comptroller Act, (15 ILCS 405/7) provides in pertinent part:

"In accordance with generally accepted accounting principles applicable to government the Comptroller shall develop and prescribe for the use of all State agencies a uniform accounting system, applying the encumbrance method of accounting and so designed as to insure compliance with all legal and constitutional requirements including those respecting the receipt and expenditure of and the accountability for public funds....

...The Comptroller shall keep accounts with respect to each State agency which shall accurately reflect the receiving, expending or contracting for the receipt or expenditure of money or other assets on behalf of the State and shall keep accounts of all amounts which may be paid into or out of the State treasury or held or paid out by the State Treasurer..."

Prescribing Forms of Documents

Section 14 of the State Comptroller Act, (15 ILCS 405/14) provides in pertinent part:

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"The Comptroller may prescribe and require State agencies to use forms for all documents required by law in the performance of his duties or which he may reasonably require therefor."

Property Rental

Section 9 of the State Finance Act (30 ILCS 105/9) provides in pertinent part:

“No disbursements from appropriations shall be made for rental or purchase of office or other space, buildings or land, except in pursuance of a written lease or purchase contract entered into by the proper State authority and the owner or authorized agent of the property. Such lease shall not exceed 5 years unless a greater term is authorized by law, but such lease may contain a renewal clause subject to acceptance by the State after that date or an option to purchase. Such purchase contract may provide for the title to the property to transfer immediately to the State or a trustee or nominee for the benefit of the State and for the consideration to be paid in installments to be made at stated intervals during a certain term not to exceed 30 years from the date of the contract and may provide for the payment of interest on the unpaid balance at a rate that does not exceed a rate determined by adding 3 percentage points to the annual yield on United States Treasury obligations of comparable maturity as most recently published in the Wall Street Journal at the time such contract is signed. Such lease or purchase contract shall be and shall recite that it is subject to termination and cancellation in any year for which the General Assembly fails to make an appropriation to pay the rent or purchase installments payable under the terms of such lease or purchase contract. Additionally such purchase contract shall specify that title to the office and storage space, buildings, land and other facilities being acquired under such a contract shall revert to the Seller in the event of the failure of the General Assembly to appropriate suitable funds. This limitation does not apply to leases for office or other space, buildings, or land, where such leases or purchase contracts contain a provision limiting the liability for the payment of the rental or installments thereunder solely to funds received from the Federal Government. A copy of each such lease or purchase contract shall be filed in the office of the Secretary of State within 15 days after execution.”

Section 3.1 of the Public Offices Prohibited Activities Act (50 ILCS 105/3.1):

“Before any contract relating to the ownership or use of real property is entered into by and between the State or any local governmental unit or any agency of either the identity of every

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owner and beneficiary having any interest, real or personal, in such property, and every member, shareholder, limited partner, or general partner entitled to receive more than 7-1/2% of the total distributable income of any limited liability company, corporation, or limited partnership having any interest, real or personal, in such property must be disclosed. The disclosure shall be in writing and shall be subscribed by a member, owner, authorized trustee, corporate official, general partner, or managing agent, or his or her authorized attorney, under oath. However, if the interest, stock, or shares in a limited liability company, corporation, or general partnership is publicly traded and there is no readily known individual having greater than a 7-1/2% interest, then a statement to that effect, subscribed to under oath by a member, officer of the corporation, general partner, or managing agent, or his or her authorized attorney, shall fulfill the disclosure statement requirement of this Section. As a condition of contracts entered into on or after the effective date of this amendatory Act of 1995, the beneficiaries of a lease shall furnish the trustee of a trust subject to disclosure under this Section with a binding non-revocable letter of direction authorizing the trustee to provide the State with an up-to-date disclosure whenever requested by the State. The letter of direction shall be binding on beneficiaries' heirs, successors, and assigns during the term of the contract. This Section shall be liberally construed to accomplish the purpose of requiring the identification of the actual parties benefiting from any transaction with a governmental unit or agency involving the procurement of the ownership or use of real property thereby. For any entity that is wholly or partially owned by another entity, the names of the owners of the wholly or partially owning entity shall be disclosed under this Section, as well as the names of the owners of the wholly or partially owned entity.” (Source: P.A. 91-361, eff. 7-29-99.)

Contracting in Excess of Appropriation Prohibited

Section 30 of the State Finance Act (30 ILCS 105/30):

"No officer, institution, department, board or commission shall contract any indebtedness on behalf of the State, nor assume to bind the State in an amount in excess of the money appropriated, unless expressly authorized by law."

Legal Fees in Suits Against State Employees

Section 2 of the State Indemnification Act, (5 ILCS 350/2) provides in pertinent part:

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"... In the event that the defendant in the proceeding is an elected State official, including members of the General Assembly, the elected State official may retain his or her attorney, provided that said attorney shall be reasonably acceptable to the Attorney General. In such case the State shall pay the elected State official's court costs, litigation expenses, and attorney's fees, to the extent approved by the Attorney General as reasonable, as they are incurred..."

Advance Payments for Goods and Services

Section 9.05 of the State Finance Act (30 ILCS 105/9.05) provides as follows:

"In the event that a voucher is submitted for advance payment of goods or services, the certification prescribed by Section 9.04 shall be made. In addition, the voucher shall state on its face that the goods or services are being procured pursuant to a formal, written contract the terms of which require advance payment. If it is not possible to execute a written contract, the voucher shall so state. The voucher shall also state that the contract requires the goods or services to be delivered or received prior to the expiration of the lapse period of the fiscal year to which the expenditures are charged, provided however, that such a statement shall not be required on vouchers submitted for periodical subscriptions or organizational memberships."

Educational Loans

Section 3 of the Educational Loan Default Act, (5 ILCS 385/3) provides as follows:

"No State agency shall contract with an individual for goods or services if that individual is in default, as defined in Section 2 of this Act, on an educational loan. Any contract used by any State agency shall include a statement certifying that the individual is not in default on an educational loan as provided in this Section."

Interference with Public Contracting (Bid Rigging/Bid Rotating)

Section 33E-11 of the Criminal Code of 2012 (720 ILCS 5/33E-11) provides as follows:

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"(a) Every bid submitted to and public contract executed pursuant to such bid by the State or a unit of local government shall contain a certification by the prime contractor that the prime contractor is not barred from contracting with any unit of State or local government as a result of a violation of either Section 33E-3 or 33E-4 of this Article. The State and units of local government shall provide the appropriate forms for such certification. (b) A contractor who makes a false statement, material to the certification, commits a Class 3 felony."

Drug Free Workplace

Section 4 of the Drug Free Workplace Act, (30 ILCS 580/4) provides as follows:

"Requirement for individuals. The State shall not enter into a contract for more than \$5,000 or make a grant of more than \$5,000 with any individual unless the contract or grant includes a certification by the individual that the individual will not engage in the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance in the performance of the contract."

The Architectural, Engineering, and Land Surveying Qualifications Based Selection Act

Section 60 of the Architectural, Engineering, and Land Surveying Qualifications Based Selection Act, Certificate of Compliance provides as follows (30 ILCS 535/60):

"Each contract for architectural, engineering, and land surveying services by a State agency shall contain a certificate signed by a representative of the State agency and the firm that the provisions of this Act were complied with."

Steel Products Procurement Act

Section 4 of the Steel Products Procurement Act (30 ILCS, 565/4) provides as follows:

"Each contract for the construction, reconstruction, alteration, repair, improvement or maintenance of public works made by a public agency shall contain a provision that steel products used or supplied in the performance of that contract or any subcontract thereto shall be manufactured or produced in the United States."

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The provisions of this Section shall not apply:

- (1) Where the contract involves an expenditure of less than \$500.
- (2) Where the executive head of the public agency certifies in writing that (a) the specified products are not manufactured or produced in the United States in sufficient quantities to meet the agency's requirements or cannot be manufactured or produced in the United States within the necessary time in sufficient quantities to meet the agency's requirements, or (b) obtaining the specified products, manufactured or produced in the United States would increase the cost of the contract by more than 10%.
- (3) When its application is not in the public interest.”

International Anti-Boycott Certification Act:

Section 5 of the International Anti-Boycott Certification Act (30 ILCS 582/5) provides as follows:

“State contracts. Every contract entered into by the State of Illinois for the manufacture, furnishing, or purchasing of supplies, material, or equipment or for the furnishing of work, labor, or services, in an amount exceeding the threshold for small purchases according to the purchasing laws of this State or \$10,000, whichever is less, shall contain certification, as a material condition of the contract, by which the contractor agrees that neither the contractor nor any substantially-owned affiliated company is participating or shall participate in an international boycott in violation of the provisions of the U.S. Export Administration Act of 1979 or the regulations of the U.S. Department of Commerce promulgated under that Act.”

Requirement for three signatures for contracts of \$250,000 or more (30 ILCS 105/9.02)

- “(a) (1) Any new contract or contract renewal in the amount of \$250,000 or more in a fiscal year, or any order against a master contract in the amount of \$250,000 or more in a fiscal year, or any contract amendment or change to an existing contract that increases the value of the contract to or by \$250,000 or more in a fiscal year, shall be signed or approved in writing by

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the chief executive officer of the agency or his or her designee, and shall also be signed or approved in writing by the agency's chief legal counsel or his or her designee and chief fiscal officer or his or her designee. If the agency does not have a chief legal counsel or a chief fiscal officer, the chief executive officer of the agency shall designate in writing a senior executive as the individual responsible for signature or approval.

- (2) No document identified in paragraph (1) may be filed with the Comptroller, nor may any authorization for payment pursuant to such documents be filed with the Comptroller, if the required signatures or approvals are lacking.
- (3) Any person who, with knowledge the signatures or approvals required in paragraph (1) are lacking, either files or directs another to file documents or payment authorizations in violation of paragraph (2) shall be subject to discipline up to and including discharge.
- (4) Procurements shall not be artificially divided so as to avoid the necessity of complying with paragraph (1).
- (5) Each State agency shall develop and implement procedures to ensure the necessary signatures or approvals are obtained. Each State agency may establish, maintain and follow procedures that are more restrictive than those required herein.
- (6) This subsection (a) applies to all State agencies as defined in Section 1-7 of the Illinois State Auditing Act, which includes without limitation the General Assembly and its agencies. For purposes of this subsection (a), in the case of the General Assembly, the "chief executive officer of the agency" means (i) the Senate Operations Commission for Senate general operations as provided in Section 4 of the General Assembly Operations Act, (ii) the Speaker of the House of Representatives for House general operations as provided in Section 5 of the General Assembly Operations Act, (iii) the Speaker of the House for majority leadership staff and operations, (iv) the Minority Leader of the House for minority leadership staff and operations, (v) the President of the Senate for majority leadership staff and operations, (vi) the Minority Leader of the Senate for minority leadership staff and operations, and (vii) the Joint Committee on Legislative Support Services for the legislative support services agencies as provided in the Legislative Commission Reorganization Act of 1984." For purposes of this subsection (a), in the case of agencies, the "chief executive officer of the agency" means the head of the agency.

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Fiscal Year Limitations (30 ILCS 105/25)

- (1) “All appropriations shall be available for expenditure for the fiscal year or for a lesser period if the Act making that appropriation so specifies. A deficiency or emergency appropriation shall be available for expenditure only through June 30 of the year when the Act making that appropriation is enacted unless that Act otherwise provides.
- (2) Outstanding liabilities as of June 30, payable from appropriations which have otherwise expired, may be paid out of the expiring appropriations during the 2-month period ending at the close of business on August 31. Any service involving professional or artistic services or any personal services by an employee whose compensation is subject to income tax withholding must be performed as of June 30 of the fiscal year in order to be considered an “outstanding liability as of June 30” that is thereby eligible for payment out of the expiring appropriation.”

State Prohibition of Goods from Forced Labor Act (30 ILCS 583/10)

“(a) Every contract entered into by any State agency for the procurement of equipment, materials, or supplies, other than procurement related to a public works contract, must specify that no foreign-made equipment, materials, or supplies furnished to the State under the contract may be produced in whole or in part by forced labor, convict labor, or indentured labor under penal sanction. The contractor must agree to comply with this provision of the contract.”

State Prohibition of Goods from Child Labor Act (30 ILCS 584/10)

“(a) Every contract entered into by any State agency for the procurement of equipment, materials, or supplies, other than procurement related to a public works contract, must specify that no foreign-made equipment, materials, or supplies furnished to the State under the contract may be produced in whole or in part by the labor of any child under the age of 12. The contractor must agree to comply with this provision of the contract.”

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Corporate Accountability for Tax Expenditure Act (20 ILCS 715/25)

The Corporate Accountability for Tax Expenditure Act requires all development assistance agreements contain recapture provisions pursuant to Section 25 of the Act.

Applicable only to select grants from the Office of the Treasurer or the Department of Commerce and Economic Opportunity (DCEO), Transportation (IDOT), or Revenue (IDOR).

Prevailing Wage Act

Section 1 of the Prevailing Wage Act (820 ILCS 130/1) provides as follows:

“It is the policy of the State of Illinois that a wage of no less than the general prevailing hourly rate as paid for work of a similar character in the locality in which the work is performed, shall be paid to all laborers, workers and mechanics employed by or on behalf of any and all public bodies engaged in public works.”

Illinois Grant Funds Recovery Act (30 ILCS 705/4(b))

“Grant funds may not be used except pursuant to a written grant agreement, and any disbursement of grant funds without a grant agreement is void. At a minimum, a grant agreement must:

- (1) describe the purpose of the grant and be signed by the grantor agency making the grant and all grantees of the grant;
- (2) specify how payments shall be made, what constitutes permissible expenditure of the grant funds, and the financial controls applicable to the grant, including, for those grants in excess of \$25,000, the filing of quarterly reports describing the progress of the program, project, or use and the expenditure of the grant funds related thereto;
- (3) specify the period of time for which the grant is valid and, subject to the limitation of Section 5, the period of time during which grant funds may be expended by the grantee;
- (4) contain a provision that any grantees receiving grant funds are required to permit the grantor agency, the Auditor General, or the Attorney General to

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- inspect and audit any books, records, or papers related to the program, project, or use for which grant funds were provided;
- (5) contain a provision that all funds remaining at the end of the grant agreement or at the expiration of the period of time grant funds are available for expenditure or obligation by the grantee shall be returned to the State within 45 days; and
 - (6) contain a provision in which the grantee certifies under oath that all information in the grant agreement is true and correct to the best of the grantee's knowledge, information, and belief; that the funds shall be used only for the purposes described in the grant agreement; and that the award of grant funds is conditioned upon such certification."

Illinois Procurement Code (references by citation only):

Emergency Purchases 30 ILCS 500/20-30(a)

Duration of Contracts 30 ILCS 500/20-60(a)

Appropriation Contingency 30 ILCS 500/20-60(b)

Right to Audit Records 30 ILCS 500/20-65

Filing with Comptroller 30 ILCS 500/20-80(b)

Late Filing Affidavit 30 ILCS 500/20-80(c)

Timely Execution of Contracts 30 ILCS 500/20-80(d)

Subcontractors 30 ILCS 500/20-120

State Board of Elections 30 ILCS 500/20-160(b)

Successor Contractor 30 ILCS 500/25-80

Length of Leases 30 ILCS 500/40-25

Environmentally Preferable Procurement 30 ILCS 500/45-26

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.20 11 of 11
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2019
PROCEDURE	STATUTORY REFERENCE	REVISION NUMBER 19-002

Bribery 30 ILCS 500/50-5(a)

Felons 30 ILCS 500/50-10

Prohibited Bidders and Contractors 30 ILCS 500/50-10.5

Debt Delinquency 30 ILCS 500/50-11

Illinois Use Tax 30 ILCS 500/50-12

Environmental Protection Act 30 ILCS 500/50-14

Lead Poisoning Prevention Act 30 ILCS 500/50-14.5

Revolving Door Prohibition 30 ILCS 500/50-30

Financial Disclosure and Potential Conflicts of Interest 30 ILCS 500/50-35

Disclosure of Business in Iran 30 ILCS 500/50-36

| Minority Contractor Opportunity Initiative 15 ILCS 405/23.9

| Public Works Employment Discrimination Act (by citation only) 775 ILCS 10/0.01

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.30 1 of 1
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	OBLIGATION CYCLE	REVISION NUMBER 03-003

OBLIGATION CYCLE

The obligation cycle begins after the initial expenditure authority and budgetary limitations, such as Governor's releases, are recorded in a set of expenditure authority level accounts maintained by the Comptroller for each State agency at the beginning of each fiscal year.

Once this process is completed, the Comptroller accepts and records agency-originated obligation transactions against the various expenditure authority accounts. In addition to recording obligation transactions in the proper expenditure authority accounts, the Comptroller maintains an automated file of obligation data and a file of obligation source documents.

After an agency's obligation transaction passes the manual and programmatic checks at the obligation and the expenditure authority levels, it serves as a reservation of expenditure authority until further agency action is taken to reduce the obligation. An agency can take two types of action to reduce an obligation:

- Submit an invoice-voucher citing an established obligation
- Submit a decrease on a Contract Obligation Document (C-23), citing an established obligation

The Comptroller's obligation requirements, (see 15.10.40), identify the conditions under which a voucher must cite a previously recorded obligation.

Agencies must satisfy the Comptroller's obligation data requirements by submitting a copy of the obligation source document containing the required data elements in the Comptroller's approved format.

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.40 1 of 6
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2019
PROCEDURE	OBLIGATION REQUIREMENTS	REVISION NUMBER 20-001

OBLIGATION REQUIREMENTS

Generally, all contracts, purchase orders, leases, and grant agreements exceeding \$20,000 must be filed with the Comptroller and obligated on SAMS.

CONTRACTS FOR SERVICES

Generally, individual orders for repairs, maintenance or other services that will exceed \$20,000 to any single vendor must be reduced to writing, filed with the Comptroller within thirty days of execution, and individually obligated on SAMS. The \$20,000 is based on the individual order and not on individual payments.

Individual orders not exceeding \$20,000 are not required to be filed or obligated with the Comptroller. Agencies should, however, maintain all encumbrances on prospective expenditures within their internal accounting systems to prevent obligating in excess of their appropriations.

GRANTS

Per the Illinois Procurement Code (30 ILCS 500/1-15.42), a grant is “the furnishing by the State of assistance, whether financial or otherwise, to any person to support a program authorized by law. It does not include an award the primary purpose of which is to procure an end product for the direct benefit or use of the State Agency making the grant, whether in the form of goods, services, or construction. A contract that result from such an award is not a grant and is subject to this Code.”

74 Illinois Administrative Code 900.120 (administrative rules implementing the Prompt Payment Act 30ILCS 540 et seq.) exclude from eligibility from prompt payment interest penalties, awards and grants—including pass-through grants, distributive payments and refunds—as defined here, in Procedure 15. However, the Prompt Payment Act further specifies that “prevention, intervention, or treatment services and supports for youth provided by a vendor by virtue of a contractual agreement” is included in “goods or services furnished to the State” for the purpose of this Act.

PURCHASES OF COMMODITIES AND EQUIPMENT

Individual purchases or Orders for Delivery from the same vendor that exceed \$20,000 must be filed with the Comptroller within thirty days of execution and individually obligated on SAMS.

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.40 2 of 6
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2020
PROCEDURE	OBLIGATION REQUIREMENTS	REVISION NUMBER 20-002

Purchases of commodities and equipment from the same vendor are viewed as a series of isolated transactions and as long as a single purchase or Order for Delivery does not exceed \$20,000, it need not be filed or obligated.

MASTER CONTRACTS

Master contracts negotiated for use by multiple agencies to be used on an as needed basis are to be filed with the Comptroller's Office. The liability of the State with these contracts is contingent upon the agency's use of the service.

An order against a Master Contract and any modifications to the order must include:

- The goods and/or services ordered
- The term of the obligation
- The amount(s) of the obligation
- The Agency Head signature
- The Master Contract number in the description on the Contract Obligations Document (C-23)

The Master Contract field in SAMS must be populated with the master contract number. Master contract information can be accessed on the Comptroller's website, www.illinoiscomptroller.gov/financial-data/state-expenditures/contracts/.

FILE ONLY CONTRACTS

File Only contracts including contracts paid entirely from locally held funds do not require obligation and are not entered into the SAMS system. They must, however, be filed with the Illinois Office of the Comptroller and must meet all IOC documentation and certification requirements.

The Contract Obligation Document (C-23) must cite transaction code 9900 – No obligation activity recorded on SAMS.

Agencies should contact the Contract/Obligations Unit to verify the necessity of obligating contracts.

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.40 3 of 6
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2020
PROCEDURE	OBLIGATION REQUIREMENTS	REVISION NUMBER 21-001

FILING REQUIREMENTS

State Agencies shall file with the Comptroller a copy of a contract, purchase order, grant, lease, cancellation or modification thereto within 30 days of execution. For filing purposes, “execution” occurs when all required elements of an agreement have been written and formally approved (in writing) by all parties as required by law for filing with the Comptroller. For contracts that require three agency signatures per the State Finance Act (30 ILCS 105/9.02), execution will occur when the vendor and all three agency signatures have been affixed.

Where a contract liability or cancellation or modification to any such contract liability has not been filed within 30 days of execution, the Comptroller shall refuse to issue a warrant for payment thereunder until the agency files with the Comptroller the contract, purchase order, grant or lease and an Affidavit (Exhibit 15.10.40-A), signed by the chief executive officer of an agency or his designee, setting forth an explanation of why such contract liability was not filed within 30 days of execution. The affidavit must clearly identify the agency, contract number, vendor and be notarized. Each affidavit must be sequentially numbered for each fiscal year. **The original and one copy of the affidavit must be sent with the contract** to the Office of the Comptroller. The Comptroller will file the copy of the affidavit with the Auditor General.

TIMELY EXECUTION OF CONTRACTS

The Illinois Procurement Code 30 ILCS 500/20-80(d) “Timely execution of contracts” requires all contracts subject to the Illinois Procurement Code solicited after July 1, 2010, be reduced to writing and signed by all necessary parties before services are rendered or goods are received. If any contract for goods or services is executed after the beginning date of the contract, the IOC will reject the contract. This Section shall not apply to emergency purchases if notice of the emergency purchase is filed with the Procurement Policy Board and published in the Bulletin as required by the Code. A copy of the Bulletin must be attached to the contract.

The Chief Procurement Officer (CPO) can request an exception. To request an exception, the CPO must submit a Late Execution Waiver Request form (Exhibit 15.10.40-B). A CPO Signature Authorization Card must be on file.

The Late Execution Waiver Request (Exhibit 15.10.40-B) must be completed as follows:

- contract or obligation number
- contracting agency number and name;
- contact person, phone number and address;

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PROCEDURE	OBLIGATION REQUIREMENTS	REVISION NUMBER 21-001

- vendor name;
- **either** a request for an exception along with a detailed explanation of why the goods were received or the services were commenced before the agreement was executed, **or** a statement that the goods were not received or the services were not performed before the agreement was executed.
- original signature of the CPO or designee as supported by a signature form (SCO-471).

A copy of the contract must be submitted with the Waiver Request. The contract will be date-stamped upon receipt.

The Waiver Request and a copy of the contract must be submitted to:

Illinois Office of the Comptroller
Attn: Obligations
325 West Adams
Springfield, IL 62704-1871

The IOC will coordinate the review process with the Treasurer's Office. If the Waiver Request is approved, a copy of the Waiver Request will be returned to the contact person. If the Waiver Request is not approved, the contact person will be notified.

ADVANCE PAYMENTS

The State Finance Act (30 ILCS 105/9.05) requires that, generally, payment for services rendered on goods delivered cannot be made in advance but only after the goods or services for which payment is being made have been provided unless the terms of the contract require advance payment.

ACCOUNTS REQUIRING OBLIGATIONS

All prospective expenditures exceeding \$20,000 must be recorded in the obligations accounting system.

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.40 5 of 6
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2019
PROCEDURE	OBLIGATION REQUIREMENTS	REVISION NUMBER 20-001

A. Fully Obligated Accounts

Selected expenditure authority accounts require full obligation at the time of establishment. "Full obligation" means that the full amount of the contractual liability for the current fiscal year must be obligated when the obligation is established. These are referred to as "fully obligated" accounts.

Full obligation is required for the operational accounts listed below:

1200	Contractual Service - all detail expenditure accounts, <u>except</u> 1251, 1252, 1253, 1254, 1255 and 1261
1300	Commodities - all detail expenditure accounts
1302	Printing
1500	Equipment - all detail expenditure accounts
1700	Telecommunications - all detail expenditure accounts, except regulated service charges which do not require obligation.
1800	Operation of Automotive Equipment - all detail expenditure accounts

The following expenditure accounts require full obligation, if the prospective expenditure will be charged to a detail expenditure account encompassed within the fully obligated accounts referenced above.

1600	Electronic Data Processing
1900	Lump Sum and other purposes

Detail expenditure accounts 1681, 1683, 1685 and 1687 also require full obligation. No obligation is required for (1) Electronic Data Processing, or (2) Lump Sum and other purposes, if the prospective expenditure will be charged to a detail expenditure authority account not requiring obligation.

B. Partially Obligated Accounts

Prospective expenditures of more than \$20,000 must be recorded in the obligation system for the accounts listed below. However, the full amount need not be obligated at the time of establishment.

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.40 6 of 6
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4400	Awards and Grants - all contractual liabilities (gratuitous payments are exempt from obligation)
4900	Awards and Grants, Lump Sum and other purposes
* 6600	Permanent Improvements - all detail expenditure accounts
6900	Permanent Improvements, Lump Sum and other purposes
7700	Transportation and Related Construction - all detail expenditure accounts
7900	Transportation and Related Construction, Lump Sum and other purposes

*NOTE: Certain appropriation line items, such as most capital appropriations, require prior obligation and expenditure approval by the Governor. Obligations will not be permitted in excess of the amount authorized by the Governor where this provision applies.

The statewide accounting system will check the outstanding obligation file when any expenditure is processed against these accounts to determine if the referenced obligation is recorded, and if the unliquidated obligation balance (obligation amount minus expenditures to date) is sufficient to process the voucher. If no obligation is recorded and the voucher is for more than \$20,000, the expenditure will not be processed until an obligation is recorded. Also, if the unliquidated obligation balance is insufficient, the voucher will not be processed until corrective action has been taken by the agency.

ACCOUNTS NOT REQUIRING OBLIGATION

The following expenditure authority accounts do not require obligation:

1100	Personal Services
1290	Travel
1298	Purchase of Investments
8800	Debt Service
9900	Refunds

LATE FILING AFFIDAVIT

Affidavit Number

Submitting Agency: _____

Division: _____

Address: _____

Vendor: _____

Address: _____

Contract Number: _____

State of Illinois)
 : SS
County of _____)

I, _____, being duly sworn, solemnly swear that: I am
(give official title and office of affiant). The attached contract was not filed within 30 days of execution because:

I am duly authorized to make this affidavit. I know and understand the contents of this affidavit, and all statements herein are true and correct.

Signature of Affiant

Subscribed and sworn before me this ____ day of _____, 20__.

Notary Public

(Seal)

My Commission Expires:

LATE EXECUTION WAIVER REQUEST

IOC Control Number

Obligation Number

Agency # and Name: (_ _) _____

Agency Contact Person: _____ Phone Number: _____

Address: _____

Vendor Name: _____

Mark and complete one of the following:

() I am requesting an exception to the requirements of 30 ILCS 500/20-80(d). The contract could not be reduced to writing and signed by all necessary parties prior to the goods being received or prior to the services being commenced because: _____

(OR)

() The contract was reduced to writing and signed by all necessary parties before the goods were received or services were commenced. The goods were received or services were commenced on the following date: _____

I am the Chief Procurement Officer, or an authorized designee for the Chief Procurement Officer, for the above listed agency and I am duly authorized to make this request. I know and understand the contents of this request, and all statements herein are true and correct.

Chief Procurement Officer Signature

Date

(For Comptroller and Treasurer Use Only)

Comptroller Date

Treasurer Date

Approved

Denied

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.50 1 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2017
PROCEDURE	SYSTEMS CONTROL	REVISION NUMBER 18-001

SYSTEMS CONTROL

The obligation accounting system provides computer reports detailing each agency's obligation transactions. Computer reports provide information necessary for each agency to reconcile their obligation balances with those maintained by the Comptroller.

Monthly Obligation Activity Report (Exhibit 15.30.20-A)

The Comptroller provides a monthly report listing the obligation transactions processed against each agency's accounts. The report is available at www.illinoiscomptroller.gov.

The monthly Obligation Activity Report provides unliquidated obligation balances at two levels:

- At the detail level for each obligation that was "open" during the month
- At a summary level for each expenditure authority account having "open" obligations during the month

Detail obligation activity is in the following order on the report:

- Agency
- Fiscal year
- Appropriation account code
- Obligation number
- Transaction amount
- Individual transactions

The monthly activity includes transactions establishing or amending obligations and vouchers processed reducing previously recorded obligations.

The following information is provided at the detail level for each obligation that was "open" during the month:

- Unliquidated obligation balance at the beginning of the month
- Listing of all monthly activity against the "open" obligation
- Unliquidated obligation balance at the end of the month
- Summarization of all detail activity at the expenditure authority account level

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SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2020
PROCEDURE	SYSTEMS CONTROL	REVISION NUMBER 21-001

Agency Contract Report (Exhibit 15.30.10-A)

Implementing Section 19 of the State Comptroller Act, the Agency Contract Report is available at www.illinoiscomptroller.gov. The report is a listing of all Procurement, Professional or Artistic contracts, Construction, Financial Assistance, other contractual service agreements, leases for real property, and other leases filed by State agencies to satisfy the requirements of Section 7 of the State Comptroller Act, Section 20-80 of the Illinois Procurement Code, and Section 9 of the State Finance Act. The report is arranged in seven sections for each agency and is available for public inspection on the Comptroller's website at www.illinoiscomptroller.gov/agencies/sams/sams-monthly-report/. Each section is arranged by contract or lease number within the agency.

Detail contract information is in the following order on the report:

- Fiscal Year
- Agency Name
- Contract Type
- Contract/Obligation Number
- Class Code
- Taxpayer Identification Number (last 4 digits only)
- Legal Status
- Vendor Name
- Address (city, state, zip code only)
- Contract Description
- Term of Contract
- Current Year Contract
- Maximum Amount
- Annual Amount
- YTD Obligation Amount
- YTD Voucher Amount
- Award Code
- Method of Compensation
- Appropriation Account Code Contract Payable From
- Contract Type Total
- Agency total

For more detailed summary of the report, see section 15.30.10.

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SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2020
PROCEDURE	SYSTEMS CONTROL	REVISION NUMBER 21-001

Reconciliation of the Monthly Obligation Activity Report and Agency Contract Report.

Each agency must verify and reconcile to internal records all monthly transactions processed by the Comptroller. (See 15.30.20.) Errors in processing agency obligation transactions can result in erroneous account balances, and may cause the rejection of subsequent vouchers or obligations. These reconciliations must be completed within 60 days of the month end.

PRE-AUDIT

Obligation documents and any attached contracts or leases will be preaudited to ensure that:

- The Contract Obligation Document (C-23 or COD) contains accurate information in all data fields, as specified in 15.20.10.
- The abstract information is completed on the Contract Obligation Document form.
- All statutory contract filing requirements are met.
- Specified contract content is met.
- Contract signature requirements include:
 - The agency signatory must have a Contract Authorization Signature Form (Form SCO-470) on file with the Comptroller’s Office prior to filing a contract or affidavit.
 - Each designee must have written approval by the agency head in the form of a Contract Signature Authorization Form on file with the Comptroller’s Office prior to executing a contract or affidavit.
 - Every contract signatory must have their name and title typed or printed legibly below their actual signature. If executed by a designee, the name and title of the agency head and designee are required.
 - Every contract signature must be dated.

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PROCEDURE	SYSTEMS CONTROL	REVISION NUMBER 21-001

- When any delegation of authority is revoked, the revocation of authority must be filed with the Comptroller’s Office via a Contract Signature Revocation Form. (See 15.20.96.)

Any obligation document and/or attachment that does not meet all preaudit tests will be returned to the agency for correction and resubmission.

Obligations Delete Report (Exhibit 15.10.50-A)

State agencies will have five business days from the date of initial entry to correct any errors discovered through SAMS electronic edits or manual pre-audit. If the errors are not corrected in a timely manner, the transaction will be deleted from SAMS and the contract will be returned with a Deleted Documents Report (Exhibit 15.10.50-A).

Obligations Error Messages for Online Agencies (Exhibit 15.10.50-B)

For errors detected during the Comptroller’s manual pre-audit, the pre-audited obligation (PO) will be put “on hold” and the error message will be typed in SAMS screen POTX on line 98 and text lines 008-010 (Exhibit 15.10.50-B).

Comptroller's Agency Contacts

The Comptroller periodically provides certain reports and forms to agencies detailing the transactions and account status of the agencies. It is important that the Comptroller's Office have on file accurate information specifying the agency personnel who will receive the forms and reports and will perform necessary reconciliations. Agencies must report in writing to the Comptroller's Obligations Section any changes in office location or agency personnel which affects the distribution of these reports and forms.

Deletion Requests From Agencies

To delete a document in the suspense file (SUSF), the agency must submit the request in writing on the “PO DELETION REQUEST” form (Exhibit 15.10.50-C). This document may be faxed. The form can be found at <http://illinoiscomptroller.gov/agencies/accounting-forms/sco-052-po-deletion-request/>.

REPORT ID: SM01A
DATE RUN : 04/14/08
TIME RUN : 17:50:03

STATE OF ILLINOIS
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PAGE: 2

DELETED DOCUMENTS REPORT BY AGENCY
AS OF 04/14/08

AGENCY: 000 SOME STATE AGENCY TITLE
DOCUMENT TYPE: PO

DOCUMENT ID	LN	ERROR MESSAGE	VENDOR CODE	VENDOR NAME	ACCOUNTING LINE	OBJ ECT	REF PO DOCUMENT	LINE AMOUNT
81234567890	00	SR25E PO/VEN2 NAME DO NOT MATCH	*****6789	DOE JOHN				
81234567890	00	SN50E MISSING BY RATE						
81234567890	00	SN45E UNIT OF TIME MISSING						
81234567890	01		*****6789	DOE JOHN	000100000	00000000	9999	1.00
BATCH NUMBER:		101010	POTX 98-008 - THIS IS THE REASON WHY THE PURCHASE ORDER DOCUMENT WAS DELETED.					
INITIAL DATE:		04/11/08	POTX 98-009 - PLEASE RESUBMIT THE PURCHASE ORDER WITH THE NECESSARY CHANGES.					
DOC ACTION:		E	POTX 98-010 - THIS IS EXAMPLE TEXT ONLY. ACTUAL TEXT WILL BE DIFFERENT.					

- A. This section of the report indicates the obligation number.
- B. This section identifies any system errors generated by SAMS.
- C. This section contains the error messages entered by the IOC on the POTX screen.

ACTION: R SCREEN: POTX 06/26/08 04:53:30 PM

P U R C H A S E O R D E R T E X T

VENDOR= 100031000 TRANSACTION ID= PO 360 800ERRORMSG LINE NUMBER= 98
NAME: GOVERNOR OFFICE OF

TEXT	TEXT
-----	LINE
-----	----
SHOULD BE FIXED PRICE.	008
INCORRECT LEGAL STATUS. BC 6/17/08.	009



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

ILLINOIS OFFICE OF THE COMPTROLLER
325 W. ADAMS STREET
SPRINGFIELD, ILLINOIS 62704-1871
FAX (217) 782-9151

PO DELETION REQUEST

AGENCY NUMBER: _____

OBLIGATION NUMBER (as it appears on SUSF): _____

BATCH NUMBER (if applicable): _____

REASON FOR DELETION: _____

REQUESTER'S NAME: _____

SIGNATURE: _____

REQUESTER'S PHONE NUMBER: _____

DATE OF REQUEST: _____

(COMPTROLLER USE ONLY)

DELETED BY: _____

DATE OF DELETION: _____



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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2019
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 19-002

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 form is also available on the Comptroller's website at <http://illinoiscomptroller.gov/agencies/accounting-forms/>.

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 three-digit 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.

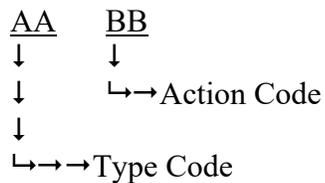
(3) Transaction Code

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.)

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 2 of 13
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2018
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 19-001

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



I. 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

*31 - Leases for Rental of Real Property

*38 - Other Lease/Installment Purchases - External Vendor

*39 - Other Lease/Installment Purchases - State Agency

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B. Purchase Order, Sub-Order, or Printing Order

If the obligation relates to purchase of commodities, equipment, or printing, the first two digits (type code) of the transaction code must be one of the following:

- 11 - Purchase Order
- 12 - Sub-Order
- 13 - Printing Order

C. File Only

99 - Documents that are not required to be obligated

*Form SCO-560 may be required. See SAMS 27.20.60 for form and instructions.

II. Action Code

The second two digits indicate the processing action that will be taken. There are three actions that can be taken, but only one action per Contract Obligation Document (C-23): (1) establish an obligation with a contract; (2) increase an obligation; (3) decrease an obligation.

A. Establishing an Obligation

When establishing an obligation the last two digits of the action code of the transaction code must always be either 10 (open-end) or 13 (fixed amount). Fixed amount (13) should be used for agreements containing a firm total amount or a maximum (not to exceed) or minimum amount.

B. Amending an Obligation

- * 20 - To increase the obligation amount
- 25 - To decrease the obligation amount

All four digits of the transaction code must be completed prior to sending the document to the Comptroller's Office.

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO.
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		January 1, 2019
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER
		19-002

When amending an obligation, the first two digits of the transaction code (type code) must be the same as the type code submitted on the establishment (original obligation).

* Other changes such as a change in the contract term, description, vendor name or address, or method of compensation must be coded as a "20." A contract amendment or modification may require a two-party signed agreement.

Increases and decreases to fixed amount obligations must be accompanied by a two-party signed contract amendment. The COD description must describe the reason for the increase/decrease, and identify the applicable portion of the contract that allows it.

Additional signature approval for an amendment increasing the contract value to or by \$250,000 or more will be required as prescribed within 30 ILCS 105/9.02 (a) (1).

(4) Contract/Obligation Number

Enter the number assigned by your agency, or the Department of Central Management Services, if applicable, of up to 10 alpha-numeric characters which identifies the contract-obligation within the agency. If entering 11 alpha-numeric characters, the first character must be the last digit of the fiscal year. Beginning in FY13 and all future fiscal years, use a unique number for every contract/grant. All contracts/grants must have a unique number and that unique number cannot be used again in subsequent fiscal years. If a contract/obligation number is reused in any future year, it will be rejected by SAMS. However, agencies must use the same number for the entire life of a multiple year contract/grant.

(5) Transaction Date (optional)

Enter the date (month-day-year format) the obligation document is prepared for transmittal, i.e., if the preparation date is July 1, 2001, 07/01/01 is entered.

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(6) Vendor Identification Number

Enter the vendor's nine-digit Federal Taxpayer's Identification Number or Governmental Unit Code (see Section 19).

(7) Legal Status

Enter the Legal Status in the appropriate block. (See Exhibit 15.20.10-F.) Must correspond to status indicated on TIN certification.

(8) Contract Action

Indicate the type of contract action desired: new, to establish a contract for the present fiscal year; change, for any subsequent action to the contract on file (i.e., amend a contract, adding new appropriation account codes, etc.);

(9) Class Code

Enter 2-digit class code. (See Exhibit 15.20.10-G)

(10) Governor's Release Number

Enter the Governor's Release Number, if applicable.

(11) Vendor's Name and Address

Enter the name and address of the vendor to whom payment(s) will be made. The vendor name on the Contract Obligation Document (C-23) should be in the same configuration or format as the vendor name on the invoice-voucher. See SAMS Procedure 19.10.30 for guidelines on the structure of vendor names.

(12) Appropriation Account Code

Enter the 16-digit appropriation account code to which the proposed expenditure is to be charged. If more than one appropriation account code pertains to the same obligation, each appropriation account code must be listed on the form.

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(13) Obligation Amount

Enter the amount of the obligation to be paid from each appropriation account code cited. When establishing an obligation for operational expenditure authority accounts which require full obligation (See Section 11), the total transaction amount must equal the total amount of the contract. For an increase or decrease to an obligation, enter only the amount of the contract amendment.

(14) Multiple Year Contract (if applicable)

Enter the beginning and ending dates of those contracts entered into for more than one fiscal year (month-day-year format). The original dates must remain the same for the duration of the contract unless the following requirements are met:

- If the multi-year dates must be amended, a two-party signed agreement is required.
- If the contract allows for a change in the multi-year dates without amendment, the COD description must describe the reason for the change in the term and identify the applicable portion of the contract that allows for it.
- Maximum Duration: a contract may be entered into for any period of time deemed to be in the best interest of the State but not exceeding 10 years. Illinois Procurement Code, 30 ILCS 500/20-60.
 - Per Illinois Procurement Code 30 ILCS 500/25-45(c), energy conservation program contracts or energy savings contracts and leases may be entered into for a period of time deemed to be in the best interest of the State but not exceeding 15 years inclusive of proposed contract or lease renewals.
 - Per Illinois Procurement Code 30 ILCS 500/20-60(d), the Department of Innovation and Technology may enter into leases for dark fiber networks for any period of time deemed to be in the best interests of the State but not exceeding 20 years inclusive.
 - Per Illinois Procurement Code 30 ILCS 500/40-25(a-5), a lease for real property owned by the University of Illinois with University of Illinois at Chicago to be used as an ambulatory surgical center may exceed 10 years in length when established criteria are met but may not exceed 30 years in length.
 - Per Illinois Procurement Code 30 ILCS 500/25-47, renewable energy contracts and leases may be entered into for a period of time deemed to be in

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the best interest of the State, but not exceeding 25 years inclusive of proposed contract or lease renewals.

NOTE: Whenever a multi-year contract for equipment (where title may pass to the lessee) is filed with the Comptroller's Office, an Accounting for Leases-Lessee form (SCO-560) must be mailed to the Financial Reporting section at the IOC, provided the fair market value of the asset being leased is greater than \$5,000. This applies to all contracts with a type code of 38 or 39 and some contracts with a type code of 31. For further information see SAMS Procedure 27.20.60.

NOTE: Leases of Real Property and Capital Improvement leases: Leases shall be for a term not to exceed 10 years and shall include a termination option in the favor of the State after 5 years. Illinois Procurement Code, 30 ILCS 500/40-25. Leases between the University of Illinois and the University of Illinois at Chicago for real property to be used as an ambulatory surgical center in accordance with 30 ILCS 500/40-25(a-5) shall not exceed 30 years.

(15) Maximum Contract Amount

Enter the total of current and future year amounts reported in SAMS for the obligation.

(16) Current Fiscal Year of Contract

Enter the beginning and ending dates of the contracts pertaining to the current fiscal year.

(17) Annual Contract Amount

Enter the total amount payable under this contract for the current fiscal year, including reimbursement expenses, if applicable. Obligated amounts for estimated contracts should reflect the total estimated amount for the current fiscal period.

(18) Multiple Year Contract Amounts

Enter the dollar amount payable for each subsequent year 2 through 7. In the event the contract extends beyond 7 years the cumulative dollar amount for years 7 and over should be entered in year 7. After the first year of a multiple year contract, all

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subsequent fiscal years are moved forward one block, i.e., the amount to be paid for the second year is entered in the annual contract amount block, the amount to be paid for the third fiscal year is entered in the second year's block, etc. Again, these data fields must reflect the current and future fiscal years' liabilities of the contracts.

(19) Description

Enter a reasonably detailed description of the contract or lease which must include items such as:

- “Not to Exceed” maximum amount, if applicable
- type of service to be rendered
- items being leased, etc.
- where service is received
- real property shall include location of property (square footage, address and county)
- master contract reference number, if applicable
- for award code M, an explanation of other method of source selection
- for award codes N-Z, a brief description for the exemption citing the applicable statutory reference

NOTE: Subsequent fiscal year filings of multiple year contracts must contain a complete description as originally filed to include the prior year's obligation/contract number. DO NOT use just "Reference back to Contract" as a description.

(20) Method of Compensation

Enter the rate and unit of measurement upon which payments will be based, e.g., \$35.00 per HR (hour). If multiple rates apply, enter "00" in rate field and MR in "time" field and attach a rate sheet. DO NOT merely reference a rate sheet as a method of compensation. The rate sheet must be attached.

Use the following abbreviations to describe the unit of measurement.

AC	Acre	AN	Annual
BM	Bi-monthly	BW	Bi-weekly
CF	Cubic Foot	CS	Case
CY	Cubic Yard	DY	Day

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EA	Each	FR	Flat Rate
GA	Gallon	HR	Hour
KG	Kilogram	LB	Pound
MI	Mile	MO	Month
MR	Multiple Rate	OT	Other
OZ	Ounce	PC	Percentage
PR	Person	QT	Quarter
SA	Semi-annual	SF	Square Foot
SY	Square Yard	TN	Ton
WK	Week		

(21) Procurement Information

Enter the applicable award code and related procurement information.

Award Code

Award Code identifies the method used to select the vendor associated with the contract/grant. Agencies under the jurisdiction of the Illinois Procurement Code (30 ILCS 500) that have **new** contracts/grants with beginning dates after June 30, 2007 must enter one of the following award codes:

Award Code Field	
Code	Description
A	Competitive Sealed Bidding (30 ILCS 500/20-10)
B	Competitive Sealed Proposal (30 ILCS 500/20-15)
C	Small Purchases (30 ILCS 500/20-20)
D	Sole Source Procurements (30 ILCS 500/20-25)
E	Emergency Purchases (30 ILCS 500/20-30)
F	Construction-related Professional Services (30 ILCS 500/30-15)
G	Request for Information (30 ILCS 500/40-20)
H	State Use/Facilities for Persons with Severe Disabilities (30 ILCS 500/45-35)
I - K	Method of Source Selection – Reserved For Future Use
L	Lease Holdovers (30 ILCS 500/40-25(d))
M	Method of Source Selection – other (specify method on COD)

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Award Code Field	
Code	Description
N	Exempt - other governments (30 ILCS 500/1-10(b)(1))
O	Exempt - grants (30 ILCS 500/1-10(b)(2))
P	Exempt - purchase of care (30 ILCS 500/1-10(b)(3))
Q	Exempt - hiring employees (30 ILCS 500/1-10(b)(4))
R	Exempt - collective bargaining contracts (30 ILCS 500/1-10(b)(5))
S	Exempt - purchase of real estate (30 ILCS 500/1-10(b)(6))
T	Exempt - legal services (30 ILCS 500/1-10(b)(7))
U - Y	Exempt – Reserved For Future Use
Z	Exempt – other (specify exemption on COD)

NOTE: Award codes A – L (except C – Small Purchases, H – State Use and L – Lease Holdovers) must also contain a reference number and publication date. Award code M must specify method of source selection on COD. Award codes N – Z must cite the applicable statutory reference that allows the exemption with a brief explanation in the description area of the COD.

Agencies outside the jurisdiction of the Illinois Procurement Code, regardless of the beginning dates of the contracts/grants, have the option to use the award codes from the table above (A – Z) or the table below (1 – 4).

Agencies under the jurisdiction of the Illinois Procurement Code with **existing** contracts/grants, including multiple year contracts/grants, with beginning dates prior to June 30, 2007, have the option to use the award codes from the table above (A – Z) or the table below (1 – 4).

Award Code Field	
Code	Description
1	Bids required
2	Exempt from bid
3	Exempt/bids obtained
4	Emergency Purchases

NOTE: If award codes 1 – 4 are used, the other procurement information fields on the COD are not required.

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Publication Date

Enter the “published” date of the solicitation from the Department of Central Management Services (CMS) Procurement System. For contracts/grants not awarded through CMS, enter the published date of solicitation from the appropriate Procurement System.

Reference Number

Enter the reference number of the solicitation from the CMS Procurement System. For contracts/grants not awarded through CMS, enter the reference number from the appropriate Procurement System.

Subcontractor Utilization (Y/N)

Indicate whether or not subcontractors may be utilized under the contract, pursuant to the Illinois Procurement Code (30 ILCS 500/20-120).

Subcontractor Disclosure (Y/N)

Indicate whether or not subcontractor information has been disclosed in the contract, pursuant to the Illinois Procurement Code (30 ILCS 500/20-120).

(22) Travel Expenses

Indicate whether or not the contract includes travel expenses. Enter the amount if travel expenses are included.

(23) Advance Payment

Indicate whether the contract allows for advance pay.

(24) Document Preparation

Enter the name of the individual who prepared the Contract Obligation Document (C-23) and the contracting agency and division

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(25) Document Authorization

Enter the name of the individual who authorized the obligation and the filing agency and division.

CONTRACT TRANSPARENCY DOCUMENT C-24 (CTD)

PURPOSE

The Contract Transparency Document C-24, also known the CTD, was developed in a continued effort by the Office of the Comptroller to provide transparency to the public.

TIMING REQUIREMENT

A CTD is required to be filed when contracts are established or amendments are filed that meet the established criteria. After approval, CTDs are posted to the Comptroller's website.

CRITERIA

A CTD is required for:

- Establishments of Professional & Artistic (P&A) contracts exceeding \$250,000 in a fiscal year.
- Modifications to P&A contracts that cause the fiscal year amount to exceed the \$250,000 threshold.

FILING REQUIREMENTS

The CTD is placed behind the Contract Obligation Document C-23 (COD) in the contract packet.

CONTENT

The CTD (Exhibit 15.20.10-H) provides a precise overview of each P&A contract. Confidential and/or proprietary information is excluded from CTDs as they are posted to the Comptroller's website.

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Fields must be populated on the CTD as follows:

- Contract Number Ten alphanumeric characters under which the contract is obligated. Do not include the fiscal year indicator.
- Agency Number Three numeric characters.
- Agency Name The full name of the agency (no abbreviations).
- Vendor Name Name of the vendor under which the contract is obligated.
- Scope of Contract Defines the product or service provided by the vendor. The scope may include the following:
 - o Justification: A brief statement describing the business need and a summary of the project.
 - o Objectives/Deliverables: A description of products, services and results that will be produced.
 - o Acceptance Criteria: The conditions that must be met for the deliverable to be considered acceptable.
- Agreement Executed by Name and title of vendor representative who executed the contract.
- Subcontractors If applicable, list subcontractors disclosed in the contract or indicate that they are “to be determined.” If subcontractors are not used, enter “Not Applicable”.
- Rate of Pay Do not use abbreviations.
 - o When the rate of pay is coded as “MR”, include the rate detail.
 - o Contracts where the rate of pay is coded “OT,” explain how the amount of the contract was determined.
- Renewal Option “Yes” or “No”. If “Yes”, include the renewal option information (i.e., one two-year renewal period or two one-year renewal periods).

The CTD form is available in the Accounting Forms section of the Agencies tab on the Comptroller’s website: <http://illinoiscomptroller.gov/agencies/accounting-forms/>.

State of Illinois Contract - Obligation Document

Exhibit 15.20.10-A
(11-001)

Agency No. (1)

-Please Type-

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
(2)	(3)	(4)	(5)	(6)	(7)
Contract Action		Class Code	Governor's Release No.		Vendor's Name and Address
1. <input type="checkbox"/> New 2. <input type="checkbox"/> Change (8)		(9)	(10)		(11)
Appropriation Account Code			Obligation Amount		
(12)			(13)		
			Multiple Year Contract		Maximum Contract Amount
			From <u> (14) </u> To <u> </u> <small>Month/Day/Year Month/Day/Year</small>		(15)
			Current Fiscal Year of Contract		Annual Contract Amount
			From <u> (16) </u> To <u> </u> <small>Month/Day/Year Month/Day/Year</small>		(17)
			Multiple Year Contract Amounts		Reimbursement Expenses Included Year 2 - 7 (and over)
			2	(18)	3
			5		6
			7		7

Description

(19)

Method of Compensation <small>(If Multiple Rates, Specify)</small>	Procurement Information	Travel Expenses
(20) Per _____ <small>(Rate) (Unit)</small>	Award Code _____ Publication Date <u> (21) </u> Reference # _____ Subcontractor Utilization (Y/N) _____ Subcontractor Disclosure (Y/N) _____	Yes <u> (22) </u> No _____ (23) Amount _____ Advance Payment: Yes _____ No _____

(24) Prepared By _____	Date _____	Contracting Agency/Division _____
(25) Authorized By _____	Date _____	Filing Agency/Division _____

State of Illinois Contract - Obligation Document

(1)

Agency No. 3 6 0

-Please Type-

Fiscal Year (2) 0 8	Transaction Code (3) 2 1 1 0	Contract/Obligation No. (4) 0 0 0 0 A B 1 2 7	Transaction Date (5) 7-1-07	Nine Digit Taxpayer Identification Number (6) 335 35 4966	Legal Status (7) 02
Contract Action 1. <input checked="" type="checkbox"/> New 2. <input type="checkbox"/> Change (8)		Class Code (9)	Governor's Release No. (10)		
Appropriation Account Code		Obligation Amount		Vendor's Name and Address (11) Smith John 141 E Jackson St Chicago IL 60604	
001-36010-1200-0000		10,000.00			
001-36001-1200-0000		75,000.00			
(12)		(13)		Multiple Year Contract	
				Maximum Contract Amount	
				From (14) To (15) <small>Month/Day/Year Month/Day/Year</small>	
				Current Fiscal Year of Contract	
				Annual Contract Amount	
				(16) From 7-1-07 To 6-30-08 <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 (If Multiple Rates, Specify)	Procurement Information	Travel Expenses
(20) 150.00 Per HR <small>(Rate) (Unit)</small>	Award Code (21) A Publication Date 5-22-07 Reference # PA2758 Subcontractor Utilization (Y/N) N Subcontractor Disclosure (Y/N) N	Yes <input checked="" type="checkbox"/> No (22) 8,000.00 <small>Amount</small> (23) Advance Payment: Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

(24) <i>Lucy Jones</i> Prepared By Date	7-1-07 Date	Office of the Comptroller Contracting Agency/Division
(25) <i>Fred Kelley</i> Authorized By Date	7-1-07 Date	Office of the Comptroller Filing Agency/Division

VALID OBLIGATION TRANSACTION CODE COMBINATIONS

TYPE CODE	DESCRIPTION	ESTABLISH OBLIGATION		AMEND (CHANGE)	
		OPEN ENDED	FIXED PRICE	INCREASE	DECREASE
<u>Specific Contracts for Tangible Personal Property</u>					
11	Purchase Order	1110	1113	1120	1125
12	Sub-Order	1210	1213	1220	1225
13	Printing Order-External Vendor	1310	1313	1320	1325
<u>Specific Contracts</u>					
21	Professional & Artistic-External Vendor	2110	2113	2120	2125
22	Professional & Artistic-State Agency	2210	2213	2220	2225
23	Construction Contracts	2310	2313	2320	2325
27	Awards & Grants	2710	2713	2720	2725
28	Other Contracts-External Vendor	2810	2813	2820	2825
29	Other Contracts-State Agency	2910	2913	2920	2925
<u>Leases</u>					
*31	Leases for Rental of Real Property	3110	3113	3120	3125
*38	Other Leases-External Vendor	3810	3813	3820	3825
*39	Other Leases-State Agency	3910	3913	3920	3925

File Only documents that are not required to be obligated must use a "99" type code.

* Form SCO-560 may be required. See SAMS 27.20.60 for form and instructions.

State of Illinois Contract - Obligation Document

Agency No. 3 6 0

-Please Type-

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
0 8	2 1 1 0	C M 1 4	7-1-07	333 33 4444	02
Contract Action		Class Code	Governor's Release No.		
1. <input checked="" type="checkbox"/> New			Vendor's Name and Address Smith Samuel 141 E Jackson Ave Chicago IL 60604		
2. <input type="checkbox"/> Change					
Appropriation Account Code		Obligation Amount			
001-36010-1200-0000		12,500.00			
001-36015-1200-0000		11,000.00			
			Multiple Year Contract		Maximum Contract Amount
			From _____ To _____		
			Current Fiscal Year of Contract		Annual Contract Amount
			From <u>7-1-07</u> To <u>5-30-08</u>		23,500.00
			Multiple Year Contract Amounts		*Year 2 - 7 (and over)
			2	3	4
			5	6	7

Description

Provide legal services on an as-needed basis to 2 of the department's divisions located in Springfield. No advance payment required.

"This contract is not subject to the State Indemnification Act."

Example: Establishment of an obligation for a Professional and Artistic Contract - external vendor (type code of 21). Note this contract/obligation is being paid from 2 different appropriation account codes.

Method of Compensation (If Multiple Rates, Specify)	Procurement Information	Travel Expenses
175.00 Per HR <small>(Rate) (Unit)</small>	Award Code <u>A</u> Publication Date <u>5-22-07</u> Reference # <u>PA2789</u> Subcontractor Utilization (Y/N) <u>N</u> Subcontractor Disclosure (Y/N) <u>N</u>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Amount <u>1,500.00</u> Advance Payment: Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

Prepared By <u>Mary Jones</u>	Date <u>7-1-07</u>	Office of the Comptroller
Authorized By <u>Fred Kelley</u>	Date <u>7-1-07</u>	Office of the Comptroller
		Filing Agency/Division

State of Illinois Contract - Obligation Document

Agency No. 3 6 0

-Please Type-

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
0 8	2 1 2 0	C M 1 4	8-01-07	333 33 4444	02
Contract Action		Class Code	Governor's Release No.		
1. <input type="checkbox"/> New			Vendor's Name and Address Smith Samuel 141 E Jackson Ave Chicago IL 60604		
2. <input checked="" type="checkbox"/> Change					
Appropriation Account Code		Obligation Amount			
001-36010-1200-0000		2,500.00			
			Multiple Year Contract		Maximum Contract Amount
			From _____ To _____		
			Current Fiscal Year of Contract		Annual Contract Amount
			From <u>7-1-07</u> To <u>5-30-08</u>		26,000.00
			Multiple Year Contract Amounts		*Year 2 - 7 (and over)
			2	3	4
			5	6	7

Description

Increase Legal services contract and obligation from \$12,500 to \$15,000 for this account code.

BASED ON THE ORIGINAL ESTABLISHMENT EXAMPLE: This reflects a positive amendment to a previously existing contract and obligation for a Professional and Artistic Contract (type code 21). Note that this does not change the amount obligated from the other account code listed on the original contract/obligation.

NOTE: When amending the actual contract, a copy of any or all contract amendments should be attached to this form.

Method of Compensation (If Multiple Rates, Specify)	Procurement Information	Travel Expenses
Per _____ (Rate) (Unit)	Award Code _____ Publication Date _____ Reference # _____ Subcontractor Utilization (Y/N) _____ Subcontractor Disclosure (Y/N) _____	Yes _____ No _____ Amount _____ Advance Payment: Yes _____ No _____

<i>Mary Jones</i> Prepared By	8-01-07 Date	Office of the Comptroller Contracting Agency/Division
<i>Kelley Bruce</i> Authorized By	8-01-07 Date	Office of the Comptroller Filing Agency/Division

State of Illinois Contract - Obligation Document

Agency No. 3 6 0

-Please Type-

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
0 8	2 1 2 0	C M 1 4	11-22-07	333 33 4444	02
Contract Action		Class Code	Governor's Release No.		
1. <input type="checkbox"/> New 2. <input checked="" type="checkbox"/> Change			Vendor's Name and Address Smith Samuel 141 E Jackson Ave Chicago IL 60604		
Appropriation Account Code		Obligation Amount			
001-36010-1200-0000		.00			
			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 <u>7-1-07</u> To <u>06-30-08</u> <small>Month/Day/Year Month/Day/Year</small>		
			Multiple Year Contract Amounts		*Year 2 - 7 (and over)
			2	3	4
			5	6	7

Description

Extend legal services for one month.

Example: Change in an existing established obligation.

NOTE: When an original contract is amended, a copy of any or all contract amendments shall be attached to this form.

Method of Compensation <small>(If Multiple Rates, Specify)</small>	Procurement Information	Travel Expenses
_____ Per _____ <small>(Rate) (Unit)</small>	Award Code _____ Publication Date _____ Reference # _____ Subcontractor Utilization (Y/N) _____ Subcontractor Disclosure (Y/N) _____	Yes _____ No _____ Amount _____ Advance Payment: Yes _____ No _____

<i>Judy Cross</i> Prepared By	10-1-07 Date	Office of the Comptroller Contracting Agency/Division
<i>Kelly Bruce</i> Authorized By	10-1-07 Date	Office of the Comptroller Filing Agency/Division

State of Illinois Contract - Obligation Document

Agency No. 3 6 0

-Please Type-

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
0 8	2 1 2 5	C M 1 4	01-01-08	333 33 4444	02
Contract Action		Class Code	Governor's Release No.		
1. <input type="checkbox"/> New 2. <input checked="" type="checkbox"/> Change			Vendor's Name and Address Smith Samuel W 141 E Jackson Ave Chicago IL 60604		
Appropriation Account Code		Obligation Amount			
001-36015-1200-0000		1,000.00			
				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 <u>7-1-07</u> To <u>06-30-08</u> <small>Month/Day/Year Month/Day/Year</small>	25,000.00 <small>Reimbursement Expenses Included</small>
				Multiple Year Contract Amounts: Year 2 - 7 (and over)	
		2	3	4	
		5	6	7	

Description

Decrease legal services contract and obligation from \$11,500 to \$10,500 for this account code.

BASED ON THE ORIGINAL ESTABLISHMENT EXAMPLE: This reflects a negative amendment to a previously existing contract and obligation for a Professional and Artistic Contract (type code of 21). NOTE that this does not change the amount obligated from the other account code listed on the establishment, but does alter the contract amount. If any other aspects of the original contact/obligation were changed - such as rate per hour, or contract term - these items too should be attached to this form.

NOTE: When an original contract is amended, a copy of any or all contract amendments should be attached to this form.

Method of Compensation <small>(If Multiple Rates, Specify)</small>	Procurement Information	Travel Expenses
Per _____ <small>(Rate) (Unit)</small>	Award Code _____ Publication Date _____ Reference # _____ Subcontractor Utilization (Y/N) _____ Subcontractor Disclosure (Y/N) _____	Yes _____ No _____ Amount _____ Advance Payment: Yes _____ No _____

<i>Judy Cross</i> Prepared By	1-01-08 Date	Office of the Comptroller Contracting Agency/Division
<i>Kelly Bruce</i> Authorized By	1-01-08 Date	Office of the Comptroller Filing Agency/Division

State of Illinois Contract - Obligation Document

Agency No. 3 6 0

-Please Type-

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
0 8	2 8 1 0	J V 1 0 3	01-01-13	555 55 5555	02
Contract Action		Class Code	Governor's Release No.		Vendor's Name and Address
1. <input checked="" type="checkbox"/> New					Doe Jane A 441 E Washington Sherman IL 60604
2. <input type="checkbox"/> Change					
Appropriation Account Code		Obligation Amount			
001-36010-1200-0000		24,000.00			
			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 <u>01-01-13</u> To <u>06-30-13</u> <small>Month/Day/Year Month/Day/Year</small>		24,000.00
			Multiple Year Contract Amounts		Reimbursement Expenses Included Year 2 - 7 (and over)
			2	3	4
			5	6	7

Description

Clerical duties. Filing, typing and sorting of reports for General office at 325 W. Adams in Springfield, Illinois.

No advance payment.

Method of Compensation	Procurement Information	Travel Expenses
(If Multiple Rates, Specify)	Award Code <u>B</u>	Yes _____ No <u>X</u>
\$4,000 Per MO	Publication Date <u>12-20-12</u>	Amount _____
<small>(Rate) (Unit)</small>	Reference # <u>PA123456</u>	Advance Payment
	Subcontractor Utilization (Y/N) <u>Y</u>	Yes _____ No _____
	Subcontractor Disclosure (Y/N) <u>Y</u>	

<i>Penny David</i>	01-01-13	Office of the Comptroller
Prepared By	Date	Contracting Agency/Division
<i>Kelly Bruce</i>	01-01-13	Office of the Comptroller
Authorized By	Date	Filing Agency/Division

State of Illinois Contract - Obligation Document

Agency No. 3 6 0

-Please Type-

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status			
0 8	3 8 1 3	W R 6 8	7-01-07	333 444 5555	04			
Contract Action		Class Code	Governor's Release No.			Vendor's Name and Address		
1. <input checked="" type="checkbox"/> New			Thompson Copiers Inc. 333 Skylark Ave Chicago IL 60601					
2. <input type="checkbox"/> Change								
Appropriation Account Code		Obligation Amount						
001-36001-1200-0000		17,400.00						
				Multiple Year Contract		Maximum Contract Amount		
				From <u>7-01-07</u> To <u>6-30-10</u>		52,200.00		
				<small>Month/Day/Year Month/Day/Year</small>				
				Current Fiscal Year of Contract		Annual Contract Amount		
				From <u>7-01-07</u> To <u>6-30-08</u>		17,400.00		
				<small>Month/Day/Year Month/Day/Year</small>		<small>Reimbursement Expenses Included</small>		
				Multiple Year Contract Amounts: *Year 2 - 7 (and over)				
		2	17,400.00	3	17,400.00	4		
		5		6		7		

Description

Lease of a high speed copier for 3 years located on 2nd floor at 325 West Adams, Springfield, Illinois. No advance payment required.

Example: Establishment of an obligation for lease other than real property (type code 38). This is a multi-year contract.

Method of Compensation	Procurement Information	Travel Expenses
(If Multiple Rates, Specify)	Award Code <u>A</u>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
	Publication Date <u>06-23-07</u>	Amount: _____
	Reference # <u>T99942</u>	Advance Payment: _____
	Subcontractor Utilization (Y/N) <u>N</u>	Yes <input type="checkbox"/> No <input type="checkbox"/>
	Subcontractor Disclosure (Y/N) <u>N</u>	

<i>Penny David</i>	7-01-07	Office of the Comptroller
Prepared By	Date	Contracting Agency/Division
<i>Kelly Bruce</i>	7-01-07	Office of the Comptroller
Authorized By	Date	Filing Agency/Division

State of Illinois Contract - Obligation Document

Agency No. 3 6 0

-Please Type-

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
0 8	3 1 1 3	C M 1	12-28-11	777 77 7777	04
Contract Action		Class Code	Governor's Release No.		
1. <input checked="" type="checkbox"/> New			Vendor's Name and Address Auto Parks and Garages Inc. PO Box 36710 Chicago, IL 60606		
2. <input type="checkbox"/> Change					
Appropriation Account Code		Obligation Amount			
001-36025-1200-0000		6,000.00			
001-36001-1200-0000		6,000.00			
				Multiple Year Contract	Maximum Contract Amount
				From <u>01-01-12</u> To <u>12-31-12</u>	24,000.00
				<small>Month/Day/Year Month/Day/Year</small>	
				Current Fiscal Year of Contract	Annual Contract Amount
				From <u>01-01-12</u> To <u>6-30-12</u>	12,000.00
				<small>Month/Day/Year Month/Day/Year</small>	<small>Reimbursement Expenses Included</small>
				Multiple Year Contract Amounts <small>*Year 2 - 7 (and over)</small>	
		2	12,000.00	3	4
		5		6	7

Description

Rental of 4 parking spaces at 123 E. Lake Drive, Chicago, Illinois, Cook County, for one year. No advance payment required.

Example: Establishment of an obligation for a lease for the rental of real property (type code of 31). NOTE that 2 account codes are listed because the contract covers rentals from 2 divisions.

Method of Compensation	Procurement Information	Travel Expenses
(If Multiple Rates, Specify)	Award Code <u>A</u>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
2,000.00 Per <u>MO</u>	Publication Date <u>11-30-11</u>	Amount: _____
<small>(Rate) (Unit)</small>	Reference # <u>ABC123</u>	Advance Payment: _____
	Subcontractor Utilization (Y/N) <u>N</u>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
	Subcontractor Disclosure (Y/N) <u>N</u>	

<i>Penny David</i>	12-28-11	Office of the Comptroller
Prepared By	Date	Contracting Agency/Division
<i>Kelly Bruce</i>	12-28-11	Office of the Comptroller
Authorized By	Date	Filing Agency/Division

State of Illinois Contract - Obligation Document

Agency No. 3 6 0

-Please Type-

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
0 8	2 3 1 0	7 5 0 1 7 0 2	07-01-07	333 66 9999	04
Contract Action		Class Code	Governor's Release No.		
1. <input checked="" type="checkbox"/> New			Vendor's Name and Address Land M Construction Company 6600 Sawyer Avenue Cahokia IL 62206		
2. <input type="checkbox"/> Change					
Appropriation Account Code		Obligation Amount			
001-36020-6600-0089		50,506.00			
				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 <u>7-1-07</u> To <u>6-30-08</u> <small>Month/Day/Year Month/Day/Year</small>	50,506.00
				Multiple Year Contract Amounts	*Year 2 - 7 (and over)
				2 | 3 | 4	5 | 6 | 7

Description

General Work: Renovation of 2nd floor, 325 West Adams, Springfield. Service includes removal of three walls, painting and upgrade of electrical wiring. No advance payment required.

Example: Establishment of an obligation for a construction contract (type code of 23).

NOTE: The permanent improvement line (6600) may be partially obligated. (See Procedure 15.10.40, page 2 of 3.)

Method of Compensation <small>(If Multiple Rates, Specify)</small>	Procurement Information	Travel Expenses
00 Per PC <small>(Rate) (Unit)</small>	Award Code <u>A</u> Publication Date <u>6-22-07</u> Reference # <u>PA134567</u> Subcontractor Utilization (Y/N) <u>Y</u> Subcontractor Disclosure (Y/N) <u>Y</u>	Yes _____ No <u>X</u> Amount _____ Advance Payment: Yes _____ No _____

<i>Penny David</i> Prepared By	07-03-07 Date	Office of the Comptroller Contracting Agency/Division
<i>Kelly Bruce</i> Authorized By	07-03-07 Date	Office of the Comptroller Filing Agency/Division

PURCHASE ORDER TYPE (XPOT) TABLE

SAMS PO TYPE	CUSAS PO TYPE	DESCRIPTION
A	11	Purchase Order
B	12	Sub-Order
C	13	Printing Order-External Vendor
G	21	Professional & Artistic-External Vendor
H	22	Professional & Artistic-State Agency
I	23	Construction Contracts
J	27	Awards & Grants
K	28	Other Contracts-External Vendor
L	29	Other Contracts-State Agency
O	31	Leases for Rental of Real Property
P	38	Other Leases-External Vendors
Q	39	Other Leases-State Agency
W	99	File Only

LEGAL STATUS

SAMS	SAMS DESCRIPTION
01	Individual
02	Sole Proprietor/Sole Member LLC
03	Partnership/Legal Corporation
04	Corporation
06	Medical Corporation
08	Governmental
10	Estate or Trust
11	Pharmacy-Noncorporate
15	Pharmacy/Funeral Home/Cemetery Corporation
16	Tax Exempt
42	Petty Cash Custodian

PURCHASE- ORDER-TYPE	DESCRIPTION	CLASS-CODE
A	PURCHASE	11
A	VENDOR CORRECTION/CHANGE	99
B	SUB-ORDER	12
B	VENDOR CORRECTION/CHANGE	99
C	PRINTING ORDER	13
C	VENDOR CORRECTION/CHANGE	99
G	LEGAL COURT REPRESENTATION	01
G	LEGAL CONSULTING/GEN COUNSEL	02
G	LEGAL LAND ACQUISITION	03
G	LEGAL COURT ORDERED	04
G	MEDICAL PRACTITIONERS	10
G	LIFE & NATURAL SCIENCES	20
G	PROFESS MANAGEMENT	30
G	PROFESS ARCHITECTS/ENGINEERS	34
G	PROFESS EDUCATORS	39
G	PROFESS LAND VALUATION/SURVYRS	42
G	PROFESS IT CNSLT DEVL P ANLYST	45
G	PROFESS TRANSPORTATION PLANNER	46
G	SCIENCE, ART, COMMUNICATION	48
G	PROFESS OTHER	49
G	PROFESS PR	50
G	PROFESS COLLECTIONS	51
G	PROFESS EVALUATION/ACCREDITATN	52
G	PROFESS OTHER CONSULTANTS	53
G	MEDICAL CONSULTANTS	60
G	MEDICAL CENTERS	70
G	VENDOR CORRECTION/CHANGE	99
H	LEGAL COURT REPRESENTATION	01
H	LEGAL CONSULTING/GEN COUNSEL	02
H	LEGAL LAND ACQUISITION	03
H	LEGAL COURT ORDERED	04
H	MEDICAL PRACTITIONERS	10
H	LIFE & NATURAL SCIENCES	20
H	PROFESS MANAGEMENT	30
H	PROFESS ARCHITECTS/ENGINEERS	34
H	PROFESS EDUCATORS	39
H	PROFESS LAND VALUATION/SURVYRS	42
H	PROFESS IT CNSLT DEVL P ANLYST	45
H	PROFESS TRANSPORTATION PLANNER	46
H	SCIENCE, ART, COMMUNICATION	48
H	PROFESS OTHER	49
H	PROFESS PR	50

PURCHASE- ORDER-TYPE	DESCRIPTION	CLASS-CODE
H	PROFESS COLLECTIONS	51
H	PROFESS EVALUATION/ACCREDITATN	52
H	PROFESS OTHER CONSULTANTS	53
H	MEDICAL CONSULTANTS	60
H	MEDICAL CENTERS	70
H	VENDOR CORRECTION/CHANGE	99
I	CONSTRUCT OTHER	05
I	CONSTRUCT HIGHWAY	06
I	CONSTRUCT TITLE SECURITY	18
I	CONSTRUCT NON-GENERAL	19
I	VENDOR CORRECTION/CHANGE	99
J	REHABILITATION/COUNSELING	02
J	FOSTER/DAY CARE	05
J	NUTRITIONAL PROGRAMS	06
J	HOMEMAKER SERVICES	08
J	MED PRACT NON-STATE EMP	10
J	SOCIAL SERVICES OTHER	19
J	COMM PROGRAM DISABLED	20
J	OCCUPATION AND CAREER SKILLS	30
J	FINANCIAL ASSIST-REHAB EMPLOYEE	35
J	PROMOTION OF FINE ARTS	40
J	PROMOTION OF TOURISM	41
J	ALL LEARNING OPP IN EDUCATION	50
J	RESEARCH PROJECTS	51
J	LIBRARY SERVICES	57
J	MED CONSLT NON-STATE EMP	60
J	IMPROVE NATURAL RESOURCES	61
J	FINANCIAL ASSIST ENRGY CONVERV	62
J	MEDICAL CARE CENTERS	70
J	CONST & IMPROVE LAND/BLDGS/ROADS	71
J	EMERGENCY DISASTER RELIEF	76
J	PROG TO BENEFIT PUBLIC	80
J	VENDOR CORRECTION/CHANGE	99
K	TRAVEL NON-STATE EMP	08
K	RELOCATION SERVICES	09
K	TRANSPORT-AIR/LAND/RAIL	10
K	CONSUMER SERV OTHER	12
K	OPER/MAINT STATE FAIRGROUNDS	13
K	FIELD TEST, ANALYSIS & REPORT	14
K	CARE CENTERS NON-MEDICAL	18
K	HUMAN SERV OTHER	25
K	CLERICAL SERVICES	27

PURCHASE- ORDER-TYPE	DESCRIPTION	CLASS-CODE
K	COURT REPORTING	30
K	EDP OFFICE SUPPORT	32
K	MAIL AND COURIER SERV	35
K	BLDG AND GROUND MAINT	40
K	CARE/PROT OF NATURAL RESOURCES	41
K	TYPSETTING, PROCESS PICTURES	42
K	OFFICE SUPPORT OTHER	44
K	REPAIR/MAINT OF EDP EQUIP	47
K	REPAIR/MAINT OFFICE EQUIP/FURN	49
K	REPAIR/MAINT CONST & LAB EQUIP	50
K	HWY PRESERVE/RESTORE ORG COND	51
K	REPAIR/MAINT BUILDINGS	52
K	SIGN PAINTERS	54
K	REPAIR/MAINT AIRCRAFT	56
K	REPAIR/MAINT MOBILE EQUIP	57
K	REPAIR/MAINT OTHER	65
K	STUDY ANIMAL, VEG, MIN	70
K	TECHNICAL SERV OTHER	75
K	VENDOR CORRECTION/CHANGE	99
L	TRAVEL NON-STATE EMP	08
L	RELOCATION SERVICES	09
L	TRANSPORT-AIR/LAND/RAIL	10
L	CONSUMER SERV OTHER	12
L	OPER/MAINT ST FAIR/GRNDS	13
L	FIELD TEST, ANALYSIS & REPORT	14
L	CARE CENTERS NON-MEDICAL	18
L	HUMAN SERV OTHER	25
L	CLERICAL SERVICES	27
L	REPAIR/MAINT STATE AGENCY	29
L	COURT REPORTING	30
L	EDP OFFICE SUPPORT	32
L	MAIL AND COURIER SERV	35
L	BLDG AND GROUND MAINT	40
L	CARE/PROT OF NATURAL RESOURCES	41
L	TYPESSETTING, PROCESS PICTURES	42
L	OFFICE SUPPORT OTHER	44
L	REPAIR/MAINT OF EDP EQUIP	47
L	REPAIR/MAINT OFFICE EQUIP/FURN	49
L	REPAIR/MAINT CONST & LAB EQUIP	50
L	HWY PRESERVE/RESTORE ORG COND	51
L	REPAIR/MAINT BUILDINGS	52
L	SIGN PAINTERS	54

PURCHASE- ORDER-TYPE	DESCRIPTION	CLASS-CODE
L	REPAIR/MAINT AIRCRAFT	56
L	REPAIR/MAINT MOBILE EQUIP	57
L	REPAIR/MAINT OTHER	65
L	STUDY ANIMAL, VEG, MIN	70
L	TECHNICAL SERV OTHER	75
L	VENDOR CORRECTION/CHANGE	99
O	OFFICE, LABS OTHER FACILITIES	02
O	PARKING AND STORAGE	03
O	VENDOR CORRECTION/CHANGE	99
P	OFFICE EQUIP/FURNITURE	06
P	HEAVY EQUIPMENT/AIRCRAFT	09
P	EDP EQUIP	10
P	COMPUTER & SUBSCRIP TIME	20
P	SOFTWARE & UPGRADES NOT MAINT	30
P	EQUIPMENT LEASE OTHER	49
P	VENDOR CORRECTION/CHANGE	99
Q	OFFICE EQUIP/FURNITURE	06
Q	HEAVY EQUIPMENT/AIRCRAFT	09
Q	EDP EQUIP	10
Q	COMPUTER & SUBSCRIP TIME	20
Q	SOFTWARE & UPGRADES NOT MAINT	30
Q	EQUIPMENT LEASE OTHER	49
Q	VENDOR CORRECTION/CHANGE	99
W	PURCHASE ORDER	11
W	PROFESS & ARTISTIC-EXT VENDOR	21
W	PROFESS & ARTISTIC STATE AGENCY	22
W	CONSTRUCTION GRANTS	23
W	AWARDS & GRANTS	27
W	OTHER CONTRACTS-EXT VENDOR	28
W	OTHER CONTRACTS-STATE AGCY	29
W	LEASE FOR RENTAL OF REAL PROP	31
W	OTHER LEASE-EXT VENDOR	38
W	OTHER LEASE-STATE AGCY	39
W	VENDOR CORRECTION/CHANGE	99

STATE OF ILLINOIS CONTRACT TRANSPARENCY DOCUMENT

CONTRACT NUMBER:	
AGENCY NUMBER:	
AGENCY NAME:	
VENDOR NAME:	

SCOPE OF CONTRACT

AGREEMENT EXECUTED BY: Vendor representative name(s) and title(s).	
SUBCONTRACTORS: If applicable, list name(s) of subcontractors disclosed.	
RATE OF PAY: List detail if unit of measure is Multiple Rate (MR) or Other (OT).	
RENEWAL OPTION: Yes or No. If yes, specify option(s).	

STATE OF ILLINOIS CONTRACT TRANSPARENCY DOCUMENT

CONTRACT NUMBER:	1234567890
AGENCY NUMBER:	360
AGENCY NAME:	Illinois Office of the Comptroller
VENDOR NAME:	Joseph E. Vendor

SCOPE OF CONTRACT
<p>This area defines the product or service provided by the vendor. The scope may include the following:</p> <ul style="list-style-type: none"> ○ Justification: A brief statement describing the business need and a summary of the project. ○ Objectives/Deliverables: A description of products, services and results that will be produced. ○ Acceptance Criteria: The conditions that must be met for the deliverable to be considered acceptable.

AGREEMENT EXECUTED BY: Vendor representative name(s) and title(s).	Joseph E. Vendor Representative, President
SUBCONTRACTORS: If applicable, list name(s) of subcontractors disclosed.	Not Applicable
RATE OF PAY: List detail if unit of measure is Multiple Rate (MR) or Other (OT).	\$100.00 per hour for Associate \$ 55.00 per for clerical assistant
RENEWAL OPTION: Yes or No. If yes, specify option(s).	Two one-year renewal terms are available.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.15 1 of 1
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2015
PROCEDURE	PROCUREMENT/PURCHASE ORDER FILE LAYOUT	REVISION NUMBER 16-001

PROCUREMENT/PURCHASE ORDER FILE LAYOUT

PURPOSE

In order to submit Purchase Order files to the IOC electronically, all required information must be provided as specified in the purchase order file layout. (Exhibit 15.20.15-A)

TIMING REQUIREMENTS

Files submitted electronically should be sent as frequently as is practical, preferably daily, in order to file contracts within 30 calendar days after execution.

This document describes the file format to be used to transmit contract/obligation information to the Comptroller.

I. File Characteristics

The file contains an 870 byte record. There will be six types of records on this file.

1. *File Header Record*

This record will be the first record on the file. It is used to identify the file, agency, and file content.

2. *Batch Record*

This record will be used if the individual documents are to be grouped.

3. *Document Header Record*

This record will be the header portion of the Purchase Order (PO) document.

4. *Document Line Record*

This record will be a line portion of the PO document. The document may have 99 lines per header.

5. *Document Text Record*

This record will be the text associated with the PO document.

6. *File Trailer Record*

This record is the last data record on the file. It is used to provide control totals for balancing the file.

II. File Order

The Batch Records should be sorted in ascending order. If applicable, the Document Header Records should be sorted in ascending order within the batch and with their associated line and text records following them. The line records should be in line number order and the text records should be in line number order.

For example:

PO 360 A12345 Batch
PO 360 91234567890 Header
PO 360 91234567890 Line 01
PO 360 91234567890 Line 02
PO 360 91234567890 Text 01 001
PO 360 91234567890 Text 01 002
PO 360 92345678901 Header
PO 360 92345678901 Line 01
PO 360 92345678901 Line 02
PO 360 92345678901 Line 03
PO 360 92345678901 Text 01 001
PO 360 92345678901 Text 01 002
PO 360 92345678901 Text 01 003
PO 360 92345678901 Text 01 004

III. Appendices

1. defines the file layout.
2. describes the agency balancing report that is to accompany each Contract/Obligation file received.

Field Name	From	Thru	Picture	Comment
RECORD IDENTIFIER	1	1	X(1)	Enter an H.
FILE IDENTIFIER	2	7	X(6)	Enter a unique file identifier. This number will be used for control purposes by the Comptroller and must be different on each file received.
FILLER	8	8	X(1)	Enter a space.
AGENCY CODE	9	11	X(3)	Enter your agency identification code.
AGENCY NAME	12	41	X(30)	Enter the name of your agency.
FILE NAME	42	56	X(15)	Enter PURCHASE ORDER.
CREATION DATE	57	62	9(6)	Enter the date the file was created in MMDDYY format.
FILLER	63	870	X(808)	Enter spaces.

Batch Record – NOTE: There can be no more than one purchase order master document in a single batch. Batches may only be used for transactions changing or correcting vendor information on an established obligation. The IOC must be contacted prior to batching transactions for any other reason.

Field Name	From	Thru	Picture	Comment
PO-DOC-REC-TYPE	1	1	X(1)	Enter a B.
FILLER	2	2	X(1)	Enter a space.
PO-DOC-BAT-TRANS-CD	3	6	X(4)	Enter PO followed by two spaces.
PO-DOC-BAT-AGENCY	7	10	X(4)	Enter your agency number followed by a space if you entered a batch record. If you did not enter a batch record, set to spaces.
PO-DOC-BAT-NUMBER	11	16	X(6)	Enter your batch number from the corresponding batch record. If you did not enter a batch record, set to spaces.
PO-DOC-DOC-TRANS-CD	17	20	X(4)	Enter PO followed by two spaces.
PO-DOC-DOC-AGENCY	21	23	X(3)	Enter your agency number.
FILLER	24	24	X(1)	Enter a space.
PO-DOC-DOC-NUMBER	25	35	X(11)	Set to spaces.
FILLER	36	36	X(1)	Enter a space.
FILLER	37	38	X(2)	Set to spaces.
NET	39	52	9(12)V99	Enter the total amount of all contract/obligation transactions within this batch.
BATCH-NUMBER	53	58	X(6)	Enter the number assigned to this batch of transactions as defined by the Comptroller's Office.
BATCH-MONTH	59	60	X(2)	Set to spaces.
BATCH-DAY	61	62	X(2)	Set to spaces.
BATCH-YEAR	63	64	X(2)	Set to spaces.
BATCH-CTL-COUNT	65	68	X(4)	Enter the count of contract/obligation transactions within this batch. Left justify the number.
FILLER	69	870	X(802)	Set to spaces.

Field Name	From	Thru	Picture	Comment
PO-DOC-REC-TYPE	1	1	X(1)	Enter a D.
FILLER	2	2	X(1)	Enter a space.
PO-DOC-BAT-TRANS-CD	3	6	X(4)	Enter PO followed by two spaces.
PO-DOC-BAT-AGENCY	7	10	X(4)	Enter your agency number followed by a space if you entered a batch record. If you did not enter a batch record, set to spaces.
PO-DOC-BAT-NUMBER	11	16	X(6)	Enter your batch number from the corresponding batch record. If you did not enter a batch record, set to spaces.
PO-DOC-DOC-TRANS-CD	17	20	X(4)	Enter PO followed by two spaces.
PO-DOC-DOC-AGENCY	21	23	X(3)	Enter your agency number.
FILLER	24	24	X(1)	Enter a space.
PO-DOC-DOC-NUMBER	25	35	X(11)	The first byte should be the last character of the fiscal year. So if the year is 10, then enter a 0 as the first byte. Bytes 2-11 should be populated with your contract/obligation number.
FILLER	36	36	X(1)	Enter a space.
TRANS-CODE	37	38	X(2)	PO
TRANS-NUMBER-AGENCY	39	41	X(3)	Enter your agency number.
TRANS-NUMBER-NUMBER	42	52	X(11)	The first byte should be the last character of the fiscal year. So if the year is 10, then enter a 0 as the first byte. Bytes 2-11 should be populated with your contract/obligation number.
RECORD-MONTH	53	54	X(2)	Set to spaces.
RECORD-DAY	55	56	X(2)	Set to spaces.
RECORD-YEAR	57	58	X(2)	Set to spaces.
FISC-MONTH	59	60	X(2)	Set to spaces except for pre-files. Enter an accounting month of 01 for pre-files.
FISC-YEAR	61	62	X(2)	Set to spaces except for pre-files. Enter an accounting year of the new fiscal year for pre-files.
BUDGET-FY	63	64	X(2)	Fiscal Year of the Obligation.
DOCUMENT-ACTION	65	65	X(1)	E for Establishment M for Modification
TYPE-OF-ORDER	66	66	X(1)	Refer to the SAMS on-line table POTP for valid values.
DOCUMENT-DESCRIPTION	67	78	X(12)	Set to spaces.
VENDOR-CODE	79	89	X(11)	Enter your 9 digit vendor code and set positions 10 and 11 to spaces.
DOCUMENT-TOTAL	90	103	9(12)V99	Enter the document total.

Field Name	From	Thru	Picture	Comment
VENDOR-NAME	104	133	X(30)	Enter the vendor name as specified in the SAMS Manual.
INTR-GOVT-IND	134	134	X(1)	Set to spaces.
SELLER-FUND	135	138	X(4)	Set to spaces.
SELLER-AGENCY	139	141	X(3)	Set to spaces.
FILLER	142	155	X(14)	Set to spaces.
VENDOR-NAME2	156	185	X(30)	Enter the vendor name line 2 as specified in the SAMS Manual.
VENDOR-ADD-LINE	186	215	X(30)	Enter the vendor address as specified in the SAMS Manual.
CITY	216	233	X(18)	Enter the vendor address as specified in the SAMS Manual.
STATE	234	235	X(2)	Enter the vendor address as specified in the SAMS Manual.
ZIP-CODE	236	245	X(10)	Enter the vendor address as specified in the SAMS Manual. Zip Code should be 5 digits followed by a dash followed by four digits.
LEGAL-STATUS	246	247	X(2)	Reference the SAMS Manual for valid values.
CURR-FY-CONTR-FM-YY	248	249	X(2)	Current Year Contract From Year
CURR-FY-CONTR-FM-MM	250	251	X(2)	Current Year Contract From Month
CURR-FY-CONTR-FM-DD	252	253	X(2)	Current Year Contract From Day
CURR-FY-CONTR-TO-YY	254	255	X(2)	Current Year Contract To Year
CURR-FY-CONTR-TO-MM	256	257	X(2)	Current Year Contract To Month
CURR-FY-CONTR-TO-DD	258	259	X(2)	Current Year Contract To Day
MULT-YR-CONTR-FM-YY	260	261	X(2)	Multiple Year Contract From Year
MULT-YR-CONTR-FM-MM	262	263	X(2)	Multiple Year Contract From Month
MULT-YR-CONTR-FM-DD	264	265	X(2)	Multiple Year Contract From Day
MULT-YR-CONTR-TO-YY	266	267	X(2)	Multiple Year Contract To Year
MULT-YR-CONTR-TO-MM	268	269	X(2)	Multiple Year Contract To Month
MULT-YR-CONTR-TO-DD	270	271	X(2)	Multiple Year Contract To Day
ANNUAL-CONTR-AMT	272	285	9(12)V99	Current Year Contract Amount
MAX-CONTR-AMT	286	299	9(12)V99	Total amount payable for the duration of this contract.
BFY-PLUS-1-AMOUNT	300	313	9(12)V99	Current Year + 1 Contract Amount
BFY-PLUS-2-AMOUNT	314	327	9(12)V99	Current Year + 2 Contract Amount
BFY-PLUS-3-AMOUNT	328	341	9(12)V99	Current Year + 3 Contract Amount
BFY-PLUS-4-AMOUNT	342	355	9(12)V99	Current Year + 4 Contract Amount
BFY-PLUS-5-AMOUNT	356	369	9(12)V99	Current Year + 5 Contract Amount
BFY-PLUS-6-AMOUNT	370	383	9(12)V99	Current Year + 6 Contract Amount
AWARD-CODE	384	384	X(1)	Reference Appendix 4 for valid values.

Field Name	From	Thru	Picture	Comment
TRAVEL	385	385	X(1)	Y for Yes N for No
TRAVEL-AMT	386	399	9(12)V99	If travel = Y, enter the amount. If travel = N, enter spaces.
PAY-RATE	400	413	9(12)V99	Compensation Pay Rate
PER-TIME	414	415	X(2)	Unit of Time
CLASS-CODE	416	417	X(2)	Refer to the SAMS on-line table CLCD for valid values.
FIXED-PRICE-FLAG	418	418	X(1)	Y for Yes N for No
ADVANCE-PAYMENT	419	419	X(1)	Y for Yes N for No
FILLER	420	870	X(451)	Set to spaces.

Field Name	From	Thru	Picture	Comment
PO-DOC-REC-TYPE	1	1	X(1)	Enter an L.
FILLER	2	2	X(1)	Enter a space.
PO-DOC-BAT-TRANS-CD	3	6	X(4)	Enter PO followed by two spaces.
PO-DOC-BAT-AGENCY	7	10	X(4)	Enter your agency number followed by a space if you entered a batch record. If you did not enter a batch record, set to spaces.
PO-DOC-BAT-NUMBER	11	16	X(6)	Enter your batch number from the corresponding batch record. If you did not enter a batch record, set to spaces.
PO-DOC-DOC-TRANS-CD	17	20	X(4)	Enter PO followed by two spaces.
PO-DOC-DOC-AGENCY	21	23	X(3)	Enter your agency number.
FILLER	24	24	X(1)	Enter a space.
PO-DOC-DOC-NUMBER	25	35	X(11)	The first byte should be the last character of the fiscal year. So if the year is 10, then enter a 0 as the first byte. Bytes 2-11 should be populated with your contract/obligation number.
FILLER	36	36	X(1)	Enter a space.
LINE-NO	37	38	X(2)	Enter 01 through 99 to identify record line.
REF-TRANS-NUMBER-AGY	39	41	X(3)	Set to spaces.
REF-TRANS-NUMBER-NUM	42	52	X(11)	Set to spaces.
FUND	53	56	X(4)	Enter the SAMS fund number with a leading zero.
AGENCY	57	59	X(3)	Enter your agency code.
XORGANIZATION	60	63	X(4)	Enter the two digit SAMS organization code followed by two spaces.
SUB-ORG	64	65	X(2)	Set to spaces.
ACTIVITY	66	69	X(4)	Set to spaces.
OBJECT	70	73	X(4)	Set to '9999'.
SUB-OBJECT	74	75	X(2)	Set to spaces.
JOB-NUMBER	76	83	X(8)	Set to spaces.
REPORTING-CATEGORY	84	87	X(4)	Set to spaces.
PUB-DATE-MONTH	88	89	X(2)	Procurement Bulletin date of publication/transaction date Month. (MM) Valid on line "01" only.
PUB-DATE-DAY	90	91	X(2)	Procurement Bulletin date of publication/transaction date Day. (DD) Valid on line "01" only.

Field Name	From	Thru	Picture	Comment
PUB-DATE-YEAR	92	95	X(4)	Procurement Bulletin date of publication/transaction date Year. (CCYY) Valid on line "01" only.
REF-NUMBER	96	103	X(8)	Procurement Bulletin reference/solicitation number. Valid on line "01" only. Left justify.
SUBCONTRACTOR-UTIL	104	104	X(1)	Subcontractor Indicator. (Y/N) Valid on line "01" only.
SUBCONTRACTOR-DISCL	105	105	X(1)	Subcontractor Disclosed per 30 ILCS 500/35-40. (Y/N) Valid on line "01" only.
MASTER-CONTRACT	106	116	X(11)	Enter the 11-byte master contract reference, if applicable. The first byte should be the last character of the fiscal year. So if the year is 10, then enter a 0 as the first byte. Bytes 2-11 should be populated with your contract/obligation number.
FILLER	117	117	X(1)	Comptroller Authorization Required. Set to spaces.
LINE-UNITS	118	124	X(7)	Set to spaces.
LINE-AMOUNT	125	138	9(12)V99	Enter the amount for this line.
LINE-ACTION	139	139	X(1)	Enter an I to increase or establish an amount and enter a D to decrease an amount.
APPR-UNIT	140	148	X(9)	This is the SAMS major object, the sequence code and the type code. The 9 th position should be set to a space.
XFUNCTION	149	152	X(4)	Set to spaces.
TEXT-FLAG	153	153	X(1)	Set to a 'Y' and enter your contract description in the text records.
FILLER	154	870	X(717)	Set to spaces.

Document Text Record

Field Name	From	Thru	Picture	Comment
PO-DOC-REC-TYPE	1	1	X(1)	Enter an X.
FILLER	2	2	X(1)	Enter a space.
PO-DOC-BAT-TRANS-CD	3	6	X(4)	Enter PO followed by two spaces.
PO-DOC-BAT-AGENCY	7	10	X(4)	Enter your agency number followed by a space if you entered a batch record. If you did not enter a batch record, set to spaces.
PO-DOC-BAT-NUMBER	11	16	X(6)	Enter your batch number from the corresponding batch record. If you did not enter a batch record, set to spaces.
PO-DOC-DOC-TRANS-CD	17	20	X(4)	Enter PO followed by two spaces.
PO-DOC-DOC-AGENCY	21	23	X(3)	Enter your agency number.
FILLER	24	24	X(1)	Enter a space.
PO-DOC-DOC-NUMBER	25	35	X(11)	The first byte should be the last character of the fiscal year. So if the year is 10, then enter a 0 as the first byte. Bytes 2-11 should be populated with your contract/obligation number.
FILLER	36	36	X(1)	Enter a space.
VENDOR-CODE	37	46	X(10)	Enter your 9 digit vendor code and set position 10 to spaces.
TRANS-CODE	47	48	X(2)	Enter PO.
PO-AGENCY	49	51	X(3)	Enter your agency number.
PO-TRANS-NUMBER	52	62	X(11)	The first byte should be the last character of the fiscal year. So if the year is 10, then enter a 0 as the first byte. Bytes 2-11 should be populated with your contract/obligation number.
PO-LINE-NUMBER	63	64	X(2)	Enter spaces.
PO-TEXT-LINE-NUMBER	65	67	X(3)	Sequentially number beginning with 001.
PO-TEXT-LINE	68	137	X(70)	Describe your contract/obligation.
FILLER	138	870	X(733)	Set to spaces.

Field Name	From	Thru	Picture	Comment
RECORD IDENTIFIER	1	1	X(1)	Enter a T.
FILLER	2	5	9(4)	Enter spaces.
TRANSACTION AMT TOTAL	6	19	9(12)V99	Total obligated amount of all contract/obligation documents on this file.
TRANSACTION COUNT	20	31	9(12)	The count of records on this file.
FILLER	32	870	X(839)	Enter spaces.

A computer generated balance report in suitable format should accompany each contract/obligation file sent to the Comptroller.

This report should show the contents of the File Header Record and the File Trailer Record in a labeled, clearly defined format.

By not specifying a particular format, it is hoped that each transmitting agency will be able to adapt one of its internal reports so that one report may satisfy the needs of both the Comptroller and the agency. At a minimum, the report must clearly identify the total number of obligation transactions and related total amount for the file.

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.20 1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2019
PROCEDURE	PROCUREMENT/PURCHASE ORDER REQUIREMENTS	REVISION NUMBER 19-002

PROCUREMENT REQUIREMENTS

Procurement requirements are for those items which are, by their nature, commodities, equipment, or printing items, regardless of the appropriation from which they are to be purchased.

Agencies must submit their obligating document in accordance with the Comptroller's approved format.

These agencies should indicate the proper action code as discussed in the Input Requirements Subsection beginning in Procedure 15.20.10, page 2 of 11.

Multiyear contracts for tangible personal property are subject to Section 20-60 of The Illinois Procurement Code (30 ILCS 500, et seq.).

PURCHASE ORDERS (11/A), SUB-ORDERS (12/B), AND PRINTING ORDERS (13/C)

PURPOSE

State agencies shall file with the Comptroller Purchase Orders, Sub-orders, and Printing orders exceeding \$20,000.

TIMING REQUIREMENTS

Contracts must be filed with the Comptroller within 30 calendar days after execution.

DEFINITION:

This category is limited to documents involving the purchase of tangible personal property.

DURATION OF CONTRACTS

A contract may be entered into for any period of time deemed to be in the best interests of the State but not exceeding 10 years inclusive, beginning January 1, 2010, of proposed contract renewals. The length of energy conservation program contracts or energy savings contracts or leases may be entered into for a period of time deemed to be in the best interest of the State but not

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.20 2 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	PROCUREMENT/PURCHASE ORDER REQUIREMENTS	REVISION NUMBER 21-001

exceeding 15 years inclusive of proposed contract or lease renewals. The Department of Innovation and Technology may enter into leases for dark fiber networks for any period of time deemed to be in the best interests of the State but not exceeding 20 years inclusive. The University of Illinois may enter into a lease with the University of Illinois at Chicago for real property to be used as an ambulatory surgical center for a term not to exceed 30 years in length in accordance with the provisions of 30 ILCS 500/40-25(a-5) is met. Contracts or leases for renewable energy resources may be for a period of time deemed to be in the best interest of the State, but not exceeding 25 years, inclusive of proposed contract or lease renewals (30 ILCS 500/25-47).

CONTENTS

NOTE: The fact that an agency labels a document a purchase order does not exempt it from meeting the criteria set forth for contracts or leases, if the document pertains to a transaction that is generally evidenced by a contract or lease.

Purchase orders, sub-orders, and printing orders must contain:

- Vendor's name and address.
- Agency Name.
- Description of purchase (equipment, book, etc.) with sufficient detail as to easily determine the correctness of the appropriation charged.
- Beginning and ending dates.
- Amount to be paid.
- Signature of authorized agency representative, signature of vendor, where applicable.
- Execution date.
- Appropriation Contingency clause.
- Bid-rigging/Bid rotating certification if purchase was let for bid.
- Bribery clause certification.

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.20 3 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	PROCUREMENT/PURCHASE ORDER REQUIREMENTS	REVISION NUMBER 21-001

- Child Labor Act (May not apply to all contracts.)
- Debt Delinquency Certification.
- Drug free workplace certification where issued to an individual or sole proprietor.
- Educational Loan if issued to an individual for goods or services.
- Environmental Protection Act.
- Felons Certification.
- Prohibited Bidders and Contractors Certification.
- Forced Labor Act (May not apply to all contracts.)
- Illinois Use Tax Certification.
- International Anti-Boycott Certification for purchase orders that exceed \$10,000.
- Right to Audit Records clause.
- State Board of Elections Certification.
- Subcontractor Utilization statement.
- Subcontractor Disclosures, if applicable.
- Vendor's Federal Taxpayer Identification Number and legal status disclosure certification.
- Such other provisions as may be specifically required by law.
- Any other information deemed necessary or advisable by the agency or the Attorney General.

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.30 1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	PROFESSIONAL OR ARTISTIC CONTRACTS	REVISION NUMBER 21-001

PROFESSIONAL OR ARTISTIC CONTRACTS – External Vendor (21/G)

PURPOSE

State Agencies shall file with the Comptroller Professional or Artistic contracts exceeding \$20,000.

TIMING REQUIREMENTS

Contracts must be filed with the Comptroller within 30 calendar days after execution.

DEFINITION

Professional or artistic services means those services provided under contract to a State agency by a person or business, acting as an independent contractor, qualified by education, experience, and technical ability.

Examples of professional or artistic services are set forth in SAMS Procedure 15.20.70, type code 21. Professional services include but are not limited to those services which when vouchered will cite detail objects 1241, 1242, 1244, and 1245, in certain circumstances 1246, 1269 and also certain detail objects within the 4400, 6600 and 7700 major objects of appropriation.

DURATION OF CONTRACTS

A contract may be entered into for any period of time deemed to be in the best interests of the State but not exceeding 10 years inclusive, beginning January 1, 2010, of proposed contract renewals. The length of energy conservation program contracts or energy savings contracts may be entered into for a period of time deemed to be in the best interest of the State but not exceeding 15 years inclusive of proposed contract renewals. The Department of Innovation and Technology may enter into leases for dark fiber networks for any period of time deemed to be in the best interests of the State but not exceeding 20 years inclusive. The University of Illinois may enter into a lease with the University of Illinois at Chicago for real property to be used as an ambulatory surgical center for a term not to exceed 30 years in length in accordance with the

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.30 2 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	PROFESSIONAL OR ARTISTIC CONTRACTS	REVISION NUMBER 21-001

provisions of 30 ILCS 500/40-25(a-5) is met. Contracts or leases for renewable energy resources may be for a period of time deemed to be in the best interest of the State, but not exceeding 25 years, inclusive of proposed contract or lease renewals (30 ILCS 500/25-47).

CONTENTS

The professional or artistic contract must be a written two-party signed document if it exceeds \$20,000. The contract shall be legible and contain the following information:

- Contractor's full name and address.
- Agency name.
- Reasonably detailed description of services to be rendered.
- The contract term, where applicable.
- Payment rates, where applicable.
- The maximum or estimated amount to be paid, if applicable.
- Signature of contractor and authorized agency representative.
- Execution date.
- Appropriation Contingency clause.
- Architectural, Engineering, and Land Surveying Qualifications Based Selection Act if contract is for architectural, engineering, or land surveying services.
- Bid-rigging/Bid-rotating certification ONLY if contract was let for bid.
- Bribery clause certification.
- Debt Delinquency Certification.
- Drug-free workplace certification if contract is with individual or sole proprietor.
- Educational Loan if issued to an individual for goods or services.
- Environmental Protection Act.
- Felons Certification.

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.30 3 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	PROFESSIONAL OR ARTISTIC CONTRACTS	REVISION NUMBER 21-001

- Prohibited Bidders and Contractors Certification.
- Illinois Use Tax Certification.
- International Anti-Boycott certification for contracts that exceed \$10,000.
- Right to Audit Records clause.
- Contractor's Federal Taxpayer Identification Number and Legal Status Disclosure Certification.
- Contracts subject to the "State Indemnification Act," (5 ILCS 350/1) et seq., must be approved by the Attorney General before being filed with the Comptroller.
 - This requirement does not apply to universities. The 30-day filing requirement established by Section 20-80 of the Illinois Procurement Code shall run from the date of approval.
 - All contracts for legal services (detail object 1244) filed with the Comptroller not subject to the State Indemnification Act must contain the following statement or words of similar import in the description block for the COD - Contract Obligation Document (C-23): "This contract is not subject to the State Indemnification Act."
- State Board of Elections Certification.
- Subcontractor Utilization Statement.
- Subcontractor Disclosures, if applicable.
- Successor contractor certification, if applicable.
- Such other provisions as may be specifically required by law.
- Any other information deemed necessary or advisable by the agency or the Attorney General.

NOTE: A Contract Transparency Document C-24 (CTD) is required to be filed with Professional & Artistic contracts exceeding \$250,000 in a fiscal year. See SAMS Manual 15.20.10 or Accounting Bulletin 211 for complete instructions.

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.35 1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	CONSTRUCTION CONTRACTS	REVISION NUMBER 21-001

CONSTRUCTION CONTRACTS (23/I)

PURPOSE

State Agencies shall file with the Comptroller Construction contracts exceeding \$20,000.

TIMING REQUIREMENTS

Contracts must be filed with the Comptroller within 30 calendar days after execution.

DEFINITION

Construction contracts include contracts for permanent improvements, highway and waterway construction, and similar construction.

DURATION OF CONTRACTS

A contract may be entered into for any period of time deemed to be in the best interests of the State but not exceeding 10 years inclusive, beginning January 1, 2010, of proposed contract renewals. The length of energy conservation program contracts or energy savings contracts may be entered into for a period of time deemed to be in the best interest of the State but not exceeding 15 years inclusive of proposed contract renewals. The Department of Innovation and Technology may enter into leases for dark fiber networks for any period of time deemed to be in the best interests of the State but not exceeding 20 years inclusive. The University of Illinois may enter into a lease with the University of Illinois at Chicago for real property to be used as an ambulatory surgical center for a term not to exceed 30 years in length in accordance with the provisions of 30 ILCS 500/40-25(a-5) is met. Contracts or leases for renewable energy resources may be for a period of time deemed to be in the best interest of the State, but not exceeding 25 years, inclusive of proposed contract or lease renewals (30 ILCS 500/25-47).

CONTENTS

The construction contract must be a written two-party signed document if it exceeds \$20,000. The contract shall be legible and contain the following information:

- Contractor's full name and address.
- Agency name.

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.35 2 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	CONSTRUCTION CONTRACTS	REVISION NUMBER 21-001

- Description of services.
- Location where services are to be performed.
- Beginning and ending dates.
- Payment Schedule.
- Contract amount.
- Signatures of contractor and authorized agency representative.
- Appropriation contingency clause.
- Bid-Rigging/Bid rotating certification ONLY if contract was let for bid.
- Bribery Clause.
- Child Labor Act (*May not apply to all contracts.*)
- Debt Delinquency.
- Drug Free Workplace certification if contract is with individual or sole proprietor.
- Educational Loan if issued to an individual for goods or services.
- Environmental Protection Act.
- Prohibited Bids and Contractors.
- Felons.
- Forced Labor (*May not apply to all contracts.*)
- Illinois Use Tax Certification.
- International Anti-Boycott certification for contracts that exceed \$10,000.
- Financial Disclosures and potential conflicts of interest for contracts that exceed \$50,000.
- Prevailing Wage Act certification if not entirely federally-funded.
- Right to Audit Records clause.

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.35 3 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	CONSTRUCTION CONTRACTS	REVISION NUMBER 21-001

- Steel Production Procurement Act.
- State Board of Elections Certification.
- Contractor's Federal Taxpayer Identification Number and Legal Status Disclosure Certification.
- Subcontractor Utilization Statement.
- Subcontractor Disclosures, if applicable.
- Successor Contractor Certification - all service contracts, excluding HVAC, plumbing and electrical services.
- Such other provisions as may be specifically required by law.
- Any other information deemed necessary or advisable by the agency or the Attorney General.

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.40 1 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2020
PROCEDURE	LEASES FOR REAL PROPERTY	REVISION NUMBER 20-002

LEASES FOR REAL PROPERTY (31/O)

PURPOSE

State agencies shall file leases for real property exceeding \$20,000 with the Comptroller.

TIMING REQUIREMENTS

Leases for real property must be filed with the Comptroller within 30 calendar days after execution. "Execution" is defined as the affixing of the authorized signatures of the proper state authorities and the owner or authorized agent of the property.

DEFINITION

This category includes all lease agreements for the rental of real property or capital improvements, including office and storage space, buildings, and other facilities for State agencies.

DISTRIBUTION

Leases for real property that are filed with the Comptroller must be individually obligated. The Contract Obligation Document must be used to establish the obligation. In addition, a legible copy of the lease must be submitted with the form when the obligation is submitted. Leases for real property are subject to the provisions of Section 9 of "An Act in Relation to State Finance," (30 ILCS 105/9).

LENGTH OF LEASES

Leases shall be for a term not to exceed 10 years inclusive, beginning January 1, 2010, of proposed contract renewals and shall include a termination option in favor of the State after 5 years. (30 ILCS 500/40-25a). The length of energy conservation program contracts or energy savings contracts or leases shall be in accordance with the provisions of Section 25-45 of the Procurement Code. Leases entered into by the Department of Innovation and Technology for dark fiber networks shall be in accordance with the provisions of Section 20-60(d). Leases entered into between the University of Illinois and University of Illinois at Chicago for real

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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	LEASES FOR REAL PROPERTY	REVISION NUMBER 21-001

property to be used as an ambulatory care center shall be in accordance with the provisions of Section 40-25(a-5). Contracts or leases for renewable energy resources may be for a period of time deemed to be in the best interest of the State, but not exceeding 25 years, inclusive of proposed contract or lease renewals (30 ILCS 500/25-47).

Leases may include renewal options upon a written determination by the State Purchasing Officer that the renewal is in the best interest of the State. Notice of the exercise of the renewal option must be published in the appropriate volume of the Procurement System at least 30 days prior to exercise of the option (30 ILCS 500-40-25b).

The “Holdover” subsection added to the Illinois Procurement Code (30 ILCS 500/40-25(d)) by Public Act 96-0795 states leases must meet the following holdover requirements:

(d) Holdover. Beginning January 1, 2010, no lease may continue on a month-to-month or other holdover basis for a total of more than 6 months. Beginning July 1, 2010, the Comptroller shall withhold payment of leases beyond this holdover period.

CONTENTS

The lease must be legible, signed by the proper State authorities and the owner of the property or his authorized agent. It must include:

- Lessor's name and address.
- Leasing agency's name.
- Description and location of property.
- Beginning and ending dates of lease.
- Monthly and annual rental amount, where applicable.
- The maximum or estimated amount to be paid, where applicable.
- Signature of lessor and authorized agency representative.

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.40 3 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	LEASES FOR REAL PROPERTY	REVISION NUMBER 21-001

- Execution date.
- Termination clause.
- Lease number.
- Appropriation Contingency clause when the lease is for more than one fiscal year.
- Bid-Rigging/Bid Rotating Certification if contract was let for bid.
- Bribery clause certification.
- Debt Delinquency Certification.
- Drug Free Workplace Certification if contract is with individual or sole proprietor.
- Educational Loan Certification if issued to an individual for goods or services.
- Environmental Protection Act.
- Felons Certification.
- Prohibited Bidders and Contractors Certification.
- Illinois Use Tax Certification.
- Disclosure of identity of owners and trust beneficiaries, where required by Section 3.1 of the Public Officer Prohibited Activities Act. (50 ILCS 105/3.1). See Real Estate Lease Form Disclosure Statement (Exhibit 15.20.40-A).
- Right to Audit Records Clause.
- State Board of Elections Certification.
- Subcontractor Utilization statement.
- Subcontractor Disclosures, if applicable.

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.40 4 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2019
PROCEDURE	LEASES FOR REAL PROPERTY	REVISION NUMBER 20-001

- Lessor's Federal Taxpayer Identification Number and Legal Status Disclosure Certification.
- Such other provisions as may be specifically required by law.
- Any other provisions deemed necessary or advisable by the agency, the Attorney General or, where applicable, the Department of Central Management Services.

ADDITIONAL REPORTING REQUIREMENTS

If a multiple-year real property lease/installment purchase does/may transfer title (ownership) of the asset to the lessee (i.e. installment purchase, lease containing bargain purchase option, etc.), the agency is required to complete a Real Property Lease Purchases Lessee Disclosure Document (form C-15-A). This form and related guidelines and instructions are contained in SAMS 15.20.41.

Lease No. _____

Page 1 of 2

**REAL ESTATE LEASE FORM
DISCLOSURE STATEMENT**

**THIS STATEMENT MUST BE COMPLETED BY THE LESSOR AND SIGNED BY
AN OWNER, AUTHORIZED TRUSTEE, CORPORATE OFFICIAL, OR MANAGING AGENT**

You are required by Illinois Law to complete this form (50 ILCS 105/3.1) The purpose of this form is to determine all of the name(s) of the owner(s) and beneficiary having any interest in the property real or personal of the leased premises. Furthermore, you must disclose the names of any shareholders entitled to receive more than 7 1/2% of the total distributable income of any corporation with an interest in the lease. **FAILURE TO ACCURATELY PROVIDE ALL INFORMATION REQUESTED ON THIS FORM AND TO PROVIDE UPDATED INFORMATION WITHIN 30 DAYS OF ANY CHANGE OF OWNERSHIP MAY RESULT IN A MATERIAL BREACH OF THE LEASE AND/OR CRIMINAL SANCTIONS.**

- I**
- A. Address of Premises _____
- B. Real Estate Tax Index Number _____

II INDICATE LESSOR'S INTEREST IN PROPERTY BY CHECKING ALL APPLICABLE BOXES AND COMPLETING PARAGRAPH(S) AS INSTRUCTED. IF ADDITIONAL SPACE IS NEEDED TO PROVIDE THIS INFORMATION, PLEASE ATTACH A SEPARATE SHEET TO THIS FORM.

FEE SIMPLE (SOLE OWNER, JOINT TENANTS, TENANTS BY THE ENTIRETY, TENANTS IN COMMON)

INSTRUCTIONS: PLEASE LIST NAMES OF ALL OWNERS.

LEASE HOLDER OR SUBLESSEE

INSTRUCTIONS: PLEASE LIST THE NAMES OF THE LESSOR (AND LESSEE IF YOU ARE A SUBLESSEE). PLEASE INDICATE THE BEGINNING AND ENDING DATES OF TERM OF LEASE OR THE SUB-LEASE.

LAND TRUST OR OTHER TRUST

INSTRUCTIONS: PLEASE LIST THE COMPLETE NAME AND NUMBER OF TRUST AND TRUSTEE'S ADDRESS AND NAMES OF ALL BENEFICIARIES. IF THE PROPERTY IS HELD IN A LAND TRUST, YOU MUST ALSO COMPLETE A LAND TRUST BENEFICIAL INTEREST DISCLOSURE APPLICATION.

OPTION TO PURCHASE, CONTRACT TO PURCHASE OR SIMILAR INTEREST

INSTRUCTIONS: DESCRIBE YOUR INTEREST IN THE PROPERTY FULLY. PLEASE LIST THE PARTIES WHO CURRENTLY OWN THE REAL ESTATE.

OTHER (PLEASE DESCRIBE)

INSTRUCTIONS: LIST THE NAME OF ALL PARTIES WHO HAVE AN OWNERSHIP INTEREST IN THE PROPERTY.

REAL ESTATE LEASE FORM - DISCLOSURE STATEMENT

III IF CORPORATION OR PARTNERSHIP HAS AN INTEREST IN THE LEASE, PLEASE COMPLETE THE APPROPRIATE PARAGRAPH

CORPORATION - INSTRUCTIONS: PLEASE LIST

1. The names of the president and secretary: _____
2. The name and address of the registered agent: _____

3. The names of all shareholders entitled to receive more than 7 1/2% of the total distributable income of the corporation: _____

4. The name of the person (s) authorized to execute the contracts on behalf of the corporation : _____

NOTE: IN COMPLETING THIS SECTION, IF THERE IS NO READILY KNOWN INDIVIDUAL HAVING GREATER THAN 7 1/2% INTEREST IN THE CORPORATION AND THE CORPORATION IS PUBLICLY TRADED THEN THE REQUIREMENTS OF THE DISCLOSURE MAY BE MET BY SO STATING.

PARTNERSHIP - INSTRUCTIONS: PLEASE LIST

1. The names of all partners (include limited partners if applicable): _____
2. If limited partnership, the names and addresses of all general partners: _____

IV THIS PARAGRAPH MUST BE COMPLETED BY ALL PARTIES

ARE ANY OF THE PERSONS LISTED ABOVE ELECTED OR APPOINTED OFFICIALS, EMPLOYEES OF THE STATE OR THE SPOUSE OR MINOR CHILD OF SAME?

___NO ___YES If "YES", explain employment and/or relationship.

V THIS PARAGRAPH MUST BE COMPLETED BY ALL PARTIES

I, _____, state on oath or affirm that I am (title) _____ of (firm/name) _____ and that the disclosure made above is true and correct. I will provide any additional documentation requested by the State of Illinois. I further certify that Lessor has not bribed or attempted to bribe an officer or employee of the State of Illinois.

Signature Date

Title

NOTARY:

STATE OF ILLINOIS
COUNTY OF _____

I, _____, certify on _____, 20 ____, _____, personally appeared before me and swore or affirmed that ___ he ___ signed this document as _____ of _____ and that the information provided was true and correct.

Notary Public Commission Expires

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.41 1 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2008
PROCEDURE	REAL PROPERTY LEASE PURCHASES – LESSEE DISCLOSURE DOCUMENT	REVISION NUMBER NEW

Real Property Lease Purchases-Lessee Disclosure Document (Form C-15-A)

In addition to the lease filing requirements in SAMS Procedure 15.20.40, agencies must also file a Real Property Lease Purchases- Lessee Disclosure Document (Exhibit 15.20.41-A) each time a multi-year real property lease/installment purchase agreement is initiated. The purpose of this form is to provide information concerning multi-year real property leases/installment purchases that do/may transfer title (ownership) of the asset to the lessee. See SAMS Procedure 27.20.60 for requirements, and complete Form SCO-560 as needed. Submission of this document will ensure that such financing relationships are accounted for as "capital transactions" in accordance with Generally Accepted Accounting Principles.

GENERAL

This form should be completed in all instances where real property is being purchased through multi-year lease and installment purchase agreements. These are agreements where the substance of the transaction may result in a purchase regardless if title passes at the beginning of the agreement, the end of the agreement, or by means of a bargain purchase option at a time(s) specified in the agreement.

INSTRUCTIONS

Each time an agency enters into a lease or installment purchase agreement that results in ownership of real property, a Real Property Lease Purchases-Lessee Disclosure Document must be completed. Also, attach an update of this document to each annual re-establishment of the obligation.

For those agencies that must obtain the approval of the Department of Central Management Services (DCMS) before an agreement can be finalized, the completed form must be attached to each real property multi-year lease purchase agreement submitted to DCMS for its review. DCMS will verify and approve the form as part of the transaction authorization process and will transmit one copy of the form to the Comptroller's Office Financial Reporting Department. The original and one copy of the document will be returned to the agency by DCMS. Agencies should submit the original copy of the form to the Comptroller's Office along with the Contract Obligation Document (C-23) and retain the copy as an internal record.

Note that the DCMS authorization section of this form does not require completion for annual re-establishments of the obligation unless a contract renewal or change has occurred.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.41 2 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2008
PROCEDURE	REAL PROPERTY LEASE PURCHASES – LESSEE DISCLOSURE DOCUMENT	REVISION NUMBER NEW

For those agencies that do not submit their agreements to DCMS for approval, the original portion of the completed document should be submitted to the Comptroller's Office along with the C-23 Form (Contract Obligation Document). The agency must retain two copies as an internal record and send the remaining copy to:

Office of the Comptroller
Financial Reporting Department
325 West Adams Street
Springfield, Illinois 62704

The information provided on the form will be examined by the Comptroller's Office and agencies will be contacted concerning the proper asset value that should be reported on their "Agency Report of State Property" (C-15 Form) and their "Capital Asset Summary" (SCO-538 Form). This procedure will ensure that assets are correctly reflected on the State and agency's financial statements.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.41 3 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2008
PROCEDURE	REAL PROPERTY LEASE PURCHASES – LESSEE DISCLOSURE DOCUMENT	REVISION NUMBER NEW

CONTENTS

Refer to Exhibit 15.20.41-B.

REFERENCE

CONTENTS

- 1 Enter the three digits Comptroller assigned lessee agency number.
- 2 Enter the contract/obligation number of the real property lease.
- 3 Indicate with an "X" the type of real property lease. This document need only be completed for real property leases which transfer or have the potential for transfer of title. The following lease types either transfer title or have the potential for transfer of title:

Lease Purchase - Title to the real property passes at the end of the lease or with a nominal payment amount.

Lease with Option to Purchase - The contract has a clause stipulating the lessee's ability to purchase the property.

Installment Purchase - Title to the real property passes at the beginning of the lease.
- 4 Enter the last two digits of the current fiscal year. In the initial year of the contract this date will match the inception date (see **5** below). In subsequent years, the fiscal year will match the fiscal year indicated on the contract obligation document to which this form is to be attached.
- 5 Enter the original inception date of this real property lease. If this lease is a renewal, the original inception date would be the beginning date of the first contract, not the renewal.
- 6 Indicate the type of contract action desired: **new**, to establish a contract for the present fiscal year; **change**, for any subsequent action to the contract on file (i.e., amend or cancel a contract, adding new appropriation account codes, etc.) or, **renew** (for the renewal of a previous contract). Note that this section should be left blank on annual re-establishments of the obligation unless there was a contract renewal or change.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.41 4 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2008
PROCEDURE	REAL PROPERTY LEASE PURCHASES – LESSEE DISCLOSURE DOCUMENT	REVISION NUMBER NEW

- 7 Enter the 16-digit expenditure authority account to which the proposed expenditure is to be charged. If more than one appropriation account code pertains to the same obligation, each account code must be listed on the form.
- 8 Enter the date, if known, that title is expected to transfer to the lessee.
- 9 Enter the name and address of the vendor to whom payments will be made.
- 10 Enter a reasonably detailed description of the lease which must include the location of property leased (address and county) and the square footage.
- 11 Enter the name of the individual from the originating agency who prepared this document.
- 12 Enter the originating agency name.
- 13 Enter the phone number of the individual preparing this document.
- 14 Enter the date this document was prepared.

Items 15, 16, and 17 should be completed only by agencies that require Department of Central Management System authorization. This section does not require completion for annual re-establishments of the obligation when no contract renewal or change has occurred.

- 15 Enter the name of the individual from the Department of Central Management Services who authorized this document.
- 16 Enter the phone number of the individual authorizing the document.
- 17 Enter the date of the authorization.

**State of Illinois
REAL PROPERTY LEASE PURCHASES
LESSEE DISCLOSURE DOCUMENT**

Agency Number _____

Contract Number _____

- Lease Purchase
- Lease with Option to Purchase
- Installment Purchase

Fiscal Year	Inception Date	Contract Action
		<input type="checkbox"/> New <input type="checkbox"/> Change <input type="checkbox"/> Renewal
Appropriation Account Code		Title Transfer Date

_____		Vendor's Name and Address

Description		
(Completed by originating agency)		
_____, _____		_____
Preparer's Signature		Agency Name
_____, _____		_____
Preparer's Phone No.		Date
AUTHORIZATION (if Applicable)		
(Completed by Department of Central Management Services)		
_____, _____		Department of Central Management Services
Authorized Signature		
_____, _____		_____
Phone No.		Date

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.50 1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	OTHER CONTRACT LIABILITIES	REVISION NUMBER 21-001

OTHER CONTRACT LIABILITIES – External Vendor (28/K)

PURPOSE

State Agencies shall file with the Comptroller all contract liabilities exceeding \$20,000, except for personal services and contracts between the State and its employees to defer compensation.

TIMING REQUIREMENTS

Contracts must be filed with the Comptroller within 30 calendar days after execution.

DEFINITION AND DISTRIBUTION

Included in this category would be contracts for pre-arranged services (other than professional or artistic), equipment leases, maintenance agreements, and other purchases of services which exceed \$20,000.

All agencies should submit the above listed types of contract liabilities directly to the Comptroller.

DURATION OF CONTRACTS

A contract may be entered into for any period of time deemed to be in the best interests of the State but not exceeding 10 years inclusive, beginning January 1, 2010, of proposed contract renewals. The length of energy conservation program contracts or energy savings contracts may be entered into for a period of time deemed to be in the best interest of the State, but not exceeding 15 years, inclusive of proposed contract renewals. The Department of Innovation and Technology may enter into leases for dark fiber networks for any period of time deemed to be in the best interests of the State, but not exceeding 20 years, inclusive. The University of Illinois may enter into a lease with the University of Illinois at Chicago for real property to be used as an ambulatory surgical center for a term not to exceed 30 years in length in accordance with the provisions of 30 ILCS 500/40-25(a-5) is met. Contracts or leases for renewable energy resources may be for a period of time deemed to be in the best interest of the State, but not exceeding 25 years, inclusive of proposed contract or lease renewals (30 ILCS 500/25-47).

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.50 2 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	OTHER CONTRACT LIABILITIES	REVISION NUMBER 21-001

CONTENTS

Contracts for other than tangible personal property should be assigned unique contract numbers by the agency, obligated on Contract Obligation Documents, and supported by documentation which must include:

- Vendor name and address.
- Agency name.
- Description of services.
- Location at which services are to be performed, where applicable.
- Contract term.
- Method by which payment is to be computed. (If terms are "current rates" then the rate schedule must be attached.)
- Maximum or estimated amount to be paid, where applicable.
- Signature of vendor and authorized agency representative.
- Execution date.
- Appropriation Contingency Clause.
- Bid-Rigging/Bid Rotating Certification if contract was let for bid.
- Bribery clause certification.
- Child Labor Act (*May not apply to all contracts.*)
- Debt Delinquency certification.
- Drug Free Workplace Certification if contract is with individual or sole proprietor.
- Educational Loan Certification.
- Environmental Protection Act.
- Felons Certification.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.50 3 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	OTHER CONTRACT LIABILITIES	REVISION NUMBER 21-001

- Prohibited Bidders and Contractors certification.
- Forced Labor Act (*May not apply to all contracts.*)
- Illinois Use Tax Certification.
- International Anti-Boycott Certification for contracts that exceed \$10,000.
- Right to Audit Records Clause.
- Steel Products Procurement Certification for contracts for construction, reconstruction, alteration, repair, improvement or maintenance of public works.
- State Board of Elections Certification.
- Subcontractor Utilization statement.
- Subcontractor Disclosures, if applicable.
- Contractor's Federal Taxpayer Identification Number and Legal Status Disclosure Certification.
- Successor Contractor certification, if applicable.
- Such other provisions as may be specifically required by law.
- Any other information deemed necessary or advisable by the agency or the Attorney General.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.55 1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	LEASES FOR PERSONAL PROPERTY	REVISION NUMBER 21-001

LEASES FOR PERSONAL PROPERTY EXTERNAL VENDOR (38/P)

PURPOSE

State Agencies shall file leases for personal property exceeding \$20,000 with the Comptroller.

TIMING REQUIREMENTS

Leases for personal property must be filed with the Comptroller within 30 calendar days after execution. "Execution" is defined as the affixing of the authorized signatures of the proper state authorities and the owner or authorized agent of the property. These requirements also apply to multi-year lease, lease-purchase and installment purchase agreements for electronic data processing, telecommunications and duplicating equipment.

DEFINITION

This category includes all lease agreements for the rental of personal property, including office equipment, automobiles, and software licensing associated with State agencies.

DURATION OF CONTRACTS

A contract may be entered into for any period of time deemed to be in the best interests of the State but not exceeding 10 years inclusive, beginning January 1, 2010, of proposed contract renewals. The length of energy conservation program contracts or energy savings contracts may be entered into for a period of time deemed to be in the best interest of the State, but not exceeding 15 years, inclusive of proposed contract renewals. The Department of Innovation and Technology may enter into leases for dark fiber networks for any period of time deemed to be in the best interests of the State, but not exceeding 20 years, inclusive. The University of Illinois may enter into a lease with the University of Illinois at Chicago for real property to be used as an ambulatory surgical center for a term not to exceed 30 years in length in accordance with the provisions of 30 ILCS 500/40-25(a-5) is met. Contracts or leases for renewable energy resources may be for a period of time deemed to be in the best interest of the State, but not exceeding 25 years, inclusive of proposed contract or lease renewals (30 ILCS 500/25-47).

**STATE OF ILLINOIS
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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.55 2 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	LEASES FOR PERSONAL PROPERTY	REVISION NUMBER 21-001

CONTENTS

The lease must be legible, signed by the proper State authorities and the owner of the property or his authorized agent. It must include:

- Lessor's name and address.
- Leasing agency's name.
- Description of personal property. (Where applicable, serial numbers should be included).
- Beginning and ending dates of agreement. (See section 5.1 of the Illinois Purchasing Act).
- Monthly and annual payment amounts, where applicable.
- Maximum or estimated amount to be paid, where applicable.
- Signature of lessor and authorized agency representative.
- Execution date.
- Appropriation Contingency Clause.
- Bid-Rigging/Bid Rotating Certification if contract was let for bid.
- Bribery Clause certification.
- Child Labor Act (*May not apply to all contracts.*)
- Debt Delinquency certification.
- Drug Free Workplace if issued to an individual or sole proprietor and exceeds \$5,000.
- Educational Loan if lease is with an individual for goods or services.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.55 3 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	LEASES FOR PERSONAL PROPERTY	REVISION NUMBER 21-001

- Environmental Protection Act.
- Felons certification.
- Prohibited Bidders and Contractors certification.
- Forced Labor Act (*May not apply to all contracts.*)
- Illinois Use Tax Certification.
- International Anti-Boycott Certification (For contracts that exceed \$10,000).
- Right to Audit Records Clause.
- State Board of Elections Certification.
- Subcontractor Utilization Statement.
- Subcontractor Disclosures, if applicable.
- Contractor's Federal Taxpayer Identification Number and Legal Status Disclosure Certification.
- Such other provisions as may be specifically required by law.
- Any other information deemed necessary or advisable by the agency or the Attorney General.

**STATE OF ILLINOIS
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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.60 1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2015
PROCEDURE	TAXPAYER IDENTIFICATION NUMBER	REVISION NUMBER NEW

PURPOSE

In order to comply with contract requirements, agencies must include in all contracts a taxpayer identification number certification substantially as follows:

I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), **and**
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, **and**
3. I am a U.S. citizen or other U.S. person.

Name: _____

Taxpayer Identification Number:

Social Security Number _____
or

Employer Identification Number _____

(If you are an individual, enter your name and SSN as it appears on your Social Security Card. If completing this certification for a sole proprietorship, enter the owner's name followed by the name of the business and the owner's SSN or EIN. If completing this certification for a limited liability company (LLC) that is a disregarded entity, enter the name of the single member (owner) followed by the name of the LLC and a TIN (SSN or EIN) that is assigned to the owner, not the LLC. Check the legal status that corresponds to the owner. For all other entities, enter the name of the entity as used to apply for the entity's EIN and the EIN.)

**STATE OF ILLINOIS
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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO.
		15.20.60 2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2018
PROCEDURE	TAXPAYER IDENTIFICATION NUMBER	REVISION NUMBER
		19-001

Legal Status (*check one*):

- | | |
|--|---|
| <input type="checkbox"/> Individual | <input type="checkbox"/> Governmental |
| <input type="checkbox"/> Sole Proprietor/Sole Member LLC | <input type="checkbox"/> Nonresident alien |
| <input type="checkbox"/> Partnership/Legal Corporation | <input type="checkbox"/> Estate or trust |
| <input type="checkbox"/> Tax-exempt | <input type="checkbox"/> Pharmacy (Non-Corp.) |
| <input type="checkbox"/> Corporation providing or billing
medical and/or health care services | <input type="checkbox"/> Pharmacy/Funeral Home/Cemetery
(Corp.) |
| <input type="checkbox"/> Corporation NOT providing or billing
medical and/or health care services | <input type="checkbox"/> Limited Liability Company (select
applicable tax classification.) |
| <input type="checkbox"/> Other: _____ | <input type="checkbox"/> C = corporation |
| | <input type="checkbox"/> P = partnership |

Signature: _____ **Date:** _____

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.70 1 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 1988
PROCEDURE	CONTRACT IDENTIFICATION	REVISION NUMBER 89-001

CONTRACT IDENTIFICATION

Listed below are the most widely used types of contractual agreements and their corresponding transaction codes. It is intended that you use this list as a guide for selecting the proper transaction code for your contracts and leases. Any change made by the Comptroller to your cited transaction code and the reasons for the change will be discussed with your agency. If your agency has a contract for services not included in one of the listed groups, please contact the Comptroller's Obligations Section if assistance is needed.

21 - Professional or Artistic - External Vendors

22 - Professional or Artistic - State Agency

Accountants	Geologists
Accounting	
Accreditation	Hearing Officers
Actuaries	Historians
Administrative Law Judges	Hospitals
Ambulance Service	Hydrologists
Arbitrators	
Archaeologists	Inspectors
Architects	
Artists	Land Appraisers
Assistant Attorney General	Land Use Planners
Attorneys	Law Clerks
Attorneys Indemnification Act	
Audiologists	Management Services
Auditors	Meteorologists
Biologists	Naturalists
Botanists	Nurses
Cartographers	Optometrists
Certification	Orthopedists
Chemists	
Chiropractors	Pharmacists
Clergy	
Collection Services	
Consultants	

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.70 2 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2015
PROCEDURE	CONTRACT IDENTIFICATION	REVISION NUMBER 16-001

21 - Professional or Artistic - External Vendors

22 - Professional or Artistic - State Agency

Dentists	Photographers
Dieticians	Physical Therapists
	Physicians
Economists	Podiatrists
Editors	Programmers
Educators	Public Relations
Engineers	Psychotherapists,
civil	Psychiatrists
electrical	
structural	Surgeons
traffic	Surveyors
Entertainers	Systems Analysts, Programmers
Entomologists	
Environmental Analysts	Training courses
	Transportation Planners (air, land, water)
	Veterinarians

23 - Construction Contracts

Boilermakers & Steam Fitters

Carpenters Carpet & Tile Installation Contractors (electrical, general, highway)

Dry Wall Installation

Electricians

HVAC (heating, ventilation, AC, landscape)

Insulation

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.70 3 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 1995
PROCEDURE	CONTRACT IDENTIFICATION	REVISION NUMBER 96-001

23 - Construction Contracts

Land Acquisition

Masonry

Operating Engineers (heavy equipment operators)

Painters

Paving

Plumbing

Roofers

27 - Awards & Grants

Area & Site Development

Care Centers

Crime Prevention

Economic Development Services

Education Related Services

Emergency Disaster Relief

Employment Training Development (CETA)

Environmental Related Services

Energy Conservation

Fine Arts Development

Homemaker Services

Library Services

Mass Transit

Medical Services

Nutrition Programs

Professional Research Projects

Rehabilitation Services

Sewage Treatment Improvements

Social Services

Subsidies

Tourism

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.70 4 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 1995
PROCEDURE	CONTRACT IDENTIFICATION	REVISION NUMBER 96-001

28 - Other Contracts - External Vendor

29 - Other Contracts - State Agency

Auctioneer	Janitorial Services
	Mailing Services
	Mat Service
Barber	Messenger Service
Beautician	Moving & Relocation
Biological & Medical Labs	News Clipping
Blue Printing	Non-Legal Interns
Book Binding	Nurses Aid
Bookkeeping	Nursing Homes
Carpeting & Drapery Service	Optical Goods
Catering/Fast Foods	Outpatient Clinics
Child Care (Daycare)	
Clerical	Photo Developing & Microfilming
Clinics	Pianist & Organist
Collections Agency	Pilots
Computer Operators	Preservation of State Owned
Copying, Photo Finishing	Property-Maintenance
Courier Service	
Court Reporting	Recreational Activities
Court Reporting Services	Repair & Maintenance (electrical, elevators, EDP equipment, office machines, equipment, heavy machinery, real property, telecommunications, aircraft)
Data Entry	Restaurants
Day Care Centers	
Dental Laboratories	
Dry Cleaning	
Foster Care	Secretarial
Foster Homes	Security Services
Funeral Homes	Smock Service
	Snow Removal
Garbage Service	Septic & Sewage Pumping
Grounds Keeper	
	Transportation Services (air, land, rail)
Hotels & Motels	Travel Aid
Interns	Towel Service

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.70 5 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2015
PROCEDURE	CONTRACT IDENTIFICATION	REVISION NUMBER 16-001

28 - Other Contracts - External Vendor

29 - Other Contracts - State Agency

Labs
Landscaping
Laundry Service
Legislative Aid
Linen Service

31 - Lease of Real Property

Real Property
Rental Parking

Storage

38 - Other Leases - External Vendor

39 - Other Leases - State Agency

Back Hoes
Bookkeeping Machine
Buses

Meeting Rooms, use of

Office Furniture

Calculators
Canoes
Cars and Trucks
Classrooms, use of
Copying Machine

Projectors
Postage Meters

Rental of Computer Time Services
Rental of EDP Subscriptions

EDP Hardware
EDP Software
EDP Terminals

Sewing Machines

Films
Fork Lifts

License

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.80 1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2018
PROCEDURE	RENEWALS and AMENDMENTS	REVISION NUMBER 19-001

RENEWALS and AMENDMENTS

PURPOSE

State Agencies shall file all renewals and amendments of any contract liability on file with the Comptroller.

TIMING

Such renewals and amendments must be filed within 30 calendar days after execution.

REQUIREMENTS

Renewals and amendments must be two-party signed agreements, unless otherwise provided in the original contract. For example, if an existing contract is to be renewed for the next fiscal year, the renewal must be in writing and signed by both parties, unless the contract gives the State the right to renew unilaterally. All renewals and amendments must be filed with the Comptroller.

All modifications (including, but not limited to, extensions and renewals) to a contract must be executed prior to the ending date of the contract. Failure to properly execute a modification prior to the ending date of the contract will require the agency to initiate a new contract.

If both parties do not agree to the modification prior to the ending date of the contract, the contract is expired per its terms and may not be modified.

If both parties agreed to the modification prior to the ending date of the contract but failed to reduce it to writing prior to the ending date of the contract, the following provisions will come into effect. The Comptroller's Office may accept modifications if the following conditions are met:

1. The modification was in compliance with provisions of the original contract.
2. Both parties agreed to the modification prior to the ending date of the contract but failed to reduce it to writing prior to the ending date of the contract.

**STATE OF ILLINOIS
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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.80 2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2018
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3. The individual who signed the original contract for the Vendor (or their successor) completes and signs an affidavit containing:
 - a. A statement that the modification was agreed to by both parties prior to the ending date of the contract.
 - b. A detailed explanation of why this modification was not reduced to writing prior to the ending date of the contract.

4. The individual who signed the original contract for the Agency (or their successor) completes and signs an affidavit containing:
 - a. A statement that the modification was agreed to by both parties prior to the ending date of the contract.
 - b. A detailed explanation of why this modification was not reduced to writing prior to the ending date of the contract.

5. A notary signature and seal.

6. One original of each affidavit.

Renewals and amendments to extend a contract term must include all required contract certifications that have been enacted since the original filing of the agreement.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.85 1 of 1
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2018
PROCEDURE	INTENT AFFIDAVIT	REVISION NUMBER NEW

INTENT AFFIDAVIT

PURPOSE

An Intent Affidavit is required during lapse period of a fiscal year if a new agreement or an amendment to increase an existing agreement is not fully executed prior to July 1.

TIMING

Applies to agreements or amendments to increase agreements filed during lapse period for the prior fiscal year that were executed after June 30.

REQUIREMENTS

An Intent Affidavit is required when both parties agreed to the contract or amendment prior to the end of the fiscal year but failed to execute the document on or before June 30. An Affidavit is required from each party (vendor and/or agency) that failed to execute the agreement or amendment before the end of the fiscal year. If both the vendor and agency signed after June 30, affidavits must be submitted by both parties.

The Intent Affidavit must include:

1. A statement that the agreement or amendment was agreed to by both parties prior to the end of the fiscal year.
2. A detailed explanation of why the agreement or amendment was not executed prior to the end of the fiscal year.
3. A notary signature and seal.

The original of each affidavit is submitted with the contract documents.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.90 1 of 1
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	LIQUIDATING AN OBLIGATION	REVISION NUMBER 21-001

LIQUIDATING AN OBLIGATION

A liquidation is the reduction of an obligation or liability, either in part or in its entirety, through an expenditure. An agency obligation is liquidated by submitting a voucher for processing by the Comptroller. The voucher must identify the obligation to be liquidated and the corresponding payment amount related to the obligation.

Exhibit 15.20.90-A illustrates how an invoice-voucher should be completed to liquidate an outstanding obligation. Completing the obligation section of the voucher requires four steps:

In area 10 (on the first line only), enter services dates and four-digit GAAP Code.

In area (22) enter the obligation number.

| In area (23), enter the payment amount related to each obligation and each unobligated expenditure.

| In area (24), enter the sum of (23).

Invoice Voucher

Office of the Comptroller
325 West Adams Street
Springfield, IL 62704

Name and Location of State Agency or Institution

PAYMENT OF INTEREST MAY BE AVAILABLE IF THE STATE FAILS TO COMPLY WITH THE STATE PROMPT PAYMENT ACT, 30 ILCS 540.	2. Taxpayer Identification Number 123456789	4. Voucher No. <u>900090029</u> 5. Voucher Date <u>8-1-08</u>
	3. Vendor or Payee LAST NAME FIRST NAME MIDDLE INITIAL OR BUSINESS NAME ABC INC 325 WEST ADAMS SPRINGFIELD, IL 62704	6. Appropriation Account Code <u>001-36012-1200-00-00</u> 7. Invoice Number <u>901658</u> 8. Invoice Date <u>7/2/08</u>

10. Indicate Beginning and Ending Date of Service and GAAP Code. Give Complete Description of Articles/Services Rendered or Attach Itemized Vendor Invoice	11. Quantity	12. Units	13. Unit Price	14. Amount
Service Dates: 7/01/08 – 6/30/09 GAAP Code: 7800 Audits of Funeral Homes and Cemetery Care				\$ 18,900.00

18. Exp. Obj	19. Exp. Amount	20. CFDA No.				15. Subtotal	
1242	\$ 18,900.00						\$ 18,900.00
			22. Obligation No.	23. Payment Amount			
			90000123456	\$ 18,900.00		16. Discount / Deduction	
						17. Total Amount	
21. Total Exp.	\$ 18,900.00		24. Total Payment Amount	\$ 18,900.00			\$ 18,900.00

25. For Agency Use Only

Approved for Payment

8/1/08

Receiving Officer Date Clerk

Head of Unit or Authorized Agent Date

Certification of Receiving Agency

I certify that the goods or services specified on this voucher were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred, that such goods or services meet all the required standards set forth in the purchase agreement or contract to which this voucher relates; and that the amount shown on this voucher is correct and approved for payment. If applicable, the reporting requirements of section 5.1 of the Governor's Office of Management and Budget Act have been met.

8/1/08

Susan Smith
Agency Head (Signature)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.95 1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2020
PROCEDURE	CONTRACT SIGNATURE AUTHORIZATION FORM (SCO-470)	REVISION NUMBER 20-002

CONTRACT SIGNATURE AUTHORIZATION FORM (SCO-470)

PURPOSE

The Contract Signature Authorization Form (SCO-470) is available on the Comptroller's website at <http://illinoiscomptroller.gov/agencies/accounting-forms>. This form is used to provide specimen signatures to the Comptroller for persons authorized to sign the agency head approval line on contracts, interagency agreements, purchase orders, grants or leases, hereafter referred to as "contracts" (30 ILCS 105/10). The form is also prepared for designees authorized to affix the signature of the agency head on the agency head approval line on contracts, such as with a stamp or signature machine (30 ILCS 105/9.02).

TIMING REQUIREMENTS

Frequency of submission of new Contract Signature Authorization Forms is dependent on when the use of a signature is authorized or the period for which the signature was valid has lapsed. Agencies must notify the Comptroller when a Contract Signature Authorization Form on file should be revoked. Notification must be submitted via a Contract Signature Revocation Form (available on the Comptroller's website at <http://illinoiscomptroller.gov/agencies/accounting-forms>).

DISTRIBUTION

The Contract Signature Authorization Form is prepared and filed with the Comptroller. Forms must be scanned as PDF documents and emailed to the Comptroller's Office to obligations@illinoiscomptroller.gov.

The subject line of the email must include the agency number and the name(s) of the individual(s) authorized must be contained in the body of the email.

The original signed document must be maintained by the Agency. Each agency document should be scanned as a separate document. Multiple forms can be sent in one email.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.95 2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2018
PROCEDURE	CONTRACT SIGNATURE AUTHORIZATION FORM (SCO-470)	REVISION NUMBER 19-001

CONTENTS

Contract Signature Authorization Forms are prepared individually for each agency head and designee. All fields on the form are required and are to be typed or printed. Refer to Exhibits 15.20.95-A & B.

NOTE: This form is applicable to authorizations for contracts only. A separate form is required for Commercial and Payroll vouchers (SCO-095). All forms are available on the Comptroller's website at <http://illinoiscomptroller.gov/agencies/accounting-forms>.

REFERENCE - Corresponds to the Line/Section Number on the form.

- 1) Type/print the full agency name. Do not abbreviate.
- 2) Type/print the three-digit agency code as per Procedure 11.50.40: Organization Unit Code Assignment.
- 3) Provide the name, phone number and email of the individual to be contacted regarding signature authorizations for contracts.
- 4) Type/Print the name of either the agency head or designee who will be given authority to sign or affix the signature of the agency head.
- 5) Specimen Signature:
 - a. If #4 is the agency head, the agency head must sign his/her signature.
 - b. If #4 is a designee, the designee must sign or affix the signature or facsimile (stamp or electronic) signature of the agency head and his/her original signature ***precisely*** as it will appear on the contract.
 - i. Place a ✓ or X in the box if the agency head's signature is affixed electronically or with a stamp.
 - c. **Initials are not acceptable.**
- 6) Enter the effective date authorization is granted. Do not enter the current date unless it is the effective date for this authorization.
- 7) Type/print the agency head's title and agency name into the agency head Approval block.
- 8) The agency head must sign the Approval block. Type/print the name of the agency head.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

CONTRACT SIGNATURE AUTHORIZATION FORM
(SAMS PROCEDURE 15.20.95)

The **Contract Signature Authorization Form** is used to provide specimen signatures to the Comptroller for persons authorized to sign the Agency Head approval line on contracts, interagency agreements, purchase orders, grants and leases.

Contract Signature Authorization Forms must be emailed with the agency number included in the subject line and the name of the authorized individual in the body of the email to:

obligations@illinoiscomptroller.gov

The original signed document must be maintained by the Agency. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

ALL FIELDS ARE REQUIRED

- 1) **AGENCY NAME** (Do Not Abbreviate): Lake Area Development Agency
- 2) **AGENCY CODE** (Three-digit Number): 999
- 3) **AGENCY CONTACT INFORMATION** (The individual to be contacted regarding this signature authorization form):
Name (Type/Print): Susan Contact
Phone Number: 217-782-XXXX
Email Address: susan.contact@illinois.gov
- 4) **NAME OF AGENCY HEAD OR DESIGNEE** (Type/Print the name of either the Agency Head or designee authorized to sign or affix the signature of the Agency Head):
John Agency Head
- 5) **SPECIMEN SIGNATURE** (The designee must sign [not print]/affix the Agency Head's name followed by his/her name precisely as it will appear on the contract—initials are not acceptable):

 Agency Head signature is a stamp.
- 6) **EFFECTIVE DATE OF AUTHORIZATION***: 7/1/2018
- 7) **APPROVAL** (Type/Print the title and agency name into the certification):
I certify that I am the elected/appointed Director of the
(Title of Agency Head)
Lake Area Development Agency
(Name of Agency)
- I hereby approve the signature delegation authorized above for the purposes of signing contracts and/or associated affidavits. **I hereby certify that the original signed document exists in my possession.**
- 8)  John Agency Head
Signature of Agency Head Type/Print Name of Agency Head

*Enter the effective date authorization is granted. Do not enter the current date unless it is the effective date for this authorization.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

CONTRACT SIGNATURE AUTHORIZATION FORM
(SAMS PROCEDURE 15.20.95)

The **Contract Signature Authorization Form** is used to provide specimen signatures to the Comptroller for persons authorized to sign the Agency Head approval line on contracts, interagency agreements, purchase orders, grants and leases.

Contract Signature Authorization Forms must be emailed with the agency number included in the subject line and the name of the authorized individual in the body of the email to:

obligations@illinoiscomptroller.gov

The original signed document must be maintained by the Agency. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

ALL FIELDS ARE REQUIRED

- 1) **AGENCY NAME** (Do Not Abbreviate): Lake Area Development Agency
- 2) **AGENCY CODE** (Three-digit Number): 999
- 3) **AGENCY CONTACT INFORMATION** (The individual to be contacted regarding this signature authorization form):
Name (Type/Print): Susan Contact
Phone Number: 217-782-XXXX
Email Address: susan.contact@illinois.gov
- 4) **NAME OF AGENCY HEAD OR DESIGNEE** (Type/Print the name of either the Agency Head or designee authorized to sign or affix the signature of the Agency Head):
Joe Authorized Person
- 5) **SPECIMEN SIGNATURE** (The designee must sign [not print]/affix the Agency Head's name followed by his/her name precisely as it will appear on the contract—initials are not acceptable):
John Agency Head by Joe Authorized Person
 Agency Head signature is a stamp.
- 6) **EFFECTIVE DATE OF AUTHORIZATION***: 7/1/2018
- 7) **APPROVAL** (Type/Print the title and agency name into the certification):
I certify that I am the elected/appointed Director of the
(Title of Agency Head)
Lake Area Development Agency
(Name of Agency)
- I hereby approve the signature delegation authorized above for the purposes of signing contracts and/or associated affidavits. **I hereby certify that the original signed document exists in my possession.**
- 8) John Agency Head John Agency Head
Signature of Agency Head Type/Print Name of Agency Head

*Enter the effective date authorization is granted. Do not enter the current date unless it is the effective date for this authorization.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

CONTRACT SIGNATURE AUTHORIZATION FORM
(SAMS PROCEDURE 15.20.95)

The **Contract Signature Authorization Form** is used to provide specimen signatures to the Comptroller for persons authorized to sign the Agency Head approval line on contracts, interagency agreements, purchase orders, grants and leases.

Contract Signature Authorization Forms must be emailed with the agency number included in the subject line and the name of the authorized individual in the body of the email to:

obligations@illinoiscomptroller.gov

The original signed document must be maintained by the Agency. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

ALL FIELDS ARE REQUIRED

- 1) **AGENCY NAME** (Do Not Abbreviate): Lake Area Development Agency
- 2) **AGENCY CODE** (Three-digit Number): 999
- 3) **AGENCY CONTACT INFORMATION** (The individual to be contacted regarding this signature authorization form):
Name (Type/Print): Susan Contact
Phone Number: 217-782-XXXX
Email Address: susan.contact@illinois.gov
- 4) **NAME OF AGENCY HEAD OR DESIGNEE** (Type/Print the name of either the Agency Head or designee authorized to sign or affix the signature of the Agency Head):
Joe Authorized Person
- 5) **SPECIMEN SIGNATURE** (The designee must sign [not print]/affix the Agency Head's name followed by his/her name precisely as it will appear on the contract—initials are not acceptable):
John Agency Head [STAMP] by Joe Authorized Person
 Agency Head signature is a stamp.
- 6) **EFFECTIVE DATE OF AUTHORIZATION***: 7/1/2018
- 7) **APPROVAL** (Type/Print the title and agency name into the certification):
I certify that I am the elected/appointed Director of the
(Title of Agency Head)
Lake Area Development Agency
(Name of Agency)
- I hereby approve the signature delegation authorized above for the purposes of signing contracts and/or associated affidavits. **I hereby certify that the original signed document exists in my possession.**
- 8) John Agency Head John Agency Head
Signature of Agency Head Type/Print Name of Agency Head

*Enter the effective date authorization is granted. Do not enter the current date unless it is the effective date for this authorization.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.96 1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2020
PROCEDURE	CONTRACT SIGNATURE REVOCATION FORMS (SCO-470-A and SCO-470-B)	REVISION NUMBER 20-002

**CONTRACT SIGNATURE REVOCATION FORMS
(SCO-470-A and SCO-470-B)**

PURPOSE

Agencies must notify the Comptroller when a Contract Signature Authorization Form on file should be revoked. Notification must be submitted via a Contract Signature Revocation Form (available on the Comptroller's website at <http://illinoiscomptroller.gov/agencies/accounting-forms>).

TIMING REQUIREMENTS

Frequency of submission of Contract Signature Revocation Forms is dependent on when signature authorization is revoked or the period for which the signature was valid has lapsed.

DISTRIBUTION

The completed Contract Signature Revocation Form must be scanned as a PDF document and emailed to the Comptroller's Office to obligations@illinoiscomptroller.gov.

The subject line of the email must include the agency number and the name(s) of the individual(s) being revoked must be contained in the body of the email.

The original signed document must be maintained by the Agency as required by the Record Retentions Policy. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

CONTENTS

CONTRACT SIGNATURE REVOCATION FORM – DESIGNEE (SCO-470-A)

The Contract Signature Revocation Form – Designee is used to revoke specimen signatures for persons authorized to sign the agency head approval line on contracts on behalf of the agency head. All fields on the form are required and are to be typed or printed. Refer to Exhibit 15.20.96-A.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.96 2 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2019
PROCEDURE	CONTRACT SIGNATURE REVOCATION FORMS (SCO-470-A and SCO-470-B)	REVISION NUMBER 20-001

NOTE: This form is applicable to revocations for contracts only. A separate form is required for Voucher Signature Revocations (SCO-095-A or SCO-095-B). All forms are available on the Comptroller's website at <http://illinoiscomptroller.gov/agencies/accounting-forms>.

REFERENCE - Corresponds to the Line/Section Number on the form.

- 1) Type/print the full agency name. Do not abbreviate.
- 2) Type/print the three-digit agency code as per Procedure 11.50.40: Organization Unit Code Assignment.
- 3) Provide the name, phone number and email of the individual to be contacted regarding signature revocations for contracts.
- 4) Type/Print the name of the designee previously authorized to sign or affix the signature of the agency head on contracts.
- 5) Enter the date the revocation is effective. Do not enter the current date unless it is the effective date for this revocation. The revocation will be effective at the close of business of the date entered.
- 6) An authorized representative must sign the Approval block. Type/print the name and title of the authorized representative whose signature appears on the form.

CONTRACT SIGNATURE REVOCATION FORM – AGENCY HEAD (SCO-470-B)

The Contract Signature Revocation Form – Agency Head is prepared when the authority for a previous agency head and all designees is to be revoked. All fields on the form are required and are to be typed or printed. Refer to Exhibit 15.20.96-B.

NOTE: This form is applicable to revocations for contracts only. A separate form is required for Voucher Signature Revocations (SCO-095-A or SCO-095-B). All forms are available on the Comptroller's website at <http://illinoiscomptroller.gov/agencies/accounting-forms>.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.96 3 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2019
PROCEDURE	CONTRACT SIGNATURE REVOCATION FORMS (SCO-470-A and SCO-470-B)	REVISION NUMBER 20-001

REFERENCE - Corresponds to the Line/Section Number on the form.

- 1) Type/print the full agency name. Do not abbreviate.
- 2) Type/print the three-digit agency code as per Procedure 11.50.40: Organization Unit Code Assignment.
- 3) Provide the name, phone number and email of the individual to be contacted regarding signature revocations for contracts.
- 4) Type/Print the name of the previous agency head.
- 5) Enter the date the revocation is effective. Do not enter the current date unless it is the effective date for this revocation. The revocation will be effective at the close of business of the date entered.
- 6) An authorized representative of the agency must sign the Approval block. Type/print the name and title of the authorized representative whose signature appears on the form.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

**CONTRACT SIGNATURE REVOCATION FORM—
DESIGNEE (SAMS PROCEDURE 15.20.96)**

The **Contract Signature Revocation Form - Designee** form is used to revoke specimen signatures for persons authorized to sign the Agency Head approval line on contracts, interagency agreements, purchase orders, grants and leases.

Contract Signature Revocation Form - Designee forms must be emailed with the agency number included in the subject line and the name of the revoked individual in the body of the email to:

obligations@illinoiscomptroller.gov

The original signed document must be maintained by the Agency. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

ALL FIELDS ARE REQUIRED

- 1) **AGENCY NAME** (Do Not Abbreviate): Lake Development Agency
- 2) **AGENCY CODE** (Three-digit Number): 999
- 3) **AGENCY CONTACT INFORMATION** (The individual to be contacted regarding this signature revocation form):
 - Name** (Type/Print): Susan Contact
 - Phone Number**: 217-782-XXXX
 - Email Address**: susan.contact@illinois.gov
- 4) **NAME OF PERSON PREVIOUSLY AUTHORIZED TO SIGN OR AFFIX THE AGENCY HEAD SIGNATURE**
(Type/Print the name of the individual previously authorized to sign or affix the signature of the Agency Head):
Robert Authorized Person
- 5) **EFFECTIVE DATE OF REVOCATION***: 7/1/2018
- 6) By signing this form, I am requesting that the Comptroller's Office revoke signature authority for the above-named Agency Head signature designee on the effective date shown above. **I hereby certify that the original signed document exists in my possession.**

John Agency Head
Signature of Authorized Representative

John Agency Head
Type/Print Name of Authorized Representative

Director
Type/Print Title of Authorized Representative

*Enter the date the revocation is effective. Do not enter the current date unless it is the effective date for this revocation.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

**CONTRACT SIGNATURE REVOCATION FORM-
DESIGNEE (SAMS PROCEDURE 15.20.96)**

The **Contract Signature Revocation Form - Designee** form is used to revoke specimen signatures for persons authorized to sign the Agency Head approval line on contracts, interagency agreements, purchase orders, grants and leases.

Contract Signature Revocation Form - Designee forms must be emailed with the agency number included in the subject line and the name of the revoked individual in the body of the email to:

obligations@illinoiscomptroller.gov

The original signed document must be maintained by the Agency. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

ALL FIELDS ARE REQUIRED

- 1) **AGENCY NAME** (Do Not Abbreviate): Lake Development Agency
- 2) **AGENCY CODE** (Three-digit Number): 999
- 3) **AGENCY CONTACT INFORMATION** (The individual to be contacted regarding this signature revocation form):
 Name (Type/Print): Susan Contact
 Phone Number: 217-782-XXXX
 Email Address: susan.contact@illinois.gov
- 4) **NAME OF PERSON PREVIOUSLY AUTHORIZED TO SIGN OR AFFIX THE AGENCY HEAD SIGNATURE**
(Type/Print the name of the individual previously authorized to sign or affix the signature of the Agency Head):
John Agency Head
- 5) **EFFECTIVE DATE OF REVOCATION***: 7/1/2018
- 6) By signing this form, I am requesting that the Comptroller's Office revoke signature authority for the above-named Agency Head signature designee on the effective date shown above. **I hereby certify that the original signed document exists in my possession.**

James Authorized Representative
Signature of Authorized Representative

James Authorized Representative
Type/Print Name of Authorized Representative

Chief Fiscal Officer
Type/Print Title of Authorized Representative

*Enter the date the revocation is effective. Do not enter the current date unless it is the effective date for this revocation.



**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.98 1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2020
PROCEDURE	CHIEF PROCUREMENT OFFICER (CPO) SIGNATURE AUTHORIZATION FORM (SCO-471)	REVISION NUMBER 20-002

CHIEF PROCUREMENT OFFICER (CPO)
SIGNATURE AUTHORIZATION FORM (SCO-471)

PURPOSE

The Chief Procurement Officer (CPO) Signature Authorization Form is available on the Comptroller's website at <http://illinoiscomptroller.gov/agencies/accounting-forms>. This form is used by CPOs and designees to provide specimen signatures to the Comptroller for persons authorized to sign contracts and Late Execution Waiver requests on behalf of the CPO.

TIMING REQUIREMENTS

Frequency of submission of new Chief Procurement Officer (CPO) Signature Authorization Forms is dependent upon when the use of a signature is authorized or the period for which the signature was valid has lapsed. The Comptroller's Office must be notified when a Chief Procurement Officer (CPO) Signature Authorization Form on file should be revoked. Notification must be submitted via a Chief Procurement Officer (CPO) Signature Revocation Form (available on the Comptroller's website at <http://illinoiscomptroller.gov/agencies/accounting-forms>).

DISTRIBUTION

The completed Chief Procurement Officer (CPO) Signature Authorization Form must be scanned as a PDF document and emailed to the Comptroller's Office to obligations@illinoiscomptroller.gov

The subject line of the email must include the agency number and the name(s) of the individual(s) authorized must be contained in the body of the email.

The original signed document must be maintained at the office of the Chief Procurement Officer. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.98 2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2018
PROCEDURE	CHIEF PROCUREMENT OFFICER (CPO) SIGNATURE AUTHORIZATION FORM (SCO-471)	REVISION NUMBER 19-001

CONTENTS

Chief Procurement Officer (CPO) Signature Authorization Forms are prepared individually for each CPO and designee. All fields on the form are required and are to be typed or printed. Refer to Exhibits 15.20.98-A & B.

REFERENCE - Corresponds to the Line/Section Number on the form.

- 1) Provide the name, phone number and email of the individual to be contacted regarding signature authorizations for CPOs.
- 2) Check one box to identify the area of jurisdiction for the CPO.
- 3) Type/Print the name of either the CPO or designee authorized to sign or affix the signature of the CPO.
- 4) Specimen Signature:
 - a. If #4 is the CPO, the CPO must sign his/her signature.
 - b. If #4 is a designee, the designee must sign or affix the signature or facsimile (stamp or electronic) signature of the CPO and his/her original signature *precisely* as it will appear on contracts and Late Execution Waiver Requests.
 - i. Place a ✓ or X in the box if the CPO's signature is affixed electronically or with a stamp.
 - c. **Initials are not acceptable.**
- 5) Enter the effective date authorization is granted. Do not enter the current date unless it is the effective date for this authorization.
- 6) The CPO must sign the Approval block. Type/print the name of the CPO.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

**CHIEF PROCUREMENT OFFICER (CPO)
SIGNATURE AUTHORIZATION FORM**
(SAMS PROCEDURE 15.20.98)

The **Chief Procurement Officer (CPO) Signature Authorization Form** is used to provide specimen signatures to the Comptroller for persons authorized to sign the CPO approval line on Late Execution Waiver Requests.

Chief Procurement Officer (CPO) Signature Authorization Forms must be emailed with the area of jurisdiction included in the subject line and the name of the authorized individual in the body of the email to:

obligations@illinoiscomptroller.gov

The original signed document must be maintained at the office of the Chief Procurement Officer. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

ALL FIELDS ARE REQUIRED

1) CONTACT INFORMATION (The individual to be contacted regarding this signature authorization form):

Name (Type/Print): Jeff Contact

Phone Number: 217-782-XXXX

Email Address: jeff.contact@illinois.gov

2) AREA OF JURISDICTION (Check one):

Governor

Comptroller

Capital Development Bd (Construction)

Lt. Governor

Treasurer

Dept of Transportation (Construction)

Attorney General

Governor's Office of Management/Budget

Institutions of Higher Education

Secretary of State

Auditor General

General Services

Other (Please specify): _____

3) NAME OF PERSON AUTHORIZED TO SIGN OR AFFIX CPO SIGNATURE (Type/Print the name of either the Chief Procurement Officer or designee authorized to sign or affix the signature of the Chief Procurement Officer):

Jesse Chief Procurement Officer

4) SPECIMEN SIGNATURE (The designee must sign [not print]/affix the Chief Procurement Officer's name followed by his/her name precisely as it will appear on Late Execution Waiver Requests—initials are not acceptable):

Jesse Chief Procurement Officer

CPO signature is a stamp.

5) EFFECTIVE DATE OF AUTHORIZATION*: 7/1/2018

6) APPROVAL

I certify that I am the Chief Procurement Officer. I hereby approve the signature delegation authorized above for the purposes of signing Late Execution Waiver Requests. **I hereby certify that the original signed document exists in my possession.**

Jesse Chief Procurement Officer
Signature of Chief Procurement Officer

Jesse Chief Procurement Officer
Type/Print Name of Chief Procurement Officer

*Enter the effective date authorization is granted. Do not enter the current date unless it is the effective date for this authorization.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

**CHIEF PROCUREMENT OFFICER (CPO)
SIGNATURE AUTHORIZATION FORM**

(SAMS PROCEDURE 15.20.98)

The **Chief Procurement Officer (CPO) Signature Authorization Form** is used to provide specimen signatures to the Comptroller for persons authorized to sign the CPO approval line on Late Execution Waiver Requests.

Chief Procurement Officer (CPO) Signature Authorization Forms must be emailed with the area of jurisdiction included in the subject line and the name of the authorized individual in the body of the email to:

obligations@illinoiscomptroller.gov

The original signed document must be maintained at the office of the Chief Procurement Officer. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

ALL FIELDS ARE REQUIRED

1) CONTACT INFORMATION (The individual to be contacted regarding this signature authorization form):

Name (Type/Print): Jeff Contact

Phone Number: 217-782-XXXX

Email Address: jeff.contact@illinois.gov

2) AREA OF JURISDICTION (Check one):

- | | | |
|--|---|--|
| <input type="checkbox"/> Governor | <input checked="" type="checkbox"/> Comptroller | <input type="checkbox"/> Capital Development Bd (Construction) |
| <input type="checkbox"/> Lt. Governor | <input type="checkbox"/> Treasurer | <input type="checkbox"/> Dept of Transportation (Construction) |
| <input type="checkbox"/> Attorney General | <input type="checkbox"/> Governor's Office of Management/Budget | <input type="checkbox"/> Institutions of Higher Education |
| <input type="checkbox"/> Secretary of State | <input type="checkbox"/> Auditor General | <input type="checkbox"/> General Services |
| <input type="checkbox"/> Other (Please specify): _____ | | |

3) NAME OF PERSON AUTHORIZED TO SIGN OR AFFIX CPO SIGNATURE (Type/Print the name of either the Chief Procurement Officer or designee authorized to sign or affix the signature of the Chief Procurement Officer):

Jack Authorized Person

4) SPECIMEN SIGNATURE (The designee must sign [not print]/affix the Chief Procurement Officer's name followed by his/her name precisely as it will appear on Late Execution Waiver Requests—initials are not acceptable):

Jesse Chief Procurement Officer by Jack Authorized Person

CPO signature is a stamp.

5) EFFECTIVE DATE OF AUTHORIZATION*: 7/1/2018

6) APPROVAL

I certify that I am the Chief Procurement Officer. I hereby approve the signature delegation authorized above for the purposes of signing Late Execution Waiver Requests. **I hereby certify that the original signed document exists in my possession.**

Jesse Chief Procurement Officer
Signature of Chief Procurement Officer

Jesse Chief Procurement Officer
Type/Print Name of Chief Procurement Officer

*Enter the effective date authorization is granted. Do not enter the current date unless it is the effective date for this authorization.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

**CHIEF PROCUREMENT OFFICER (CPO)
SIGNATURE AUTHORIZATION FORM**

(SAMS PROCEDURE 15.20.98)

The **Chief Procurement Officer (CPO) Signature Authorization Form** is used to provide specimen signatures to the Comptroller for persons authorized to sign the CPO approval line on Late Execution Waiver Requests.

Chief Procurement Officer (CPO) Signature Authorization Forms must be emailed with the area of jurisdiction included in the subject line and the name of the authorized individual in the body of the email to:

obligations@illinoiscomptroller.gov

The original signed document must be maintained at the office of the Chief Procurement Officer. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

ALL FIELDS ARE REQUIRED

1) CONTACT INFORMATION (The individual to be contacted regarding this signature authorization form):

Name (Type/Print): Jeff Contact

Phone Number: 217-782-XXXX

Email Address: jeff.contact@illinois.gov

2) AREA OF JURISDICTION (Check one):

- | | | |
|--|---|--|
| <input type="checkbox"/> Governor | <input checked="" type="checkbox"/> Comptroller | <input type="checkbox"/> Capital Development Bd (Construction) |
| <input type="checkbox"/> Lt. Governor | <input type="checkbox"/> Treasurer | <input type="checkbox"/> Dept of Transportation (Construction) |
| <input type="checkbox"/> Attorney General | <input type="checkbox"/> Governor's Office of Management/Budget | <input type="checkbox"/> Institutions of Higher Education |
| <input type="checkbox"/> Secretary of State | <input type="checkbox"/> Auditor General | <input type="checkbox"/> General Services |
| <input type="checkbox"/> Other (Please specify): _____ | | |

3) NAME OF PERSON AUTHORIZED TO SIGN OR AFFIX CPO SIGNATURE (Type/Print the name of either the Chief Procurement Officer or designee authorized to sign or affix the signature of the Chief Procurement Officer):

Jack Authorized Person

4) SPECIMEN SIGNATURE (The designee must sign [not print]/affix the Chief Procurement Officer's name followed by his/her name precisely as it will appear on Late Execution Waiver Requests—initials are not acceptable):

Jesse Chief Procurement Officer [STAMP] by Jack Authorized Person
 CPO signature is a stamp.

5) EFFECTIVE DATE OF AUTHORIZATION*: 7/1/2018

6) APPROVAL

I certify that I am the Chief Procurement Officer. I hereby approve the signature delegation authorized above for the purposes of signing Late Execution Waiver Requests. **I hereby certify that the original signed document exists in my possession.**

Jesse Chief Procurement Officer
Signature of Chief Procurement Officer

Jesse Chief Procurement Officer
Type/Print Name of Chief Procurement Officer

*Enter the effective date authorization is granted. Do not enter the current date unless it is the effective date for this authorization.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.99 1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2020
PROCEDURE	CHIEF PROCUREMENT OFFICER (CPO) SIGNATURE REVOCATION FORMS (SCO-471-A and SCO-471-B)	REVISION NUMBER 20-002

**CHIEF PROCUREMENT OFFICER (CPO) SIGNATURE REVOCATION FORMS
(SCO-471-A and SCO-471-B)**

PURPOSE

The Comptroller must be notified when the signature authorization of a Chief Procurement Officer (CPO) or a designee is revoked. Notification must be submitted via a Chief Procurement Officer (CPO) Signature Revocation Form (available on the Comptroller's website at <http://illinoiscomptroller.gov/agencies/accounting-forms>).

TIMING REQUIREMENTS

Frequency of submission of Chief Procurement Officer (CPO) Signature Revocation Forms is dependent on when signature authorization is revoked or the period for which the signature was valid has lapsed.

DISTRIBUTION

The completed Chief Procurement Officer (CPO) Signature Revocation Form must be scanned as a PDF document and emailed to the Comptroller's office to obligations@illinoiscomptroller.gov.

The subject line of the email must include the agency number and the name(s) of the individual(s) being revoked must be contained in the body of the email.

The original signed document must be maintained by the Agency as required by the Record Retentions Policy. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.99 2 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2019
PROCEDURE	CHIEF PROCUREMENT OFFICER (CPO) SIGNATURE REVOCATION FORMS (SCO-471-A and SCO-471-B)	REVISION NUMBER 20-001

CONTENTS

**CHIEF PROCUREMENT OFFICER (CPO) SIGNATURE REVOCATION FORM –
DESIGNEE (SCO-471-A)**

The Chief Procurement Officer (CPO) Signature Revocation Form – Designee is used to revoke specimen signatures for designees authorized to sign on behalf of the CPO. All fields on the form are required and are to be typed or printed. Refer to Exhibit 15.20.99-A.

REFERENCE - Corresponds to the Line/Section Number on the form.

- 1) Provide the name, phone number and email of the individual to be contacted regarding CPO signature revocations.
- 2) Check one box to establish the relevant area of jurisdiction.
- 3) Type/Print the name of the designee previously authorized to sign or affix the signature of the CPO.
- 4) Enter the date the revocation is effective. Do not enter the current date unless it is the effective date for this revocation. The revocation will be effective at the close of business of the date entered.
- 5) An authorized representative must sign the Approval block. Type/print the name and title of the authorized individual whose signature appears on the form.

**CHIEF PROCUREMENT OFFICER (CPO) SIGNATURE REVOCATION FORM
(SCO-471-B)**

The Chief Procurement Officer (CPO) Signature Revocation Form is prepared when the authority for a previous CPO and all designees is to be revoked. All fields on the form are required and are to be typed or printed. Refer to Exhibit 15.20.99-B.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.99 3 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2019
PROCEDURE	CHIEF PROCUREMENT OFFICER (CPO) SIGNATURE REVOCATION FORMS (SCO-471-A and SCO-471-B)	REVISION NUMBER 20-001

REFERENCE - Corresponds to the Line/Section Number on the form.

- 1) Provide the name, phone number and email of the individual to be contacted regarding CPO signature revocations.
- 2) Check one box to establish the relevant area of jurisdiction.
- 3) Type/Print the name of the previous CPO.
- 4) Enter the date the revocation is effective. Do not enter the current date unless it is the effective date for this revocation. The revocation will be effective at the close of business of the date entered.
- 5) An authorized representative must sign the Approval block. Type/print the name and title of the authorized representative whose signature appears on the form.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

**CHIEF PROCUREMENT OFFICER (CPO)
SIGNATURE REVOCATION FORM – DESIGNEE**
(SAMS PROCEDURE 15.20.99)

The **Chief Procurement Officer (CPO) Signature Revocation Form – Designee** form is used to revoke specimen signatures for designees authorized to sign or affix the signature of the CPO.

Chief Procurement Office (CPO) Signature Revocation Form – Designee forms must be emailed with the area of jurisdiction included in the subject line and the name of the individual revoked in the body of the email to:

obligations@illinoiscomptroller.gov

The original signed document must be maintained at the office of the Chief Procurement Officer. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

ALL FIELDS ARE REQUIRED

1) CONTACT INFORMATION (The individual to be contacted regarding this signature revocation form):

Name (Type/Print): Jeff Contact

Phone Number: 217-782-XXXX

Email Address: jeff.contact@illinois.gov

2) AREA OF JURISDICTION (Check one):

- | | | |
|--|---|--|
| <input type="checkbox"/> Governor | <input checked="" type="checkbox"/> Comptroller | <input type="checkbox"/> Capital Development Bd (Construction) |
| <input type="checkbox"/> Lt. Governor | <input type="checkbox"/> Treasurer | <input type="checkbox"/> Dept of Transportation (Construction) |
| <input type="checkbox"/> Attorney General | <input type="checkbox"/> Governor's Office of Management/Budget | <input type="checkbox"/> Institutions of Higher Education |
| <input type="checkbox"/> Secretary of State | <input type="checkbox"/> Auditor General | <input type="checkbox"/> General Services |
| <input type="checkbox"/> Other (Please specify): _____ | | |

3) NAME OF PERSON PREVIOUSLY AUTHORIZED TO SIGN OR AFFIX THE CPO SIGNATURE (Type/Print the name of the individual previously authorized to sign or affix the signature of the Chief Procurement Officer):

Henry Authorized Person

4) EFFECTIVE DATE OF REVOCATION*: 7/1/2018

5) By signing this form, I am requesting that the Comptroller's Office revoke signature authority for the above-named Chief Procurement Officer designee on the effective date shown above. I hereby certify that the original signed document exists in my possession.

Jesse Chief Procurement Officer

Signature of Authorized Representative

Jesse Chief Procurement Officer

Type/Print Name of Authorized Representative

Chief Procurement Officer

Type/Print Title of Authorized Representative

*Enter the date the revocation is effective. Do not enter the current date unless it is the effective date for this revocation.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

**CHIEF PROCUREMENT OFFICER (CPO)
SIGNATURE REVOCATION FORM**
(SAMS PROCEDURE 15.20.99)

The **Chief Procurement Officer (CPO) Signature Revocation Form** is used to revoke specimen signatures submitted to the Comptroller's Office for the previous Chief Procurement Officer and all associated designees.

Chief Procurement Officer (CPO) Signature Revocation Forms must be emailed with the area of jurisdiction included in the subject line and the name of the individual revoked in the body of the email to:

obligations@illinoiscomptroller.gov

The original signed document must be maintained at the office of the Chief Procurement Officer. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

ALL FIELDS ARE REQUIRED

1) CONTACT INFORMATION (The individual to be contacted regarding this signature revocation form):

Name (Type/Print): Jeff Contact

Phone Number: 217-782-XXXX

Email Address: jeff.contact@illinois.gov

2) AREA OF JURISDICTION (Check one):

- | | | |
|--|---|--|
| <input type="checkbox"/> Governor | <input checked="" type="checkbox"/> Comptroller | <input type="checkbox"/> Capital Development Bd (Construction) |
| <input type="checkbox"/> Lt. Governor | <input type="checkbox"/> Treasurer | <input type="checkbox"/> Dept of Transportation (Construction) |
| <input type="checkbox"/> Attorney General | <input type="checkbox"/> Governor's Office of Management/Budget | <input type="checkbox"/> Institutions of Higher Education |
| <input type="checkbox"/> Secretary of State | <input type="checkbox"/> Auditor General | <input type="checkbox"/> General Services |
| <input type="checkbox"/> Other (Please specify): _____ | | |

3) NAME OF PREVIOUS CHIEF PROCUREMENT OFFICER (Type/Print the name of the previous Chief Procurement Officer):

Jesse Chief Procurement Officer

4) EFFECTIVE DATE OF REVOCATION*: 7/1/2018

5) By signing this form, I am requesting that the Comptroller's Office revoke signature authority for the above-named Chief Procurement Officer and all associated designees on the effective date shown above. I hereby certify that the original signed document exists in my possession.

Harold Chief Procurement Officer
Signature of Authorized Representative

Harold Chief Procurement Officer
Type/Print Name of Authorized Representative

Chief Procurement Officer
Type/Print Title of Authorized Representative

*Enter the date the revocation is effective. Do not enter the current date unless it is the effective date for this revocation.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.30.10 1 of 3
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	AGENCY CONTRACT REPORT	REVISION NUMBER 21-001

AGENCY CONTRACT REPORT (SC 14)

PURPOSE

Implementing Section 19 of the State Comptroller Act, the Comptroller's Agency Contract Report (Exhibit 15.30.10-A) is a listing of all professional or artistic contracts, leases for real property, other contract leases, and construction and other contractual service agreements filed by State agencies to satisfy the requirements of Section 7 of the State Comptroller Act, Section 20-80 of The Illinois Procurement Code and Section 9 of the State Finance Act.

SEQUENCE

The report is arranged in seven sections for each agency: procurement, professional or artistic contracts, construction, financial assistance (grants), other contractual services, leases for real property and other leases. Each section is arranged by contract or lease number within the agency.

All entries in each section show the vendor name, a brief description of services to be performed (or in the case of leases, a description and location of the property), the contract terms, the contract amount, and the terms of payment. A more detailed section as reflected in Exhibit 15.30.10-A.

The Agency Contract Report is cumulative for the fiscal year, and reflects all contracts for an agency regardless of the status (i.e., open, paid, terminated, or canceled).

FREQUENCY

The Agency Contract Report may be accessed on the Comptroller's website at www.illinoiscomptroller.gov under the Agencies tab. Each agency is required to reconcile the information contained in either the SC14 or SC15 to their internal records and report any discrepancies to the Comptroller.

Agencies with access to SAMS automated records, may perform alternate reconciliation methods.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.30.10 2 of 3
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE January 1, 2009
PROCEDURE	AGENCY CONTRACT REPORT	REVISION NUMBER 09-002

CONTENTS

<u>REFERENCE</u>	<u>CONTENTS</u>
1 Fiscal Year	Fiscal year covered by the report. "As of" date will appear under this entry.
2 Agency Name	Identifies the particular agency.
3 Contract Type	Identifies the type of contract as one of seven types as explained in the narrative.
4 Contract Number	The alphanumeric identifier used to uniquely identify a contract, as assigned by the agency. This must also be the obligation number.
5 Class Code	The Comptroller's internal classification code.
6 Taxpayer Identification Number	The last 4 digits of the Taxpayer Identification number as certified in contract.
6A Legal Status	Numeric code: i.e. (01) individual, etc.
7 Vendor Name and Address	Identifies the name and address (city, state, zip code only) of the vendor to whom payments will be made under this contract.
8 Contract Description	Provides a summary or description of the contract or lease.
9 Term of Contract	Reflects the entire term of the contract, including multi-year contracts.
10 Current Year Contract	Reflects the entire term of the contract as it pertains to the current fiscal year.
11 Maximum Amount	This figure represents the current and future fiscal years' contract liability.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.30.10 3 of 3
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	AGENCY CONTRACT REPORT	REVISION NUMBER 03-003

- | | | |
|----|------------------------|---|
| 12 | Annual Amount | Identifies the total amount payable under this contract as it pertains to the <u>current</u> fiscal year. |
| 13 | PO Amount | Reflects the total amount obligated against the contract for the current fiscal year. |
| 14 | YTD Voucher Amount | Reflects the total amount expended against the contract for the current fiscal year. |
| 15 | Award Code | Indicates the applicable award code, i.e., bid required, exempt from bid, etc. |
| 16 | Method of Compensation | Reflects the rate and unit of time upon which payment is based under the contract. It also identifies if multiple rates apply under the contract. |
| 17 | Contract Payable From | Identifies the appropriation account code(s) relevant to this contract. |
| 18 | Contract Type Total | Summarizes the information explained above by contract type within each agency. |
| 19 | Agency Total | Summarizes all contract information as explained above for the entire agency. |

Report Layout of the Agency Contract Report

REPORT ID: SC14
 DATE RUN : 99-99-99
 TIME RUN : 99:99

STATE OF ILLINOIS
 OFFICE OF THE COMPTROLLER

PAGE: 9999

(1) AGENCY CONTRACT REPORT
 FOR BUDGET FISCAL YEAR 1997
 THROUGH ACCOUNTING PERIOD 06/97
 FOR PERIOD ENDING 12/31/96

(2) AGCY: 360 COMPTROLLER

(3) PURCHASE ORDER TYPE: OTHER CONTRACTUAL SERVICES

PO TRAN ID	CLASS CODE	VEND NUMBER	VEND NAME AND ADDRESS
(4) PO 360 70000C60100	(5) 47	(6) *****7840 A	(7) UNISYS CORP

 ST LOUIS, MO 63195

(8) MAINTENANCE OF HARDWARE AND SOFTWARE OF THE V530 SYSTEM 380 SYS A-4 SYS, CP2000

(9) MULT FY CONTRACT FROM DT-TO DT: 07/01/94-06/30/97

(10) CURRNT FY CONTRACT FROM DT-TO DT: 07/01/95-06/30/96

(11) MAX CONTRACT AMT:	756,540.00	(16) COMPENSATION PAY RATE:	0.00
(12) ANNUAL CONTRACT AMT:	252,180.00	PER TIME: MR	
(13) PO AMOUNT:	21,015.00	(15) AWARD CODE: 2	(6a) LEGAL STATUS : 04
(14) CLOSED AMOUNT:	126,090.00		
TRAVEL AMT:	0.00		

(17) BUDGET LINE: 97-0199-360-07 -19000099

PURCHASE ORDER TYPE TOTAL:
 *** OTHER CONTRACTUAL SERVICES ***

(18) NUMBER OF CONTRACTS:	1	MAX CONTRACT AMT:	756,540.00
ANNUAL CONTRACT AMT:	252,180.00	CLOSED AMT:	126,090.00

AGCY TOTAL:

(19) NUMBER OF CONTRACTS:	4	MAX CONTRACT AMT:	1,833,790.00
ANNUAL CONTRACT AMT:	1,131,930.00	CLOSED AMT:	1,005,840.00

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.30.20 1 of 2
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	OBLIGATION ACTIVITY REPORT	REVISION NUMBER 21-001

REPORT TITLE: Obligations Activity Report (SC 15)

PURPOSE: The Obligations Activity Report may be accessed on the Comptroller's website at www.illinoiscomptroller.gov under the Agencies tab. The report is a listing of all obligation related transactions processed during the month. The activity report contains the following at the detail level for each current obligation on file: establishments, increases, decreases, cancellations, voucher liquidations, and corrective action requested by the agency. It also contains information at the summary level for each expenditure authority account having obligation activity. The monthly Obligations Activity Report provides each agency with the information necessary for reconciling its internal records with those of the Comptroller.

NOTE: Each agency is required to reconcile the information contained in either the SC 14 or SC 15 and report any discrepancies to the Comptroller.

The reconciling agency must notify the Comptroller's Office immediately of any discrepancies that require corrective action. (See procedure 15.30.30 for detailed instructions.)

Performing monthly reconciliation will ensure the accuracy of the agencies' internal records and the information processed by the Comptroller's Office. Agencies with access to SAMS automated records may perform alternate reconciliation methods.

SEQUENCE: Agency, Fiscal Year, Account Code, Obligation Number, Entry Date.

DISTRIBUTION: All Agencies.

CONTENTS

REFERENCE

CONTENTS

- | | |
|--------------------|--|
| (1) Monthly Ending | Last day of the month for which any activity would be reflected. |
| (2) Agency | Name of the agency whose obligation transactions are listed. |

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.30.20 2 of 2
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	OBLIGATION ACTIVITY REPORT	REVISION NUMBER 21-001

<u>REFERENCE</u>	<u>CONTENTS</u>
(3) Fiscal Year	Fiscal year to which the obligation pertains.
(4) Appropriation	The 16-digit expenditure authority account code.
(5) Obligation Number	The alphanumeric identifier used to identify an obligation within an expenditure authority account.
(6) Prior Month Balance	Balance of the obligation as of the end of the previous month.
(7) Transaction Date	The date the transaction occurred.
(8) Voucher Number	The number of the voucher processed against the obligation is cited.
(9) Obligations Established	The dollar value of each obligation established during the month.
(10) Closed PO Amount	The amount by which the obligation is reduced by a voucher(s).
(11) Payment Voucher	The dollar value of each voucher Amount processed against the obligation.
(12) Current Month	The obligation balance on file at the end of the current month.
(13) Amendments	The dollar value of each amendment which occurred during the month.

Report Layout of the Obligation Activity Report

REPORT ID: SC15
 DATE RUN : 99-99-99
 TIME RUN : 99:99

STATE OF ILLINOIS
 OFFICE OF THE COMPTROLLER

PAGE: 9999

OBLIGATION ACTIVITY REPORT
 (3) FOR BUDGET FISCAL YEAR 1997
 DETAIL FOR ACCOUNTING PERIOD 06/97 TO06/97
 (1) FOR PERIOD ENDING 12/31/96

(2) AGCY: 360 COMPTRROLLER
 (4) ORGN: 01 ADMINISTRATION
 FUND: 0001 GENERAL REVENUE FUND
 APPR: 13020000 PRINTING

(5) PO DOCUMENT ID	REF	(9) ESTABLISHED	(13) MOD INC AMOUNT	(13) MOD DEC AMOUNT	PO AMOUNT	(10) CLOSED PO AMOUNT	OUTSTANDING AMOUNT
(7) DATE	DOCUMENT ID						
PO 360 0000000011		PRIOR BAL	5,000.00	0.00	5,000.00	800.15	(6) 4,199.85
12/10/96	PO			500.00			
12/13/96	(8) PV 360 7000000077					(11) 766.33	
12/17/96	PO		15,000.00				
12/20/96	PV 360 7000000109					9,000.00	
12/27/96	MW 360 7000000100					85.16	
		CURR BAL	5,000.00	15,500.00	20,500.00	10,651.64	(12) 9,848.36
PO 360 00000000333		PRIOR BAL	10,000.00	0.00	10,000.00	2,514.98	7,485.02
12/07/96	PV 360 70000000113					72.14	
12/09/96	PV 360 70000000121					107.91	
12/09/96	PV 360 70000000127					203.18	
12/13/96	PV 360 70000000139					1,007.66	
12/15/96	PO		1,800.00				
12/15/96	PO		2,500.00				
12/23/96	PO					2,100.82	
12/23/96	MW 360 70000000109					31.37	
		CURR BAL	10,000.00	4,300.00	14,300.00	6,038.06	8,261.94
PV 360 00000000475		PRIOR BAL	11,340.00	0.00	11,340.00	10,800.00	540.00
		CURR BAL	11,340.00	0.00	11,340.00	10,800.00	540.00

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.30.30 1 of 4
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	CONTRACT AND OBLIGATION RECONCILIATION	REVISION NUMBER 21-001

CONTRACT AND OBLIGATION RECONCILIATION

The Agency Contract Report or the Obligation Activity Report must be reconciled within 60 days of the month end. It is the responsibility of each agency to compare the information contained on these reports to their internal records. Agencies with access to SAMS automated records, may perform alternate reconciliation methods. Once the reconciling items have been identified, the discrepancies must be reported to the Comptroller's Office immediately for correction.

This ensures the accuracy of the agency's internal records and the information recorded by the Comptroller. The reconciliation of these reports also avoids delays in processing of Obligations/Contracts and voucher payments that would otherwise be rejected due to errors in our respective files. There are two standardized forms to expedite the reconciliation process: Expenditure Transfer Request form (SCO-415) and the Obligation Reconciliation Notice (C-80-A).

Expenditure Transfer Request (SCO-415) (Exhibit 15.30.30-A)

The Expenditure Transfer Request must be submitted to the Funds, Receipts and Collections Section of the Comptroller's Office in the event a voucher transaction is charged to the wrong expenditure account. The completion of the obligation information on this form will allow the corrective action to be taken in regards to the obligation. PLEASE NOTE THAT A SEPARATE OBLIGATION RECONCILIATION FORM IS NOT NEEDED IN THIS SITUATION. The Expenditure Transfer Request must be utilized when the adjustment involves an expenditure authority account code change. Refer to SAMS Procedure 11.40.30 for instructions on completing the Expenditure Transfer Request form.

Obligation Reconciliation Notice (C-80-A) (Exhibit 15.30.30-B and Exhibit 15.30.30-C)

The Obligation Reconciliation Notice must be submitted to the Funds, Receipts and Collections Section of the Comptroller's Office when an agency has identified an error in an obligation balance.

Examples of Possible Errors:

1. Voucher liquidated incorrect obligation within the correct expenditure account.

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PROCEDURE	CONTRACT AND OBLIGATION RECONCILIATION	REVISION NUMBER 18-001

2. Voucher liquidated one obligation and should have liquidated multiple obligations.
3. The obligation number was not cited on the voucher.
4. Voucher liquidated the obligation, the warrant was subsequently canceled for redeposit.
5. Voucher liquidated the obligation, the warrant was subsequently refunded.

The Obligation Reconciliation Notice must be completed as follows:

- Mandatory entries are marked with an asterisk on the form.
- Complete boxes 6 through 10 to correct errors that occurred through the vouchering process. Attach a legible copy of the voucher.
- Complete boxes 15 through 18 to correct errors that occurred due to a refund. Attach a legible copy of the voucher and a copy of the approved Expenditure Adjustment Transfer form.

Do not include “in-transit” items on this form. This form is to be used **ONLY** for voucher transactions charged to an incorrect obligation within an expenditure authority account. For expenditure transfers involving obligations, see Exhibit 15.30.30-A

CONTENTS

1. *Enter the agency name.
2. *Enter the 9 digit voucher number.
3. Leave blank.
4. *Enter the 17 digit expenditure account code.
5. *Enter the fiscal year.

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6. Specify the original 11 digit obligation number(s). (If an obligation was not liquidated, "00" must be cited.)
 7. Enter the payment amount.
 8. Enter total amount.
 9. Enter the correct 11 digit obligation number(s).
 10. Enter the correct payment amount.
 11. Enter the correct total payment amount.
 12. *Warrant Number. (Warrant must be issued before the submission of the Obligation Reconciliation Notice)
 13. *Warrant Date.
 14. *Warrant Amount.
- NOTE: Only complete boxes 15 - 18 if attaching an approved Expenditure Adjustment Transmittal
15. Enter the 11-digit obligation number.
 16. Mark the appropriate box for which action is to be taken on the warrant.
 17. Mark the appropriate box indicating the type of refund.
 18. Enter the amount to be returned to the obligation.
 19. Provide explanation for reconciliation.
 20. Enter the 9 digit taxpayer identification number.
 21. Leave blank.
 22. *Enter the expenditure object code.
 23. *Enter the expenditure amount.

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- 24. *Name of contact person.
- 25. *Telephone number of contact person.
- 26. *Agency head signature or designee
- 27. *Date of authorizing signature.

* Mandatory Entry

Contract Reconciliation

Contract corrections can be made by the agency submitting COD documents.



Expenditure Transfer Request

Original Expenditure Account Code No.	FY _____	Correct Expenditure Account Code No.	FY _____
Warrant Issue Date		Warrant/EFT No.	
Voucher No.		Voucher Amount	\$ _____
Original Object		Correct Object	
Original Obligation No. and Accounting Line		Correct Obligation No. and Accounting Line	
Amount of Transfer	\$ _____	Amount of Transfer	\$ _____
Vendor Name and Number			
Reason for Transfer:			
Contact for further Information: Name _____ Phone _____			
Send Correspondence to: Name _____ Address _____			
Authorized Signature _____ Agency _____ Date _____			
Attach Copy of Voucher and Any other Necessary Information		Comptroller Use <input type="checkbox"/> Processed <input type="checkbox"/> Returned By _____ Date _____ MW No. _____ JV No. _____	



Obligation Reconciliation Notice

<p>*Mandatory Entry <u>One Correction Per Form</u> Attach Supporting Documentation See SAMS 15.30.30 For further Information</p>	*Agency Name		*Voucher Number		
	Line No.	*Expenditure Account Code	*Fiscal Year		
Original Obligation Number Charged	Original Payment Amt.	Correct Obligation Number	Correct Payment Amt.		
Total Payment Amount		Total Payment Amount			
*Warrant Number	*Warrant Date	*Warrant Amount			
Obligation Number	Deobligation <input type="checkbox"/> Cancelled <input type="checkbox"/> Redeposit <input type="checkbox"/>	Refund Full <input type="checkbox"/> Partial <input type="checkbox"/>	Amount to be Returned to Obligation		
*Explanation	*Taxpayer Identification No.		Location ID	*Exp. Obj.	*Exp. Amount
If further information is needed contact. *Name _____ *Phone _____ *Authorized Signature _____ *Date _____					





Obligation Reconciliation Notice

*Mandatory Entry <u>One Correction Per Form</u> Attach Supporting Documentation See SAMS 15.30.30 For further Information	*Agency Name (1)		*Voucher Number (2)		
	Line No. (3)	*Expenditure Account Code (4)	*Fiscal Year (5)		
Original Obligation Number Charged	Original Payment Amt.	Correct Obligation Number	Correct Payment Amt.		
(6)	(7)	(9)	(10)		
Total Payment Amount	(8)	Total Payment Amount	(11)		
*Warrant Number (12)	*Warrant Date (13)	*Warrant Amount (14)			
Obligation Number (15)	Deobligation <input type="checkbox"/> Cancelled <input type="checkbox"/> (16) Redeposit <input type="checkbox"/>	Refund Full <input type="checkbox"/> (17) Partial <input type="checkbox"/>		Amount to be Returned to Obligation (18)	
*Explanation (19)	*Taxpayer Identification No. (20)		Location ID (21)	*Exp. Obj. (22)	*Exp. Amount (23)
If further information is needed contact.					
*Name _____ (24)			*Phone _____ (25)		
*Authorized Signature _____ (26)			*Date _____ (27)		



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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.30.40 1 of 2
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE January 1, 2017
PROCEDURE	CONFIRMATION OF AUTHORIZED SIGNATURES REPORT - CONTRACTS	REVISION NUMBER NEW

CONFIRMATION OF AUTHORIZED SIGNATURES REPORT - CONTRACTS

PURPOSE

The Confirmation of Authorized Signatures Report - Contracts (Exhibit 15.30.40-A) is used to confirm the accuracy of the Office of the Comptroller's (IOC) records of individuals authorized to execute contracts.

FREQUENCY

The Confirmation of Authorized Signatures Report - Contracts is sent to agencies on a periodic basis.

DISTRIBUTION

The Confirmation of Authorized Signatures Report - Contracts is sent to each agency which has submitted Contract Signature Authorization Forms (Form SCO-470) for the execution of contracts.

CONTENTS

<u>REFERENCE</u>	<u>CONTENTS</u>
Agency Number & Name	This is the first three digits of the organizational unit code of the agency to which this report pertains, followed by the name of the agency.
Designee Name	This is the name of the individual authorized to execute contracts.
Agency Head Name	This is the name of the Agency Head. See 30 ILCS 105/9.02(6) and 30 ILCS 105/9.08(c).

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.30.40 2 of 2
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PROCEDURE	CONFIRMATION OF AUTHORIZED SIGNATURES REPORT - CONTRACTS	REVISION NUMBER NEW

REFERENCE

CONTENTS

Effective Date This is the date the individual received signature authority to execute contracts.

Stamp The field contains a checkmark (✓) if a form is on file at IOC allowing the designee to use a stamp to affix the Agency Head's name on contract documents.

When an agency receives this report, the content should be reviewed to ensure that it includes only those persons in the agency who are currently authorized to execute contracts and that all information is correct. No action is required if all information is accurate.

Spelling corrections may be noted on the report and returned to the IOC. Corrections/ changes to effective dates require the submission of a new Contract Signature Authorization Form (SCO-470).

If additional staff should be granted signature authority, a Contract Signature Authorization Form (SCO-470) should be prepared for each individual and submitted to the IOC. See Procedure 15.20.95 – CONTRACT SIGNATURE AUTHORIZATION FORM.

If signature authorizations on file should be revoked, complete and submit the appropriate Contract Signature Revocation Form (SCO-470-A or SCO-470-B) to the IOC. See Procedure 15.20.96 – CONTRACT SIGNATURE REVOCATION FORMS.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Confirmation of Authorized Signatures Report - Contracts

Thursday, November 10, 2016

Agency 999 AGENCY NAME

The roster below lists individuals on file at the Office of the Comptroller (IOC) with contract signature authority as of the date listed above. A check mark (✓) in the "Stamp" column indicates that a stamped signature is on file.

Corrections (spelling, etc.) to the information provided may be noted on this form and returned to the IOC to the attention of the Obligations Unit. Signature authority for additional staff members may be acquired by submitting a Contract Signature Authorization Form (SCO-470) for each individual to the IOC. To revoke signature authority, complete the appropriate Contract Signature Revocation Form (SCO-470-A or SCO-470- B) and file with the IOC as directed on the form.

Refer to Sections 15.20.95 and 15.20.96 of the SAMS Manual for additional information. Questions may be directed to Sally Gosda at (217)785-0009.

Designee Name	Agency Head Name	Effective Date	Stamp
JOHN AGENCY HEAD	JOHN AGENCY HEAD	7/1/2016	<input type="checkbox"/>
JOHN AUTHORIZED PERSON	JOHN AGENCY HEAD	7/1/2016	<input type="checkbox"/>
JOHN AUTHORIZED PERSON	JOHN AGENCY HEAD	7/1/2016	<input checked="" type="checkbox"/>

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.30.50 1 of 2
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE July 1, 2018
PROCEDURE	CONFIRMATION OF AUTHORIZED SIGNATURES REPORT – CHIEF PROCUREMENT OFFICER	REVISION NUMBER NEW

CONFIRMATION OF AUTHORIZED SIGNATURES REPORT –
CHIEF PROCUREMENT OFFICER

PURPOSE

The Confirmation of Authorized Signatures Report – Chief Procurement Officer (Exhibit 15.30.50-A) is used to confirm the accuracy of the Office of the Comptroller’s (IOC) records of individuals authorized to execute Late Execution Waiver Requests (LEWRs).

FREQUENCY

The Confirmation of Authorized Signatures Report - Chief Procurement Officer is sent to Chief Procurement Officers (CPO) on a periodic basis.

DISTRIBUTION

The Confirmation of Authorized Signatures Report - Chief Procurement Officer is sent to each CPO which has submitted Chief Procurement Officer (CPO) Signature Authorization Forms (Form SCO-471) for the execution of Late Execution Waiver Requests (LEWR).

CONTENTS

<u>REFERENCE</u>	<u>CONTENTS</u>
Designee Name	The name of the individual authorized to execute LEWRs.
Chief Procurement Officer	The name of the CPO on file. See 30 ILCS 500/1-15.13
Effective Date	The date the individual received signature authority to execute LEWRs.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Confirmation of Authorized Signatures Report – Chief Procurement Officer Month Date, Year

General Services

The roster below lists individuals on file at the Office of the Comptroller (IOC) with authority to execute Late Execution Waiver Requests as of the date listed above. A check mark in the "Stamp" column indicates that a form is on file allowing the designee to stamp the Chief Procurement Officer's (CPO) signature on waiver requests.

No action is required if ALL information provided is accurate. Spelling corrections may be noted on this form and returned/emailed to the IOC to the attention of the Obligations Unit. Corrections to Effective Dates require the submission of new CPO Signature Authorization Forms.

Signature authority for additional staff members may be acquired by submitting a CPO Signature Authorization Form (SCO-471) for each individual to the IOC. To revoke signature authority, complete the appropriate CPO Signature Revocation Form (SCO-471A or SCO-471B) and file with the IOC as directed on the form.

Refer to Sections 15.20.98 and 15.20.99 of the SAMS Manual for additional information. Questions may be directed to the Obligations Supervisor at (217) 785-0009.

Designee Name	Chief Procurement Officer	Effective Date	Stamp
JILL CHIEF PROCUREMENT OFFICER	JILL CHIEF PROCUREMENT OFFICER	10/1/2012	<input type="checkbox"/>
JOE DESIGNEE	JILL CHIEF PROCUREMENT OFFICER	1/7/2013	<input type="checkbox"/>

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.00.00 1 of 2
SUB-SECTION		EFFECTIVE DATE January 1, 2019
PROCEDURE	INDEX	REVISION NUMBER 19-002

17	Pre-Audit and Commercial Vouchering
10	Overview
10	Introduction
20	Voucher Cycle
30	Systems Controls
40	Document Description
	.. Source Documents
	.. Output Reports
50	Statute Statement
20	Input Procedures
10	Travel Voucher (Form C-10)
20	Invoice-Voucher (Form C-13)
30	Paperless Voucher
45	Interest Penalty Requirements
50	IRS 1099-MISC Reporting Requirements
51	Foreign Vendor Reporting and Withholding Requirements
52	IRS 1099-S Reporting Requirements
60	Agency File Balancing Report
65	Voucher Signature Authorization Form (Form SCO-095)
70	Voucher Signature Revocation Forms (SCO-095-A and SCO-095-B)

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SUB-SECTION		EFFECTIVE DATE January 1, 2017
PROCEDURE	INDEX	REVISION NUMBER 17-002

30	Output Procedures
15	PV Modification Document
20	Delete Document Report
30	Confirmation of Authorized Signatures Report - Vouchers

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.10.10 1 of 1
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2002
PROCEDURE	INTRODUCTION	REVISION NUMBER 02-002

INTRODUCTION

The vouchering functionality within SAMS provides for the audit of vouchers to determine the validity of each claim for payment, and it serves as the source of data relating to vouchering that is recorded on the General Ledger. This first subsection, the Overview, describes the general system flow, system controls, statutory requirements and the general input/output requirements associated with Pre-Audit and Commercial Vouchering. The following subsections deal in detail with preparation of source documents and handling of output reports.

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.10.20 1 of 2
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2019
PROCEDURE	VOUCHER CYCLE	REVISION NUMBER 19-002

VOUCHER CYCLE

The voucher cycle begins in each agency with the preparation of any several possible vouchering forms as described in a subsequent subsection. When these forms are completed, they are assigned unique voucher numbers.

The vouchers are then recorded in the agency's accounting system. Following the recording, the vouchers are presented to the agency official who is responsible for voucher approval and certification or a designated representative. If paperless vouchers are being submitted, the Agency File Balancing Report is submitted in lieu of the individual vouchers. When signed, the document authorizes the Comptroller to order payment.

At this point the agency forwards the vouchers to the next responsible review organization.

Note: Travel (C-10), petty cash and deceased employee death benefits (30 ILCS 105/14a) cannot be submitted paperless.

Vouchers not subject to further review are forwarded directly to the Comptroller by the last review agency. In cases when the transactions are submitted electronically, the information transmitted to the Comptroller consists of:

- Electronic Media File
- Voucher Forms if required
- Agency File Balancing Report

Upon receipt of error-free payment requests, the Comptroller authorizes payment.

In order to prevent erroneous payments and comply with Section 9 of the Comptroller Act, all payment requests received will undergo a pre-audit by the Comptroller. However, as stated in the Comptroller Act, "State agencies shall have the principal responsibility for the preaudit of their encumbrances, expenditures, and other transactions as otherwise required by law." All payment requests failing the Comptroller's pre-audit are returned to the transmitting agency for correction. Upon receipt of error free vouchers, the Comptroller authorizes payment through issuance of a warrant.

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.10.20 2 of 2
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2016
PROCEDURE	VOUCHER CYCLE	REVISION NUMBER 17-001

Operating in a Paperless Environment

In a paperless environment, state agencies interact with the Comptroller's Office through electronic media. One of the benefits of a paperless environment is that agencies are relieved of submitting paper documentation to the Comptroller's Office to support their transactions.

State agencies must maintain all supporting documentation necessary to substantiate their encumbrances, expenditures and other transactions. Although paper is no longer submitted to the Comptroller's Office in all transactions, individual agencies are still responsible for maintaining supporting documentation as if the transaction was submitted on paper.

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.10.30 1 of 1
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2018
PROCEDURE	SYSTEM CONTROLS	REVISION NUMBER 18-002

SYSTEM CONTROLS

The primary system control associated with the vouchering process is known as pre-audit. Pre-audit is defined as the examination of a proposed financial transaction or a transaction in process for the purpose of determining its propriety. Pre-audit is conducted at two levels, agency and Comptroller. All vouchers are first pre-audited at the agency level. Agency level pre-auditing is defined as an examination by the agency head or designated individual for the purpose of determining the legality and propriety of a proposed transaction or a transaction in process. By affixing the signature to a voucher or agency file balancing report for paperless transactions, the agency official responsible for voucher approval or a duly authorized representative certifies that the voucher meets the above requirements. The second level of pre-auditing occurs in the Office of the Comptroller. Comptroller-level pre-auditing is defined as an examination by the Comptroller of a transaction in process for the purpose of determining its legality and regularity.

The first of the Comptroller's pre-audits involves checking all vouchers or agency file balancing report for approval by an agency official or representative. This signature validation process requires the signature to be on file; therefore, prior to the acceptance of any voucher or agency file balancing report as certified and authorizing payment, a Voucher Signature Authorization Form, shown in Exhibit 17.20.65-A, must be completed and sent to the Office of the Comptroller in accordance with Section 9.02 of the Finance Act. A Confirmation of Authorized Signatures, Exhibit 17.30.30-A, is periodically produced and sent to agencies for signature forms on file in the Office of the Comptroller.

When voucher transactions are submitted on electronic media, a balancing routine is performed on the file. If the file fails any of the edits, the entire file will be rejected and returned to the transmitting agency. When the transmitting agency receives notice of a rejected file, the agency should correct the original data on their system and submit a corrected file for processing. The corrected file must cite a different file number than the rejected file.

The Comptroller's subsequent pre-audits are performed at the transaction level. Those vouchers which fail the transaction pre-audits (for which the error cannot be corrected by contacting the agency) will be returned to the transmitting agency with a Delete Document Report (Exhibit 17.30.20-A) describing the error(s) encountered.

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.10.40 1 of 3
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2010
PROCEDURE	DOCUMENT DESCRIPTION	REVISION NUMBER 10-002

DOCUMENT DESCRIPTION

The documents associated with the vouchering functionality within SAMS may be categorized as either source documents or output reports. Following is a brief description of the documents found in each category. Detailed document descriptions, associated preparation instructions and handling procedures are located in subsections 20 and 30.

SOURCE DOCUMENTS

1. Vouchers

A voucher is a document which, when properly approved and certified, authorizes the Comptroller to order payment. Following is a brief description of each type of voucher processed in SAMS.

A. Travel Voucher, C-10 (Exhibit 17.20.10-A)

The Travel Voucher is used by State employees, wards of the State, charges of the State, and contractual employees to claim reimbursement for official business related travel expenses. These vouchers cannot be submitted paperless. Its primary data elements are itemized claims for expenses incurred during official business related travel.

B. Invoice-Voucher, C-13 (Exhibit 17.20.20-A)

The Invoice-Voucher is used for all requests for payments except Personal Services and Travel. Its primary data elements are beginning and ending service dates, GAAP function code, detailed descriptions of articles and services rendered, and the liquidation and expenditure data associated with the transaction.

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.10.40 2 of 3
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2019
PROCEDURE	DOCUMENT DESCRIPTION	REVISION NUMBER 20-001

C. Paperless Voucher

The Paperless Voucher is used to request a payment to a vendor without completing an Invoice-voucher. The primary data elements for a paperless voucher are the same as an invoice-voucher. Travel (C-10), petty cash, certain fixed charge vouchers (30 ILCS 105/11), and deceased employee death benefits (30 ILCS 105/14a) cannot be submitted paperless.

2. Agency File Balancing Report (Exhibit 17.20.30-A page 21 of 27)

An Agency File Balancing Report is a computer-generated balancing report which is forwarded to the Comptroller with each commercial voucher file. The report must contain the contents of the Header Record, each Schedule Record, and the Trailer Record in a labeled and clearly defined format. The Agency File Balancing Report must be in the format specified in Exhibit 17.20.30-A page 21 of 27.

3. Voucher Signature Authorization Form, SCO-095 (Exhibit 17.20.65-A)

The Voucher Signature Authorization Form is used to provide specimen signatures to the Comptroller for persons authorized to sign the agency head approval line on vouchers or the agency file balancing report (30 ILCS 105/9.02). The form is also prepared for individuals authorized to affix the signature of the agency head on the voucher's "agency head line" such as with a stamp or a signature machine.

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.10.40 3 of 3
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2019
PROCEDURE	DOCUMENT DESCRIPTION	REVISION NUMBER 20-001

OUTPUT REPORTS

1. Agency Delete Document Report (Exhibit 17.30.20-A)

The Delete Document Report is a list of all vouchers with an error condition that has been deleted by the Illinois Office of the Comptroller for return to the agency.

2. PV Modification Document (Exhibit 17.30.15-A)

The PV Modification Document is used by an agency to notify the Illinois Office of the Comptroller of the change to be made to correct an error condition on a voucher.

3. Confirmation of Authorized Signatures (Exhibit 17.30.30-A)

The Confirmation of Authorized Signatures is a periodic report used to confirm the Comptroller's listing of individuals authorized to approve vouchers and the types of vouchers each individual may approve. The agency is responsible for checking the report to ensure that the listing is correct. If corrections are needed, the instructions on the form should be followed.

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.10.50 1 of 6
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2013
PROCEDURE	STATUTE STATEMENT	REVISION NUMBER 13-002

STATUTE STATEMENT

The Comptroller Act prescribes the functions of the Office of the Comptroller. The statutes provide guidance on what and to some degree how the Office of the Comptroller is to accomplish the tasks it is authorized to perform.

Those sections of the State Comptroller Act of particular interest to vouchering are:

Section 9 of the State Comptroller Act, (15 ILCS 405/9) provides:

- (a) “No payment may be made from public funds held by the State Treasurer in or outside of the State treasury, except by warrant drawn by the Comptroller and presented by him to the Treasurer to be countersigned except for payments made pursuant to Section 9.03 or 9.05 of this Act.
- (b) No warrant for the payment of money by the State Treasurer may be drawn by the Comptroller without the presentation of itemized vouchers indicating that the obligation or expenditure is pursuant to law and authorized, and authorizing the Comptroller to order payment.
- (b-1) An itemized voucher for under \$5 that is presented to the Comptroller for payment shall not be paid except through electronic funds transfer. This subsection (b-1) does not apply to vouchers presented by the legislative branch of State government.
- (c) The Comptroller shall examine each voucher required by law to be filed with him and determine whether unencumbered appropriations or unencumbered obligational or expenditure authority other than by appropriation are legally available to incur the obligation or to make the expenditure of public funds. If he determines that unencumbered appropriations or other obligational or expenditure authority are not available from which to incur the obligation or make the expenditure, the Comptroller shall refuse to draw a warrant.
- (d) The Comptroller shall examine each voucher and all other documentation required to accompany the voucher, and shall ascertain whether the voucher and documentation meet all requirements established by or pursuant to law. If the Comptroller

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PROCEDURE	STATUTE STATEMENT	REVISION NUMBER 13-002

determines that the voucher and documentation do not meet applicable requirements established by or pursuant to law, he shall refuse to draw a warrant. As used in this Section, 'requirements established by or pursuant to law' includes statutory enactments and requirements established by rules and regulations adopted pursuant to this Act.

- (e) Prior to drawing a warrant, the Comptroller may review the voucher, any documentation accompanying the voucher, and any other documentation related to the transaction on file with him, and determine if the transaction is in accordance with the law. If based on his review the Comptroller has reason to believe that such transaction is not in accordance with the law, he shall refuse to draw a warrant.
- (f) Where the Comptroller refuses to draw a warrant pursuant to this Section, he shall maintain separate records of such transactions.
- (g) State agencies shall have the principal responsibility for the pre-audit of their encumbrances, expenditures, and other transactions as otherwise required by law.”

Section 9.03 of the State Comptroller Act, (15 ILCS 405/9.03) provides:

“The Comptroller, with the approval of the State Treasurer, may provide by rule or regulation for the direct deposit of any payment lawfully payable from the State Treasury and in accordance with federal banking regulations. . . . in the accounts of those persons or entities maintained at a bank, savings and loan association, or credit union, where authorized by the payee.”

Section 10.17 of the State Comptroller Act, (15 ILCS 405/10.17) provides:

“Section 10.17. Refusal to draw warrant. Whenever the Comptroller shall refuse to draw a warrant pursuant to any voucher, the Comptroller shall notify the submitting agency of the reason for the refusal and shall retain a record of the disapproved voucher. If the agency receiving the statement is not the originating agency, it shall transmit such information within 3 days to the originating agency.”

Section 14 of the State Comptroller Act, (15 ILCS 405/14) provides:

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OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.10.50 3 of 6
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“The Comptroller may prescribe, and require State agencies to use forms for all documents required by law in the performance of his duties or which he may reasonably require therefor. The Comptroller may prescribe by rule the general nature of information to be contained in contracts required to be filed with him under Sections 11 and 15 of this Act. Any such rule shall be adopted, amended or repealed as provided by the Administrative Procedure Act. The Comptroller may, when he deems it advisable for the promotion of efficiency in State government, accept magnetic tape vouchers, electronically submitted vouchers, and computer output microfiche vouchers. The Comptroller shall process such vouchers as provided in Section 9. These vouchers shall be subject to conditions and requirements established by the Comptroller. Computer output microfiche vouchers shall be deemed original records under the Comptroller’s Records Act.”

Section 9.02(b) of “An Act in relation to State Finance,” (30 ILCS 105/9.02) provides in part:

- (b) (1) “Every voucher, as submitted by the agency or office in which it originates, shall bear (1) the signature of the officer responsible for approving and certifying vouchers under this Act and (2) if authority to sign the responsible officer's name has been properly delegated, also the signature of the person actually signing the voucher.
- (2) When an officer delegates authority to approve and certify vouchers, he shall send a copy of such authorization containing the signature of the person to whom delegation is made to each office that checks or approves such vouchers and to the State Comptroller. Such delegation may be general or limited. If the delegation is limited, the authorization shall designate the particular types of vouchers that the person is authorized to approve and certify.
- (3) When any delegation of authority hereunder is revoked, a copy of the revocation of authority shall be sent to the Comptroller and to each office to which a copy of the authorization was sent.

The Comptroller may require State agencies to maintain signature documents and records of delegations of voucher signature authority and revocations of those delegations, instead of transmitting those documents to the Comptroller. The Comptroller may inspect such

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documents and records at any time.

- (c) The Comptroller may authorize the submissions of vouchers through electronic transmissions, on magnetic tape, or otherwise.”

Section 9.04 of “An Act in relation to State finance,” (30 ILCS 105/9.04) states:

“The certification on behalf of the State agency on every State voucher for goods and services other than a payroll or travel voucher shall be as follows:

I certify that the goods or services specified on this voucher were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred; that such goods or services meet all the required standards set forth in the purchase agreement or contract to which this voucher relates; and that the amount shown on this voucher is correct and is approved for payment. If applicable, the reporting requirements of Section 5.1 of the Governor’s Office of Management and Budget Act have been met.

(Date)

(Signature)

For departments under the Civil Administrative Code, the foregoing certification shall be executed by the Chief Executive Officer of the department from whose appropriation the payment will be made or his designee, in addition to any other certifications or approvals which may be required by law.”

Section 9.05 of “An Act in relation to State finance,” (30 ILCS 105/9.05) states:

“In the event that a voucher is submitted for advance payment of goods or services, the certification prescribed by Section 9.04 shall be made. In addition, the voucher shall state on its face that the goods or services are being procured pursuant to a formal, written contract the terms of which require advance payment. If it is not possible to execute a written contract, the voucher shall so state. The voucher shall also state that the contract requires the goods or services to be delivered or received prior to the expiration of the lapse period of the fiscal year to which the expenditures are charged, provided however,

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that such a statement shall not be required on vouchers submitted for periodical subscriptions or organizational memberships.”

Vouchers for advance payments must comply with this provision. A sample statement is set forth below:

“The goods or services specified on this voucher were procured pursuant to a formal, written contract the terms of which require advance payment. The contract requires the goods or services to be received or delivered as of August 31 of the current fiscal year. Services which involve professional or artistic skills or any personal services of a contractual employee will be performed as of June 30 of the current fiscal year.”

If it is not possible to execute a written contract, the following statement may be used for vouchers submitted for advance payment:

“It was not possible to execute a written contract for the goods or services specified on this voucher. It is anticipated that the goods or services will be received or delivered as of August 31 of the current fiscal year. Services which involve professional or artistic skills or any personal services of a contractual employee will be performed as of June 30 of the current fiscal year.”

Section 10 of “An Act in relation to State finance,” (30 ILCS 105/10) provides in pertinent part:

“When an appropriation has been made by the General Assembly for the ordinary and contingent expenses of the operation, maintenance and administration of the several offices, departments, institutions, boards, commissions and agencies of the State government, the State Comptroller shall draw his warrant on the State Treasurer for the payment of the same upon the presentation of itemized vouchers, issued, certified, and approved....”

Section 11 of “An Act in relation to State finance,” (30 ILCS 105/11) provides in pertinent part:

“When an appropriation is made for the following fixed charges, the State Comptroller shall draw his warrant on the State Treasurer for

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the payment thereof, upon the presentation of itemized vouchers issued, certified....”

Section 12 of “An Act in relation to State finance,” (30 ILCS 105/12) provides in pertinent part:

“Each voucher for traveling expenses shall indicate the purpose of the travel as required by applicable travel regulations, shall be itemized and shall be accompanied by all receipts specified in the applicable travel regulations and by certifying that the amount is correct and just; that the detailed items charged for subsistence were actually paid; that the expenses were occasioned by official business of unavoidable delays requiring the stay of such person at hotels for the time specified; that the journey was performed with all practicable dispatch by the shortest route usually traveled in the customary reasonable manner; and that such person has not been furnished with transportation or money in lieu thereof; for any part of the journey therein charged for.

Upon written approval by the Office of the Comptroller, a State agency may maintain the original travel voucher, the receipts, and the proof of the traveler’s signature on the traveler’s certification statement at the office of the State agency. However, nothing in this Section shall be construed to exempt a State agency from submitting a detailed travel voucher as prescribed by the Office of the Comptroller.”

Other State statutes that provide guidance to the Office of the Comptroller in the performance of its responsibilities include the following:

Illinois Procurement Code (30 ILCS 500)

State Employee Indemnification Act (5 ILCS 350)

State Prompt Payment Act (30 ILCS 540)

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.10 1 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2019
PROCEDURE	TRAVEL VOUCHERS (Form C-10)	REVISION NUMBER 20-001

TRAVEL VOUCHER (Form C-10)

PURPOSE

The Travel Voucher (Exhibit 17.20.10-A) is used by State officers, State employees, contractual employees, and by wards or charges of the State to claim reimbursement for official business-related travel. Note: Travel Vouchers must be submitted as paper vouchers. Agency generated Travel Voucher forms must be approved by the Comptroller's Office before use.

TIMING REQUIREMENTS

Frequency of submission of Travel Vouchers is dependent on agency regulation. In order to determine the submission requirements, refer to your agency's Travel Regulations.

DISTRIBUTION

The Comptroller requires the original copy of the Travel Voucher. The number of copies required by each agency varies. Refer to the Travel Regulations of your agency for the particulars concerning the number of copies of the Travel Voucher which are required and to whom they are distributed. Public Act 97-0932 amended the travel section of the State Finance Act (30 ILCS 105/12) to allow a State agency to maintain the original travel voucher, receipts and the proof of the traveler's signature on the traveler's certification statement at the office of the State agency. Any State agency can utilize this statutory provision by executing a Memorandum of Understanding (MOU). For information regarding the MOU, contact IOC Voucher Control Manager at 217/782-3608. The MOU must have an original signature of the Agency Head (or an official designee). Please mail the signed MOU to the Illinois Office of the Comptroller, Attn: Voucher Control Manager, 325 W Adams, Springfield, IL 62704.

CONTENTS

Information to be entered by the Traveler (Exhibit 17.20.10-B)

REFERENCE

CONTENTS

Heading

Enter name and address of the agency or institution.

Box 1

Enter the last four digits of the traveler's Social Security Number (SSN) or leave blank (preferred). The Comptroller's Office does not recommend entering the nine-digit SSN, but vouchers will not be rejected for this reason.

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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2018
PROCEDURE	TRAVEL VOUCHERS (Form C-10)	REVISION NUMBER 19-001

REFERENCE

CONTENTS

Box 2	Enter the name of the traveler in the following format: Last Name, First Name, Middle initial and the address to which the warrant is to be mailed.
Box 6	Enter the city in which the traveler's headquarters is located. "Headquarters" is defined as the place where an employee's official duties require him/her to spend the largest amount of his/her working time.
Box 7	Enter the city in which the traveler maintains residence.
Column 8	Enter the date the expenses were incurred.
Column 9	Enter the city departed from and time of departure.
Column 10	Enter the city arrived at and time of arrival.
Column 11	The rate at which mileage driven in a privately-owned vehicle is reimbursed is entered in the blank at the top of the column. The remainder of the column contains the number of miles for which reimbursement is claimed.
Column 12	The rate of reimbursement entered in the blank at the top of column 11 is multiplied by the number of miles driven, entered in column 11. The product is entered in column 12.
Column 13	Enter reimbursable Common Carrier Transportation expenses incurred. Common Carrier Transportation includes train, plane, bus, etc. For further definition, consult your travel regulations.
Column 14	Enter reimbursable lodging expenses incurred.
Column 15	Enter meal expenses incurred or per diem allowance.
Column 16	Enter all other reimbursable expenses, as defined in Section 3000.600 of the Governor's Travel Control Guide, including itemization of these expenses.

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PROCEDURE	TRAVEL VOUCHERS (Form C-10)	REVISION NUMBER 13-002

REFERENCE

CONTENTS

Column 17	Sum horizontally the amount in column 12 through 16 for each line and enter the sums as line totals in column 17.
Box 21	If a State vehicle was used during the trip, enter its license plate number in box 21. (Optional)
Box 22	Add all entries in column 11 and enter the sum in box 22.
Box 23	Add all entries in column 12 and enter the sum in box 23.
Box 24	Add all entries in column 13 and enter the sum in box 24.
Box 25	Add all entries in column 14 and enter the sum in box 25.
Box 26	Add all entries in column 15 and enter the sum in box 26.
Box 27	Add all entries in column 16 and enter the sum in box 27.
Box 29	Add the line total amounts in column 17 to obtain the total amount. Enter the sum in box 29. Verify the amount by adding boxes 23 through 27.
Box 30	Enter the purpose of the trip. If more space is needed, this may appear on the face of the Travel Voucher below the appropriate expense itemization lines.
Box 31	Enter any additional comments or explanations which will further clarify specific charges (i.e., direct billings).

The traveler must also attach the required receipts, explanations and authorizations as governed by the applicable Travel Regulations to the original copy of the Travel Voucher, sign and date it, and submit the Travel Voucher to their supervisor for approval.

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.10 4 of 4
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Information to be Entered by the Agency (Exhibit 17.20.10-B)

<u>REFERENCE</u>	<u>CONTENTS</u>
Box 3	Enter the number assigned to this voucher. Voucher numbers are restricted to 8 characters. The voucher number must be unique for an agency within a fiscal year.
Box 4	Enter the date on which the vouchers were batched
Box 5	Enter the 16-digit appropriation (or non-appropriated) account code number in box 5. The number must be entered as follows: xxx-xxxxx-xxxx-xx-xx (i.e., fund-organization-object of appropriation-sequence-account type).
Column 18	Determine the charges applicable to In-State and Out-of-State contractual travel (1264), In-State travel (1291), Out-of-State travel (1292), and mileage (1295). Out-of-State charges are derived based on travel regulations.
Column 19	Enter the proper amounts based on the determination made above.
Column 20	Enter the appropriate Catalog of Federal Domestic Assistance (CFDA) number, if applicable.
Box 28	Add all entries in column 19 and enter the sum in box 28.

In determining the charges applicable to In-State and Out-of-State travel (Box 18), please note that the entire trip should be charged to out-of-state travel (1292) if any expenses are incurred out-of-state during any part of the trip. For example, if business was conducted in Collinsville, IL, and the traveler stayed in St. Louis, MO, all expenses, except mileage, will be charged to 1292 (including per diem/meals).

Verify that the arithmetic is accurate, check that all charges are allowed under applicable Travel Regulations, and confirm that all items requiring receipts have proper receipts attached. During the lapse period (July and August) identify the proper fiscal year in the upper right hand corner above box 3.

Obtain agency-head signature and date if not accompanied by an Agency File Balancing Report. Forward the Travel Vouchers to the Comptroller for processing.

Travel Voucher

Disposition of Copies

- 1 Comptroller
- 2 Traveler
- 3 Agency
- 4 Agency
- 5 Traveler

Office of the Comptroller
325 West Adams Street
Springfield, IL 62704

Agency Name and Address

PAYMENT OF INTEREST MAY BE AVAILABLE IF THE STATE FAILS TO COMPLY WITH THE STATE PROMPT PAYMENT ACT, 30 ILCS 540.	1. Social Security Number	3. Voucher No.	
	2. Traveler Name and Address - Payee LAST NAME FIRST NAME MIDDLE INITIAL		4. Voucher Date
	Traveler, Terry J. 2549 Potomac Avenue Springfield, IL 62702		5. Appropriation Account Code
			6. Headquarters
			7. Residence

8. Date	9. Departed From		10. Arrived At		11. Auto Mileage @	12. Auto Reimbursement		13. Trans	14. Lodging		15. Meals or/ Per Diem	16. Other Expenses		17. Line Totals				
	Place	Time	Place	Time									Item	Amount				
11/1/99	Spfld	7:30a	Carbondale	10:30a	160	49	60		*33	00	21	00			70	60		
11/2/99	Carbondale	5:30p	Spfld	8:30p	160	49	60				28	00	Parking	2	00	79	60	
11/16/99	Spfld	9:20a	Chicago	10:10a				**68	00				Taxi****	5	00	5	00	
11/16/99	Chicago	6:30p	Spfld	7:20p				**68	00		17	00	Parking	3	00	20	00	
11/19/99	Spfld	4:30p	Madison, WI	9:00a	268	83	08		***35	00	32	00					115	08
11/20/99	Madison, WI	5:00p	Spfld	10:00p	268	83	08				32	00	Parking	4	00	119	08	

18. Exp. Obj.	19. Amount	20. CFDA No.	21. State License Plate Number	22.	23.	24.	25.	26.	SUB TOTALS	27.			
1264				856	265	36		130	00	14	00	409	36
1291	76.00			31. Traveler Comments/Explanations *Billed Direct - Hotel 7 **Billed Direct - Air American ***Billed Direct - Happy Hotel ****Airport to Office								29. Total Amount _____ 409 36	
1292	68.00												
1295	265.36												
28. Total Exp.	409.36												

30. Purpose of Travel
 1/1/99 11/20/99 7500 11/16/99 Mtg w/Dept of Employment Security
 11/1-2/99 SAMS Seminar 11/19-20/99 AICPA Mtg

This certifies that the travel shown above was required by the official duties of the traveler named to my personal knowledge, or as indicated by records submitted to me. If applicable, the reporting requirements of section 5.1 of the Governor's Office of Management and Budget Act have been met.

I certify that, in accordance with Section 12 of "An Act in Relations to State Finance", the above amount is correct and just; that the detailed items charged for subsistence were actually paid; that the expenses were occasioned by official business or unavoidable delays requiring the stay at hotels for the time specified; that the journey was performed with all practicable dispatch by the shortest route usually traveled in the customary reasonable manner; and that I have not been furnished with transportation or money in lieu thereof for any part of the journey therein charged for.

Division Head, Supt., Chief _____ Date _____

Approved-Agency Head _____ Date _____

Traveler Signature _____ Date 12/13/99

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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2019
PROCEDURE	INVOICE VOUCHER (Form C-13)	REVISION NUMBER 20-001

INVOICE-VOUCHER (Form C-13)

PURPOSE

The Invoice-Voucher (Exhibit 17.20.20-A) may be used for requests of payment for goods or services.

TIMING REQUIREMENTS

Upon receipt of goods or services, the receiving officer verifies that the goods or services meet the stated specifications and forwards the Vendor's invoice to the accounting department for preparation of the Invoice-voucher.

DISTRIBUTION

Copies are distributed as follows:

- The Comptroller requires the original copy of the Invoice-Voucher.
- The number of copies required by each agency varies.

CONTENTS

Information to be Entered (Exhibit 17.20.20-B)

REFERENCE

CONTENTS

Heading

Enter the name of the State governmental unit and location to which the goods or services were delivered in the space provided at the top of the Invoice-Voucher form.

Box 2

If the voucher payee is an individual, enter the last four digits of the Social Security Number (SSN) or leave blank (preferred). The Comptroller's Office does not recommend

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entering the nine -digit SSN, but vouchers will not be rejected for this reason.

If the payee is not an individual, enter the nine-digit Employer Identification Number (EIN) or leave blank if the voucher is accompanied by an electronic record.

Box 3 Enter the payee name in the following format: Last Name, First Name, Middle initial and the address to which the warrant is to be mailed. For a sole proprietorship enter the name of the owner, followed by the name of the business on the second line (i.e., DBA Smith Plumbing). Refer to Procedure 19.10.30 for payments to corporate or business entities.

Line 4 Enter the number assigned to this voucher. Voucher numbers are restricted to 8 characters. The voucher number must be unique for an agency within a fiscal year.

Line 5 Enter the date on which the vouchers were batched.

Line 6 Enter the appropriation account code number on line 6. This number must be entered as follows: xxx-xxxxx-xxxx-xx-xx (i.e., fund-agency-organization-object of appropriation-sequence-account type).

Boxes 7 and 8 Enter the vendor's invoice number and invoice date where applicable. This will be one means of payment identification to the vendor.

Box 10 Enter the beginning and ending dates of service followed by the GAAP Function Code on the first line. The second through seventh lines should contain a complete description of the goods and services delivered. The description should be precise enough to permit an auditor to determine the appropriateness of the appropriation charged and to describe the payment to the vendor.

Column 11 Enter the quantity of goods or services delivered.

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REFERENCE

CONTENTS

Column 12	Enter the unit of measure used for the goods and services delivered.
Column 13	Enter the unit price of the goods and services provided.
Column 14	Enter the extended price of the goods and services delivered.
Box 15	Add the amounts in column 14 and enter the sum as the subtotal in box 15.
Box 16	Compute and enter any discount which can be taken for prompt payment. In addition, this box is used to record deductions for Federal excise tax not taken by the vendor and for disallowed freight and miscellaneous charges shown in boxes 10 through 14.
Box 17	Subtract the amount in box 16 from the subtotal in box 15 and enter the difference as total amount in box 17.
Column 18 and 19	List the expenditure object codes applicable to this payment in column 18 and the respective expenditure amounts in column 19. There is a limit of five different expenditure objects which can be related to a warrant; however, the same expenditure object may be cited in relation to more than one invoice.
Box 20	Enter the appropriate Catalog of Federal Domestic Assistance (CFDA) number, if applicable.
Box 21	Add the amounts in column 19 and enter the sum in box 21.
Column 22	Enter the obligation number(s) related to this payment request (if payment is not related to a previously recorded obligation, enter "00"). There is a limit of three different obligations which can be related to a warrant; however, the same obligation number may be cited in relation to more than one invoice.

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.20 4 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2020
PROCEDURE	INVOICE VOUCHER (Form C-13)	REVISION NUMBER 20-002

REFERENCE

CONTENTS

Column 23	Enter the payment amount related to each referenced obligation document.
Box 24	Add the amounts in column 23 and enter the sum as total payment amount in box 24.
Box 25	This box is to be used by the agency to fulfill internal coding requirements.

During the lapse period (July and August), identify the proper fiscal year in the upper right hand corner above line 4. "Contracted for Prior to July 1" should be affixed in a prominent place.

Obtain agency-head signature and date if not accompanied by an Agency File Balancing Report. Forward the original copy of each Invoice-Voucher and attachments to the Comptroller for processing.

Invoice-Vouchers not containing a dated signature are subject to return by the Comptroller.

Invoice Voucher

Name and Location of State Agency or Institution

PAYMENT OF INTEREST MAY BE AVAILABLE IF THE STATE FAILS TO COMPLY WITH THE STATE PROMPT PAYMENT ACT, 30 ILCS 540.	2. Taxpayer Identification Number	4. Voucher No. _____
	3. Vendor or Payee LAST NAME FIRST NAME MIDDLE INITIAL OR BUSINESS NAME	5. Voucher Date _____
		6. Appropriation Account Code _____
		7. Invoice Number _____
		8. Invoice Date _____

10. Indicate Beginning and Ending Date of Service and GAAP Code. Give Complete Description of Articles/Services Rendered or Attach Itemized Vendor Invoice	11. Quantity	12. Units	13. Unit Price	14. Amount

18. Exp. Obj	19. Exp. Amount	20. CFDA No.					15. Subtotal
			22. Obligation No.	23. Payment Amount			
							16. Discount / Deduction
21. Total Exp.			24. Total Payment Amount				17. Total Amount

25. For Agency Use Only

Approved for Payment

Receiving Officer	Date	Clerk
-------------------	------	-------

Head of Unit or Authorized Agent

Date	
------	--

Certification of Receiving Agency

I certify that the goods or services specified on this voucher were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred, that such goods or services meet all the required standards set forth in the purchase agreement or contract to which this voucher relates; and that the amount shown on this voucher is correct and approved for payment. If applicable, the reporting requirements of section 5.1 of the Governor's Office of Management and Budget Act have been met.

Agency Head (Signature)

Invoice Voucher

Office of the Comptroller
325 West Adams Street
Springfield, IL 62704

Name and Location of State Agency or Institution

PAYMENT OF INTEREST MAY BE AVAILABLE IF THE STATE FAILS TO COMPLY WITH THE STATE PROMPT PAYMENT ACT, 30 ILCS 540.	2. Taxpayer Identification Number 123456789	4. Voucher No. <u>347</u> 5. Voucher Date <u>1/2/09</u>
	3. Vendor or Payee LAST NAME FIRST NAME MIDDLE INITIAL OR BUSINESS NAME ABC INC 325 WEST ADAMS SPRINGFIELD, IL 62704	6. Appropriation Account Code 001-36010-1600-00-00 7. Invoice Number <u>4438</u> 8. Invoice Date <u>1/2/09</u>

10. Indicate Beginning and Ending Date of Service and GAAP Code. Give Complete Description of Articles/Services Rendered or Attach Itemized Vendor Invoice	11. Quantity	12. Units	13. Unit Price	14. Amount
12/01/08 12/15/08 7500 Calculator Desk, #1774-87 General Fireproofing, right hand platform, finish in brushed hardware, walnut grain, to match existing equipment. 60" x 30"	5	ea.	188 98	944 90
Freight Charges Purchase order #711775				40 00

18. Exp. Obj	19. Exp. Amount	20. CFDA No.	22. Obligation No.	23. Payment Amount	15. Subtotal	
1510	738.67		711775	738.67		
21. Total Exp.					16. Discount / Deduction	
						984 90
24. Total Payment Amount					17. Total Amount	246 23
						738.67

25. For Agency Use Only Approved for Payment _____ Receiving Officer Date Clerk _____ Head of Unit or Authorized Agent Date	Certification of Receiving Agency I certify that the goods or services specified on this voucher were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred, that such goods or services meet all the required standards set forth in the purchase agreement or contract to which this voucher relates; and that the amount shown on this voucher is correct and approved for payment. If applicable, the reporting requirements of section 5.1 of the Governor's Office of Management and Budget Act have been met. _____ Date 1/2/09 Susan Smith Agency Head (Signature)
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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2015
PROCEDURE	PAPERLESS VOUCHER	REVISION NUMBER 15-002

Paperless Voucher

PURPOSE

The Paperless Voucher provides the ability to request a payment to a vendor without completing an Invoice-voucher. To utilize a paperless voucher, all required information must be provided as specified in the commercial voucher file layout. (Exhibit 17.20.30-A)

TIMING REQUIREMENTS

As is the case with Invoice-Vouchers, Paperless vouchers are submitted to the Comptroller as frequently as is practical, preferably daily, in order to provide payment in a timely manner.

DISTRIBUTION

The Comptroller requires the electronic transaction and the certified Agency File Balancing Report to process the paperless vouchers.

CONTENTS

(Refer to Exhibit 17.20.30-A)

SCHEDULE RECORD FOR PAPERLESS

<u>REFERENCE</u>	<u>CONTENTS</u>
Record Type	Value 10.
Appropriation Account Code Number	Appropriation Account Code Number for all the paperless vouchers in this schedule. All vouchers pertaining to this schedule must be paperless and cite this appropriation account code.
Fiscal Year	Last two digits of pertinent fiscal year for the appropriation referenced above. All paperless vouchers pertaining to this schedule must cite this fiscal year.
Beginning Voucher Number	Number of the first paperless voucher in this schedule.

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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2010
PROCEDURE	PAPERLESS VOUCHER	REVISION NUMBER 10-002

<u>REFERENCE</u>	<u>CONTENTS</u>
Ending Voucher Number	Number of the last paperless voucher in this schedule.
Schedule Amount	Sum of the paperless voucher amounts in this schedule.
Voucher Count	Number of paperless voucher transaction records following and pertaining to this schedule record.
Processing Type	Enter a P which indicates a paperless voucher which is defined as an automated voucher and automated remittance processing (i.e. no paper voucher submitted and the description of the payment is provided in the invoice description field of the electronic file)

VOUCHER TRANSACTION RECORD FOR PAPERLESS

<u>REFERENCE</u>	<u>CONTENTS</u>
Appropriation Account Code Number	Appropriation Account Code Number from which expenditure is to be made.
Fiscal Year	Fiscal year pertaining to above appropriation.
Voucher Number	Enter the paperless voucher number. The voucher number must be unique by agency by fiscal year.

VOUCHER TRANSACTION RECORD

<u>REFERENCE</u>	<u>CONTENTS</u>
Invoice Number Invoice Date	The invoice number and date fields should be filled with the vendor's invoice number and date. This information will be printed on the remittance advice attached to the warrant. The date format is MMDDYY.

Commercial Voucher File

This document describes the file format to be used by State agencies transmitting commercial voucher information directly to the Comptroller.

I. FILE CHARACTERISTICS

The Commercial Voucher File records are 900 bytes in length. Numeric fields are both unpacked and unsigned except for adjustment and credit amounts on voucher addenda records. The Commercial Voucher File consists of five types of records. These are:

1. **Header Record** - This record is the first data record on the file. It is used to identify the file, source computer type, agency, creation date, etc.
2. **Schedule Record** - The schedule record should indicate the type of processing required for the vouchers following it. All Voucher Transaction Records following a Schedule Record (pertaining to that schedule) must cite the same appropriation account code and fiscal year. Do not mix vouchers requiring different processing on the same schedule.

There may be multiple Schedule Records and related groups of Voucher Transaction /Voucher Addenda Records on a single file.

During lapse period (July - August), schedules citing different fiscal years may NOT be mixed on a file. Each fiscal year must be on a separate file.

3. **Voucher Transaction Record** – Files should be limited to 10,000 records unless approved by the Comptroller. Each transaction record contains all the data elements needed to write a warrant or send a direct deposit transaction.

The fields labeled DIRECT DEPOSIT must be completed to send a direct deposit transaction. The fields labeled OPTIONAL are not required at this time but may be required for future transaction types.

4. **Voucher Addenda Record** – The addenda record(s) will immediately follow the voucher transaction and contain detailed remittance information related to the voucher transaction. There may be multiple addenda records for each voucher transaction record. Each addenda record must be related to the same voucher transaction. Voucher addenda records will provide remittance information electronically to the vendor. Fields on the addenda record must not contain an asterisk (*) or backslash (\). Addenda fields should be left justified and use no more than one space between characters. More than one space constitutes the end of a field. Fill unused numeric fields with zeroes, unless the last payment related data segment is not going to be used. Each addenda record contains 30 characters of control data and two 435-byte payment-related data segments. If the last segment is not used, the entire segment of 435 bytes must be spaces.

EXAMPLE: If the voucher contains five payment invoices, three addenda records would be required. The third addenda record would contain the fifth invoice in the first payment related data segment and the second segment would be initialized to spaces.

5. **Trailer Record** - This record is the last data record on the file. It is used to provide control counts and totals for balancing the file.

II. **FILE ORDER**

A batch consists of a Schedule Record followed by the Voucher Transaction Records and their associated Voucher Addenda Records pertaining to that Schedule Record.

Batches are to be sorted by appropriation account code number in ascending order on the file.

Within a batch, Voucher Transaction Records followed by any associated Voucher Addenda Records are to be sorted by voucher number in ascending order.

If actual hardcopy vouchers are required to accompany the file, they must be sorted correspondingly within a batch, and batches should be sorted in the appropriate order.

III. **APPENDICES**

Appendix 1 - defines the required data elements in the file records and the record layouts.

Appendix 2 - details the standards to be used for vendor identification number, name and address on the Voucher Transaction Record.

Appendix 3 - Reserved for Future Use.

Appendix 4 - describes the agency file balance report which is to accompany each Commercial Voucher file received by the Comptroller. This report replaces the requirement for individually signed vouchers.

Appendix 5 - describes the requirements for the standardized information for box 10 of the invoice voucher.

Appendix 6 - describes any Voucher Addenda Record edits and related error messages

Appendix 7 - Other File Edits

APPENDIX 1

HEADER RECORD

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Record Type	1	2	2	99	Value Zeroes.
File Identifier	3	8	6	X(6)	A unique identifier such as external reel number, or agency assigned number. This number will be used on reports and for control purposes by the Comptroller and must be different on each file received during a given month. This file identifier must be shown on the agency balancing report which accompany the file. Note: Comptroller recommends the reel number and the File Identifier be the same.
Organization Code	9	11	3	9 (3)	Agency Identifier Code (digits 4 thru 6 of the appropriation account code number) of agency creating file (Transmitting Agency).
Agency Name	12	41	30	X(30)	Name of Agency creating file.
File Name	42	53	12	X(12)	Value "VOUCHER FILE".
Creation Date	54	59	6	9(6)	Date on which file was created in MMDDYY format.
Filler	60	900	841	X(841)	Value Spaces.
Filler Redefined for Public Aid Medical Schedules					
DPA Schedule Number	60	65	6	X(6)	Assigned by DPA.

APPENDIX 1

HEADER RECORD

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
DPA Type	66	75	10	X(10)	Assigned by DPA.
DPA Category	76	85	10	X(10)	Assigned by DPA.
Filler	86	900	815	X(815)	Value Spaces.

APPENDIX 1

SCHEDULE RECORD

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Record Type	1	2	2	99	Value 10.
Filler	3	8	6	X(6)	Value Spaces.
Appropriation Account Code Number	9	24	16	9(16)	Appropriation Account Code Number for all vouchers in this schedule. All vouchers pertaining to this schedule must cite this appropriation account code.
Fiscal Year	25	26	2	99	Last two digits of pertinent fiscal year for the appropriation referenced above. All vouchers pertaining to this schedule must cite this fiscal year.
Beginning Voucher Number	27	34	8	X(8)	Number of the first voucher in this schedule. Voucher numbers must be right justified, zero filled, and can be all numeric or alphanumeric. No special characters are allowed.
Ending Voucher Number	35	42	8	X(8)	Number of the last voucher in this schedule. Voucher numbers must be right justified, zero filled, and can be all numeric or alphanumeric. No special characters are allowed.
Schedule Amount	43	54	12	9(10)V99	Sum of the voucher amounts in this schedule.
Voucher Count	55	58	4	9(4)	Number of voucher transaction records following and pertaining to this schedule record.

APPENDIX 1

SCHEDULE RECORD

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Processing Type	59	59	1	X(1)	<p>Type of processing required for the vouchers following this schedule. Valid values are:</p> <p>M – Medical Vouchers (requires Comptroller approval to use this processing type).</p> <p>P – requires automated voucher and automated remittance processing (i.e. no paper voucher submitted and the description of the payment is provided in the invoice description field of this file).</p> <p>R – requires paper voucher and automated remittance processing (i.e. travel vouchers); EXCLUDES list vouchers.</p> <p>T – requires paper voucher and paper remittance processing (i.e. C-13 invoice voucher without a description provided in the invoice description field of this file and has a paper remittance attached).</p>
Filler	60	900	841	X(841)	Value Spaces.

APPENDIX 1

VOUCHER TRANSACTION RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Record Type	1	2	2	99	Any numeric value may be entered except 00, 10, 98 and 99.
Appropriation Account Code Number	3	18	16	9(16)	Appropriation Account Code Number from which expenditure is to be made.
Fiscal Year	19	20	2	99	Fiscal year pertaining to above appropriation.
Voucher Number	21	28	8	X(8)	Voucher numbers must be right justified, zero filled, and can be all numeric or alphanumeric. No special characters are allowed. Note: The voucher number must be unique by agency by fiscal year.
Schedule Payment Date	29	34	6	9(6)	Format is MMDDYY (Comptroller authorization required prior to usage).
Invoice Number	35	44	10	X(10)	The invoice number and date fields should be filled with the vendor's invoice number and date. This information will be printed on the remittance advice attached to the warrant. The date format is MMDDYY.
Invoice Date	45	50	6	9(6)	
TIN (Taxpayers' Identification Number)	51	59	9	9(9)	Reference Appendix 2.

APPENDIX 1

VOUCHER TRANSACTION RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Proper Billing Date	60	65	6	X(06)	Proper Billing Date. The date format is MMDDYY, except: ▲▲▲▲▲▲ = Unknown (where ▲ = spaces) 888888 = Not required by Statute 999999 = Provided in Addenda 777777 = Comptroller Authorization required
Filler	66	66	1	X(01)	Value Spaces.
Voucher Amount	67	76	10	9(8)V99	The amount for which the warrant is to be written.
First Expenditure Object	77	80	4	9(4)	First Expenditure Object Code applicable to this payment. There is a limit of five different expenditure objects which can be related to a payment.
First Expenditure Amount	81	90	10	9(8)V99	First Expenditure Amount is the amount associated with the first Expenditure Object Code. Note: The sum of all of the Expenditure Amounts must equal the voucher amount. Unused fields must be zero filled.
Second Expenditure Object	91	94	4	9(4)	Second Expenditure Object Code applicable to this payment. Unused fields must be zero filled.

APPENDIX 1

VOUCHER TRANSACTION RECORD

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Second Expenditure Amount	95	104	10	9(8)V99	Second Expenditure Amount is the amount associated with the second Expenditure Object Code. Unused fields must be zero filled.
Third Expenditure Object	105	108	4	9(4)	Third Expenditure Object Code applicable to this payment. Unused fields must be zero filled.
Third Expenditure Amount	109	118	10	9(8)V99	Third Expenditure Amount is the amount associated with the third Expenditure Object Code. Unused fields must be zero filled.
Fourth Expenditure Object	119	122	4	9(4)	Fourth Expenditure Object Code applicable to this payment. Unused fields must be zero filled.
Fourth Expenditure Amount	123	132	10	9(8)V99	Fourth Expenditure Amount is the amount associated with the fourth Expenditure Object Code. Unused fields must be zero filled.
Fifth Expenditure Object	133	136	4	9(4)	Fifth Expenditure Object code applicable to this payment. Unused fields must be zero filled.
Fifth Expenditure Amount	137	146	10	9(8)V99	Fifth Expenditure Amount is the amount associated with the fifth Expenditure Object Code. Unused fields must be zero filled.
Payee Name 1	147	176	30	X(30)	Reference Appendix 2. Left justify data and fill unused positions with blanks.

APPENDIX 1

VOUCHER TRANSACTION RECORD

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Filler	177	178	2	X(2)	Value Spaces.
Payee Name 2	179	208	30	X(30)	Reference Appendix 2. Left justify data and fill unused positions with blanks.
Filler	209	210	2	X(2)	Value Spaces.
Address	211	240	30	X(30)	Reference Appendix 2. Left justify data and fill unused positions with blanks.
Filler	241	242	2	X(2)	Value Spaces.
City	243	260	18	X(18)	Reference Appendix 2. Left justify data and fill unused positions with blanks.
Filler	261	262	2	X(2)	Value Spaces.
State	263	264	2	X(2)	Reference Appendix 2. Left-justify data and fill unused positions with blanks.
Filler	265	265	1	X	Value Spaces.
Zip Code	266	274	9	X(9)	Reference Appendix 2. Left-justify data and fill unused positions with blanks.
Filler	275	275	1	X	Value Spaces.

APPENDIX 1

VOUCHER TRANSACTION RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
First Obligation Number	276	285	10	X(10)	Enter the agency assigned obligation number (right justified with leading zeros) for the first obligation related to this payment request (if payment is not related to a previously recorded obligation, enter "00" left justified). There is a limit of three different obligations which may be related to a payment.
Filler	286	286	1	X	Value Spaces.
First Obligation Amount	287	296	10	9(8)V99	First Obligation Amount is the amount associated with the first Obligation Number. Note: The sum of all of the Obligation Amounts must equal the voucher amount. Unused fields must be zero filled.
Second Obligation Number	297	306	10	X(10)	Enter the agency assigned obligation number (right justified with leading zeros) for the second obligation related to this payment request. Unused fields must be space filled.
Filler	307	307	1	X	Value Spaces.
Second Obligation Amount	308	317	10	9(8)V99	Second Obligation Amount is the amount associated with the second Obligation Number. Unused fields must be zero filled.

APPENDIX 1

VOUCHER TRANSACTION RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Third Obligation Number	318	327	10	X(10)	Enter the agency assigned obligation number (right justified with leading zeros) for the third obligation related to this payment request. Unused fields must be space filled.
Filler	328	328	1	X	Value Spaces.
Third Obligation Amount	329	338	10	9(8)V99	Third Obligation Amount is the amount associated with the third Obligation Number. Unused fields must be zero filled.
Filler	339	347	9	X(9)	Value Spaces.
Direct Deposit Indicator	348	348	1	9	DIRECT DEPOSIT - Indicates whether or not the payment is to be direct deposit. Valid values: 0, 1, 8, 9. (0 = default) (1 = Direct Deposit with Multiple Account) (8 = IPTIP) (9 = hardcopy)
Contract Reference	349	358	10	X(10)	Comptroller authorization required prior to usage.
Filler	359	373	15	X(15)	Value Spaces.
Direct Deposit Multiple Account No. Indicator	374	376	3	X(3)	DIRECT DEPOSIT- Data assigned by the agency which indicates an individual account when multiple accounts are used for a single payee.
Check Category	377	378	2	X(2)	Comptroller authorization required prior to usage.

APPENDIX 1

VOUCHER TRANSACTION RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Remittance Description	379	438	60	X(60)	DIRECT DEPOSIT- A payment description forwarded to the payee through the bank. [Field is unnecessary and will be ignored if Voucher Addenda Record is provided.]
CFDA 1	439	443	5	X(5)	Catalog of Federal Domestic Assistance number. Valid values are five bytes numeric or spaces. Field can only be utilized if First Expenditure Object field is populated.
CFDA 2	444	448	5	X(5)	Catalog of Federal Domestic Assistance number. Valid values are five bytes numeric or spaces. Field can only be utilized if First Expenditure Object field is populated.
CFDA 3	449	453	5	X(5)	Catalog of Federal Domestic Assistance number. Valid values are five bytes numeric or spaces. Field can only be utilized if First Expenditure Object field is populated.
CFDA 4	454	458	5	X(5)	Catalog of Federal Domestic Assistance number. Valid values are five bytes numeric or spaces. Field can only be utilized if First Expenditure Object field is populated.
CFDA 5	459	463	5	X(5)	Catalog of Federal Domestic Assistance number. Valid values are five bytes numeric or spaces. Field can only be utilized if First Expenditure Object field is populated.

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VOUCHER TRANSACTION RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Filler	464	468	5	X(5)	Value Spaces.
Billing Account Number	469	484	16	X(16)	For intergovernmental payments, enter the account number to which payment is to be charged.
Credit Memo Number	485	496	12	X(12)	For intergovernmental payments, enter the identifying number of the credit memo issued to you.
Credit Memo Amount	497	506	10	9(8)V99	For intergovernmental payments, enter the credit memorandum amount.
Beginning Date of Service	507	514	8	9(8)	Format is MMDDCCYY. Reference Appendix 5.
Ending Date of Service	515	522	8	9(8)	Format is MMDDCCYY. Reference Appendix 5.
GAAP Code	523	526	4	9(4)	Reference Appendix 5.
Pre-Audit Description	527	886	360	X(360)	Reference Appendix 5.
Confidentiality Indicator	887	887	1	X(1)	Enter one of the values below depending on the nature of the information: "Y" = Yes, indicating the voucher text is confidential. "N" = No, indicating the voucher text is non-confidential. " " = Space, indicating that the data element is not completed. A blank is defaulted to a "Y" and the information is considered confidential.
Filler	888	900	13	X(13)	Value Spaces.

APPENDIX 1

VOUCHER ADDENDA RECORD

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Control Data					
Record Type	1	2	2	9(2)	EDI record type – Value 98.
Voucher Number	3	10	8	X(8)	Voucher number must be right justified, zero filled, and can be numeric or alphanumeric. No special characters are allowed. Note: The voucher number must be unique by agency by fiscal year. Matches bytes 21-28 of the voucher transaction record. Note: LIST VOUCHERS cannot have addenda records.
TIN (Taxpayers' Identification Number)	11	19	9	9(9)	Matches bytes 51-59 of the voucher transaction record.
Addenda Sequence Number	20	21	2	9(2)	Sequence number for this addenda record.
Total Number of Addenda Records	22	23	2	9(2)	Limit of 10 per voucher record.
Filler	24	30	7	X(7)	Value Spaces.
Payment Related Data			435		Occurs twice.
Payment Related Data - First Occurrence					
Customer ID	31	60	30	X(30)	Vendor defined for EDI.
Billing Account Period	61	90	30	X(30)	Vendor defined for EDI.

APPENDIX 1

VOUCHER ADDENDA RECORD

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Beginning Date of Service	91	96	6	9(6)	MMDDYY
Ending Date of Service	97	102	6	9(6)	MMDDYY
Invoice Number	103	132	30	X(30)	Vendor's invoice number.
Invoice Date	133	138	6	9(6)	MMDDYY
Gross Amount	139	148	10	9(8)V99	Amount of invoice before applying credit or adjustment.
Credit Memo Reason Code	149	150	2	X(2)	Code indicating reason for taking a credit. Any valid adjustment reason code as defined in version 4010 of the 820 standard.
Credit Memo ID	151	170	20	X(20)	The identifying number of the credit memo issued to you.
Credit Memo Amount	171	180	10	S9(8)V99	The amount of the credit memo issued to you.
Adjustment Reason Code	181	182	2	X(2)	Code indicating reason for claiming an adjustment. Any valid adjustment reason code as defined in version 4010 of the 820 standard.
Adjustment ID	183	202	20	X(20)	The identifying number of the adjustment issued to you.
Adjustment Amount	203	212	10	S9(8)V99	The amount of the adjustment issued to you.
Net Amount	213	222	10	9(8)V99	Amount paid.
Partial Payment Indicator	223	224	2	X(2)	If present, specifies that the invoice is not expected to be cleared in full.

APPENDIX 1

VOUCHER ADDENDA RECORD

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Contract Number	225	244	20	X(20)	Vendor Defined for EDI.
Program Identifier	245	274	30	X(30)	Vendor Defined for EDI.
Purchase Order	275	294	20	X(20)	Vendor Defined for EDI.
Purchase Order Date	295	300	6	9(6)	MMDDYY
Message	301	380	80	X(80)	A free form description to clarify the related data elements and their content.
Proper Billing Date	381	386	6	X(06)	Proper Billing Date. The date format is MMDDYY.
Filler	387	465	79	X(79)	Value Spaces.
Payment Related Data - Second Occurrence					
Customer ID	466	495	30	X(30)	Vendor defined for EDI.
Billing Account	496	525	30	X(30)	Vendor defined for EDI.
Period					
Beginning Date of Service	526	531	6	9(6)	MMDDYY
Ending Date of Service	532	537	6	9(6)	MMDDYY
Invoice Number	538	567	30	X(30)	Vendor's invoice number.
Invoice Date	568	573	6	9(6)	MMDDYY
Gross Amount	574	583	10	9(8)V99	Amount of invoice before applying credit or adjustment.

APPENDIX 1

VOUCHER ADDENDA RECORD

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Credit Memo Reason Code	584	585	2	X(2)	Code indicating reason for taking a credit. Any valid adjustment reason code as defined in version 4010 of the 820 standard.
Credit Memo ID	586	605	20	X(20)	The identifying number of the credit memo issued to you.
Credit Memo Amount	606	615	10	S9(8)V99	The amount of the credit memo issued to you.
Adjustment Reason Code	616	617	2	X(2)	Code indicating reason for claiming an adjustment. Any valid adjustment reason code as defined in version 4010 of the 820 standard.
Adjustment ID	618	637	20	X(20)	The identifying number of the adjustment issued to you.
Adjustment Amount	638	647	10	S9(8)V99	The amount of the adjustment issued to you.
Net Amount	648	657	10	9(8)V99	Amount paid.
Partial Payment Indicator	658	659	2	X(2)	If present, specifies that the invoice is not expected to be cleared in full.
Contract Number	660	679	20	X(20)	Vendor Defined for EDI.
Program Identification	680	709	30	X(30)	Vendor Defined for EDI.
Purchase Order	710	729	20	X(20)	Vendor Defined for EDI.

APPENDIX 1**VOUCHER ADDENDA RECORD**

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Purchase Order Date	730	735	6	9(6)	MMDDYY
Message	736	815	80	X(80)	A free form description to clarify the related data elements and their content.
Proper Billing Date	816	821	6	X(06)	Proper Billing Date. The date format is MMDDYY.
Filler	822	900	79	X(79)	Value Spaces.

APPENDIX 1

TRAILER RECORD

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Record Type	1	2	2	9(2)	Value 99.
Schedule Record Count	3	6	4	9(4)	Number of schedule records on the file.
Voucher Record Count	7	11	5	9(5)	Number of Voucher Transaction Records on the file.
Schedule Control Total	12	23	12	9(10)V99	The Sum of the Schedule Amounts (from the Schedule Records) on this file.
Voucher Control Total	24	35	12	9(10)V99	The Sum of the Voucher Amounts (from the Voucher Transaction Records) on this file.
Filler	36	900	865	X(865)	Value Spaces.

APPENDIX 2

VENDOR IDENTIFICATION NUMBER, NAME AND ADDRESS

The standards for providing the vendor identification number and name in the Voucher Transaction Record are described in the following section of the SAMS Manual:

- Procedure 19.10.15 – pages 1-4;
- Procedure 19.10.20 – page 1;
- Procedure 19.10.30 – pages 1-4.

The following standards should be used for providing the address in the Voucher Transaction Record:

The “Payee Name 2” field is reserved for the DBA name or as a continuation of the legal name when there is not enough room on the “Payee Name 1” line.

The vendor’s street address must be provided in the “Address” field.

The vendor’s city, state, and zip must be provided in the specified fields. The valid U.S. Postal Service abbreviations must be used in the “State” field. The zip code provided should be the vendor’s zip code as assigned by the U.S. Postal Service. The “Zip Code” field on the transaction record is a nine-position field and does not require the dash if using the zip+4 code.

Any unused fields must be space filled.

Do not use punctuation in these fields.

APPENDIX 3

RESERVED FOR FUTURE USE

APPENDIX 4

AGENCY FILE BALANCING REPORT

A computer-generated balancing report with the information detailed below must accompany each Commercial Voucher file sent to the Comptroller.

Date: 07/15/00
 Reel No: A52512
 Agency: Example Agency

<u>Appropriation Code</u>	<u>Fiscal Year</u>	<u>Voucher Number</u>	<u>Voucher Amount</u>	<u>Processing Type</u>
421 42301 1910 00 99	00	70073614	54,290.85	P
421 42301 1910 00 99	00	70073615	3,284.42	P
421 42301 1910 01 99	00	70073633	454.59	P
421 42301 1910 01 99	00	70073641	313.00	P
421 42301 1910 01 99	00	70073642	888.52	R
957 42355 1200 00 00	00	70073643	41,665.71	R
957 42355 1200 00 00	00	70073644	296,435.71	R
957 42355 1200 00 00	00	70073645	26,787.81	R
957 42355 1200 00 00	00	70073701	30.00	T
957 42355 1200 00 00	00	70073702	22,598.50	T
957 42355 1200 00 00	00	70073703	735.81	T

Voucher Count 11
 Total Voucher Amount 447,484.92

This invoice voucher certification is hereby specifically incorporated into and made part of the invoice vouchers listed here on, the same as if such certification were fully set out in such vouchers. It is understood that the signing of this certification constitutes a signing and certification of all and each said voucher.

The goods or services specified on this voucher were procured pursuant to a formal, written contract the terms of which require advance payment. The contract requires the goods or services to be delivered or received prior to August 31, "20XX" or it was not possible to execute a written contract for the goods or services specified on this voucher. It is anticipated that the goods or services will be received or delivered prior to August 31, "20XX".

I certify that the goods and services specified on the above listed vouchers were for the use of this agency and that the expenditures for such goods or services were authorized and lawfully incurred; that such goods or services met all the required standards set forth in the purchase agreements or contracts to which these vouchers relate; and that the amounts shown on these vouchers are correct and are approved for payment. If applicable, the reporting requirements of Section 5.1 of the Governor's Office of Management and Budget Act have been met.

 Agency Head

 Date

APPENDIX 5

STANDARDS FOR VOUCHER TRANSACTION DESCRIPTION FOR PRE-AUDIT

The following standards are to be used to complete the data entry for a payment voucher. The purpose of the description is to provide enough information to permit a pre-auditor (or post-auditor) to understand the nature of the transaction. Auditors are not usually familiar with the detailed operations of State agencies and the specialized account codes and abbreviations that may be used by agencies for internal purposes. It is, therefore, necessary for Voucher Transaction Descriptions to be clear.

A more complete reference is located at SAMS Chapter 17.20.20.

STANDARDS FOR PAYMENT VOUCHER INPUT

Invoice Description:

One 360-byte alphanumeric field. This description should be sufficiently clear to permit a pre-auditor to understand the purpose and nature of the goods acquired or services rendered. Abbreviations are permitted only when the abbreviation is generally understood. Agency specific abbreviations or program codes should not be used as a description unless otherwise explained in the text of the description.

Example 1:

Temporary clerical office assistance in connection with the Temporary Aid to Needy Family Program (TANF) (CFDA 87.100956)

Example 2:

Reconstruction of engine and transmission of Navistar Dump Truck.

Example 3:

Grant to Elkhart Fire District for purchase of new fire truck

Example 4:

Purchase 2 chairs @ \$899 each, 2 credenzas @ \$523 each, and 2 file cabinets @ \$350 each for Director's Springfield office.

APPENDIX 5

STANDARDS FOR VOUCHER TRANSACTION DESCRIPTION FOR PRE-AUDIT (cont.)

Date of service:

Two eight-byte fields. The first field should contain the beginning date for when the goods were received or services rendered. The second field should contain the ending date for when goods were received or services rendered. If all the goods or services being paid for on this voucher were received or rendered on the same day, then the same date should be recorded for both fields.

Example:

022400 031800

GAAP Code (Reference SAMS Manual):

One four-byte alphanumeric field. This code corresponds with the GAAP expenditure classifications. Refer to the SAMS manual for specific codes and their definition.

Example:

7500

APPENDIX 6

Voucher Addenda Record Edits

The addenda record(s) will immediately follow the voucher transaction and contain detailed remittance information related to the voucher transaction. There may be multiple addenda records for each voucher transaction record. Each addenda record must be related to the same voucher transaction. Voucher addenda records will provide remittance information electronically to the vendor. Fields on the addenda record must not contain an asterisk (*) or backslash (\). Addenda fields should be left justified and use no more than one space between characters; more than one space constitutes the end of a field. Fill unused numeric fields with zeroes, unless the last payment related data segment is not going to be used. Each addenda record contains 30 characters of control data and two 435-byte payment-related data segments. If the last segment is not used, the entire segment of 435 bytes must be spaces.

EXAMPLE: If the voucher contains five payment invoices, three addenda records would be required. The third addenda record would contain the fifth invoice in the first payment related data segment and the second segment would be initialized to spaces.

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>PICTURE</u>	<u>EDIT(S)</u>
	<u>FROM</u>	<u>THRU</u>		
Record Type	1	2	9(2)	Value must be 98 and must follow a voucher record or another addenda record.
Voucher Number	3	10	X(8)	Voucher number must match bytes 21-28 of the Voucher Transaction Record. List vouchers CANNOT have addenda records.
TIN (Taxpayers' Identification Number)	11	19	9(9)	Must match bytes 51-59 of Voucher Transaction Record.
Addenda Sequence Number	20	21	9(2)	Must be greater than prior sequence number and less than next sequence number.
Total Number of Addenda Records	22	23	9(2)	Limit of ten per voucher.
Beginning Date of Service	91	96	9(6)	If used, beginning date must be within bytes 507-522 of the Voucher Transaction Record and must be less than or equal to bytes 97-102 of the Voucher Addenda Record.

APPENDIX 6

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>PICTURE</u>	<u>EDIT(S)</u>
	<u>FROM</u>	<u>THRU</u>		
Ending Date of Service	97	102	9(6)	If used, ending date must be within bytes 507-522 of the Voucher Transaction Record and must be greater than or equal to bytes 91-96 of the Voucher Addenda Record.
Gross Amount/ Credit Memo	139	148	9(8)V99	Credit memo and adjustment amount are signed fields. Gross amount + credit memo amount + adjustment amount = net amount. The total of all Voucher Addenda Record net amounts must equal Voucher Transaction Record voucher amount field bytes 67-76.
Amount/ Adjustment	171	180	S9(8)V99	
Amount/ Net	203	212	S9(8)V99	
Amount	213	222	9(8)V99	
Beginning Date of Service	526	531	9(6)	If used, beginning date must be within bytes 507-522 of the Voucher Transaction Record and must be less than or equal to bytes 532-537 of the Voucher Addenda Record
Ending Date of Service	532	537	9(6)	If used, ending date must be within bytes 507-522 of the Voucher Transaction Record and must be greater than or equal to bytes 526-531 of the Voucher Addenda Record.
Gross Amount/ Credit Memo	574	583	9(8)V99	Credit memo and adjustment amount are signed fields. Gross amount + credit memo amount + adjustment amount = net amount. The total of all Voucher Addenda Record net amounts must equal Voucher Transaction Record voucher amount field bytes 67-76.
Amount/ Adjustment	606	615	S9(8)V99	
Amount/ Net	638	647	S9(8)V99	
Amount	648	657	9(8)V99	

APPENDIX 7

OTHER FILE EDITS

SCHEDULE RECORD

<u>DATA ELEMENT</u>	<u>BYTES FROM</u>	<u>TO</u>	<u>PICTURE</u>	<u>EDIT(S)</u>	<u>ERROR MESSAGE</u>
Processing Type	59	59	X(1)	List voucher cannot have addenda records	List voucher # has addenda record #.

VOUCHER TRANSACTION RECORD

<u>DATA ELEMENT</u>	<u>BYTES FROM</u>	<u>TO</u>	<u>PICTURE</u>	<u>EDIT(S)</u>	<u>ERROR MESSAGE</u>
Invoice Number	35	44	X(10)	If Voucher Addenda Records are used, this field must not be spaces. Suggest using the first invoice number on addenda record.	Invoice number field must not be spaces when voucher addenda record is used.
Invoice Date	45	50	9(6)	If Voucher Addenda Records are used, this field must not be zeroes. Suggest using the first invoice date on addenda record.	Invoice date must not be zeroes when voucher addenda is used.
Proper Billing Date	60	65	X(6)	The proper billing date must be spaces, all 7's, all 8's, all 9's, or a valid date (MMDDYY format). If a valid date, then it must be less than the date processed by IOC. If all 9's, then addenda records must contain proper billing date.	Invalid proper billing date. Proper billing date greater than IOC processing date. Proper billing date not found on addenda.
Zip Code	266	274	X(9)	The first 5 bytes must not have spaces. If the last 4 bytes are all zeroes, IA5a changes to spaces.	First 5 bytes of zip code includes spaces.

VOUCHER ADDENDA RECORD

APPENDIX 7

<u>DATA ELEMENT</u>	<u>BYTES FROM</u>	<u>TO</u>	<u>PICTURE</u>	<u>EDIT(S)</u>	<u>ERROR MESSAGE</u>
Proper Billing Date Occurrence 1	381	386	X(6)	The proper billing date must be spaces or a valid date (MMDDYY format).	Invalid proper billing date.
				If a valid date, then it must be less than the date processed by IOC.	Proper billing date greater than IOC processing date.
Proper Billing Date Occurrence 2	816	821	X(6)	The proper billing date must be spaces or a valid date (MMDDYY format).	Invalid proper billing date.
				If a valid date, then it must be less than the date processed by IOC.	Proper billing date greater than IOC processing date.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.45 1 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2012
PROCEDURE	INTEREST PENALTY REQUIREMENTS	REVISION NUMBER 12-002

INTEREST PENALTY REQUIREMENTS

It is the responsibility of each State agency to develop and implement internal procedures that will permit full compliance with the provisions of the State Prompt Payment Act ([30 ILCS 540/1, et seq.](#)) and the rules jointly promulgated by the State Comptroller and the Department of Central Management Services to govern the uniform application of that Act.

PURPOSE

The State Prompt Payment Act generally provides for a late payment interest penalty to be paid to a vendor under certain conditions.

The Act states that, in any instance where a State official or agency is late in payment of a vendor's bill or invoice for goods or services furnished to the State, as defined in Section 1 of the Act, properly approved in accordance with the rules promulgated by the State Comptroller and the Department of Central Management Services, the State official or agency shall pay interest to the vendor in accordance with the following:

(1) Any bill approved for payment under this Section must be paid or the payment issued to the payee within 90 days of receipt of a proper bill or invoice. If payment is not issued to the payee within this 90 day period, an interest penalty of 1.0% of any amount approved and unpaid shall be added for each month or fraction thereof after the end of this 90 day period, until final payment is made.

(2) Any interest in the amount of \$5 or less will not be paid by the State. There are exceptions provided for specific claims to the Department of Healthcare and Family Services and the Department of Human Services.

(3) Interest due to a vendor that amounts to less than \$50 cannot be paid until all interest due the vendor for all similar warrants exceeds \$50. Once this amount exceeds \$50, the accrued interest is payable and will begin accruing again. Interest accrued as of the end of the fiscal year that does not exceed \$50 is payable at that time.

(4) No agency may enter into a contract with a late payment interest provision more generous to a vendor than that provided in this part. Unless different late payment terms are reduced to writing as a contractual agreement, the State official or agency shall automatically pay interest penalties required by the Act.

(5) The provisions of the Act apply to State employees who are reimbursed for travel.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.45 2 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2011
PROCEDURE	INTEREST PENALTY REQUIREMENTS	REVISION NUMBER 12-001

RULES

The State Comptroller and the Department of Central Management Services have promulgated rules to govern the uniform application of this Act. These rules include procedures and time frames for the agency approval of a bill or invoice from a vendor for goods or services furnished to the State.

A "bill or invoice" may be either the vendor's standard invoice for goods or services or a completed State of Illinois invoice-voucher when used by the vendor in lieu of the vendor's standard invoice for goods and services. In the case of capital improvements, the vendor's bill may be considered to be the invoice-voucher prepared by the contractor as the result of a "pay meeting". For reimbursements to State Employees for travel expenses, the bill is the Travel Voucher.

Approval of a bill or invoice means final approval of the voucher by the agency head.

"Payment of the bill" takes place on the issue date of the warrant.

Agencies must maintain written records reflecting the following date or dates on which:

- (1) the goods were received and accepted or the Services were rendered;
- (2) the Proper Bill was received by the State agency;
- (3) approval for payment of a bill was given by the Agency;
- (4) a vendor bill was disapproved, in whole or in part, based upon a defect or what the State agency believes to be a defect; and
- (5) the payment was issued by the Comptroller's Office.

The above dates can be maintained by keeping the original bill, date-stamping the relevant dates on the bill, or by other reliable means approved by the agency.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.45 3 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2015
PROCEDURE	INTEREST PENALTY REQUIREMENTS	REVISION NUMBER 15-002

Interest shall be paid from the same appropriation line item as that from which the principal is paid.

If the appropriation from which the principal was paid has lapsed, the Illinois Court of Claims shall, in its investigation of payments due claimants, provide for interest penalties as prescribed in the State Prompt Payment Act.

CALCULATION

Unless different late payment terms were reduced to writing, interest shall be simple interest calculated on a daily basis from the end of the 90 day period which begins the day after receipt of a Proper Bill until the date the final payment is made (not including issue date). Interest can be calculated by multiplying the payment times the daily interest factor of .00033 times the days elapsed from approval to payment less 90.

$$\text{Amount of payment} \times .00033 \times (\text{Days elapsed} - 90) = \text{Interest penalty}$$

The daily interest factor was determined according to the following formula:

$$1\% \text{ per month} \times 12 \text{ months} / 365 = .00033 \text{ or } .033\%$$

Assume the agency receives a Proper Bill for \$53,231.69 on July 7, 2011 for which a warrant is issued in payment on October 28, 2011. The number of days elapsed from July 8, 2011 through October 27, 2011, inclusive, is calculated as follows:

July 8 - 31	24
August 1 - 31	31
September 1 - 30	30
October 1 - 27	<u>27</u>
Days elapsed	<u>112</u>

The interest payable is then calculated by multiplying the daily interest factor of .00033 times 22 (112 less 90) times the amount of the payment, \$53,231.69:

$$.00033 \times (112 - 90) \times \$53,231.69 = \$386.46$$

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.45 4 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2018
PROCEDURE	INTEREST PENALTY REQUIREMENTS	REVISION NUMBER 19-001

PAYMENTS

Interest penalty payments must be processed on an Invoice-Voucher (C-13) payable to the vendor.

Interest penalty payments must be charged to the same expenditure authority account that the related goods or services is being, or was, charged. If payment for goods or services was charged to an appropriation which has since been reappropriated, the interest penalty payment should be charged to the reappropriation. Interest penalty payments are not subject to prior obligation. Therefore, "00" should be entered in the obligation number block (block 22) on the invoice-voucher.

The detail expenditure object code of 1991 should always be entered in block 18 of the voucher, regardless of the major object cited. The description block on the voucher must reference "prompt pay interest penalty" and contain the following information:

- (1) Proper bill date (the date from which interest penalty is calculated);
- (2) Warrant issue date (the date of payment of the bill); and
- (3) the original voucher number of the voucher submitted by the Agency for payment of the bill.

CONSOLIDATED PROMPT PAYMENT INTEREST PAYMENTS

Consolidated interest vouchers must follow the guidelines below:

- (1) Agencies can combine up to 25 interest payments to a vendor on one consolidated interest voucher.
- (2) During the fiscal year, consolidated interest vouchers must exceed \$50.
- (3) If more than one consolidated interest voucher is needed to exceed the \$50 threshold, then each consolidated interest voucher must be sequentially numbered. Each consolidated interest voucher must include the range of all the consolidated interest vouchers. The beginning and ending consolidated interest voucher numbers must be placed in bytes 556 through 586 of the PRE-AUDIT field. There must be a space between the beginning and ending voucher numbers.
- (4) After June 30th of the current fiscal year, a consolidated interest voucher or multiple consolidated interest vouchers that do not exceed \$50 may be submitted.
- (5) The voucher is limited to one appropriation account code.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.45 5 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2018
PROCEDURE	INTEREST PENALTY REQUIREMENTS	REVISION NUMBER 19-001

- (6) The appropriation account code cited on the line cannot be a non-appropriated account.
- (7) For DOC 1991, the appropriation account code of the consolidated interest voucher must be identical to the original voucher for regular, supplemental or continuing appropriations unless prior approval is obtained from the IOC.
- (8) The detail object code must be 1991.
- (9) The vendor cannot be a governmental entity (legal status 08).
- (10) PRE-AUDIT bytes 527 through 554 must contain the statement “*PROMPT PAY INTEREST PENALTY”. (Must begin with an asterisk)
- (11) Original voucher numbers must be properly formatted and consecutive in bytes 587 through 886 of the PRE-AUDIT field. Original voucher numbers must be nine bytes with numbers or letters only. There should be exactly three spaces between voucher numbers.

EXCLUDED TYPES OF PAYMENTS

The State Prompt Payment Act applies to payments made from State funds which are appropriated by the General Assembly.

The following types of payments are excluded from this Act, and accordingly, do not qualify for interest penalties:

- (a) Inter- and intra-agency payments. This includes transfers and payments to revolving funds, reimbursement of petty cash funds and imprest accounts, inter-fund transfers and inter-fund payments in which an agency or department serves as the vendor of goods or services.
- (b) Payments to State employees for personal services (salary only and not including health insurance benefits).
- (c) Awards and grants, as defined by the Comptroller’s Office, including pass-through grants and distributive payments and refunds.

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.45 6 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2014
PROCEDURE	INTEREST PENALTY REQUIREMENTS	REVISION NUMBER 14-002

- (d) Contract retainers associated with construction contracts.
- (e) State Board of Education categorical grants.
- (f) Community College Board grants.
- (g) Illinois Student Assistance Commission grants.
- (h) Payments to local government entities, including school districts.
- (i) Payments of interest penalties.
- (j) Payments made to contractual employees (those payments are made generally via Contractual Service Payroll).
- (k) Payments from accounts or funds not appropriated by the General Assembly.
- (l) Gratuitous payments made to induce a business to remain in or to locate in this State.
- (m) Any type of payment to a Vendor assigned or sold by that Vendor to a different payee (including any assignments made by the Vendors to the Department of Healthcare and Family Services), except for assignments or sales made pursuant to a vendor payment program approved by the Department of Central Management Services and the Comptroller.
- (n) Barter transactions.
- (o) Payments made by a State agency comprised of federal funds only and no State or local funds.
- (p) Medical and claims payments made under Workers' Compensation and Workers' Occupational Diseases Acts.
- (q) Tax refund
- (r) State Employee's Group Insurance Program payments covered by late payment interest provisions in 5 ILCS 375/6.12.

WAIVERS NOT TO BE REQUESTED

Section 6 of the Act states that "A State official or agency may not request any vendor to waive his rights, under this Act, to recover a penalty for late payment as a condition of, or inducement to enter into, any contract for goods or services."

**STATE OF ILLINOIS
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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.50 1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 1996
PROCEDURE	IRS 1099-MISC REPORTING REQUIREMENTS	REVISION NUMBER 96-002

IRS 1099-MISC REPORTING REQUIREMENTS

Federal law requires all persons engaged in a trade or business (including governmental entities) and making payments in the course of such trade or business to another person of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments or other fixed and determinable gains, profits and income aggregating \$600 or more in a calendar year to file a return with the Internal Revenue Service (IRS) reporting amounts paid. Generally, [Form 1099-MISC](#) is used to comply with this section of the law.

However, some of the items listed above are not required to be reported on Form 1099-MISC because they are required to be reported on other forms. For example, wage and salary payments to employees, including taxable fringe benefits, and taxable scholarship or fellowship grants are reportable on IRS [Form W-2](#). Payments for lottery prizes of more than \$600 are reportable on IRS [Form W-2G](#). Interest payments are reportable on [Form 1099-INT](#) and taxable grants paid directly to benefit recipients are reportable on [Form 1099-G](#).

The following income items, when paid to a reportable vendor, are reportable on IRS Form 1099-MISC:

1. Royalties;
2. Rents (including lease payments), such as real estate rentals paid for office space, machine rentals, and rental assistance payments made to owners of housing projects;
3. Prizes, premiums and awards paid to nonemployees;
4. Fees for nonemployee services, including legal, accounting, and medical services;
5. Expense allowances and reimbursements to nonemployees for which an exact accounting has not been made;
6. Services, including parts and materials used to render the services, unless the provider of the services is in the business of selling parts and materials;
7. Amounts retained by licensed lottery ticket sales agents from the sale proceeds of state lottery tickets;
8. Wages paid to an estate or beneficiary for a deceased employee;
9. Taxable fringe benefits for nonemployees; and
10. Punitive damages paid in cases that do not involve physical injury or sickness and any other taxable damages.

IRS regulations contain exceptions from the general requirement to file Form 1099-MISC. Payments which are NOT reportable include:

1. Payments for merchandise, including freight, storage, and similar charges;
2. Payments to pharmacies for prescription drugs;
3. Payments for telephone, telegraph, or similar services;

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.50 2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2013
PROCEDURE	IRS 1099-MISC REPORTING REQUIREMENTS	REVISION NUMBER 13-002

4. Fee or reward payments to informers about criminal activity and compensation to crime victims;
5. Benefits provided under social welfare programs if they promote the general welfare;
6. Qualified foster care payments, as defined under Internal Revenue Code Section 131, provided not more than five individuals under 18 years of age or not more than 10 difficult care individuals are in a single home;
7. Scholarships or fellowship payments; and
8. Travel or other ordinary and necessary expense reimbursements which do not exceed the expenses that were substantiated to the payer.

In addition to the above exceptions, payments to a corporation, unless the corporation is a medical corporation or legal corporation, are not reportable. Refer to SAMS Procedure 19.10.30 for guidelines on identifying corporations through the use of the vendor's corporate name on invoice-vouchers.

The SAMS object codes identify 1099-reportable payments. In addition to separating merchandise from service and rent payments, they also separate reportable payments to vendors from nonreportable reimbursements to employees or nontaxable payments made directly to benefit recipients. Reportable object codes are indicated with a "R" in the **Narrative Description of the Detail Expenditure Accounts**, SAMS Procedure 11.50.30.

In addition to identifying reportable payments, IRS regulations require the Comptroller, as payer, to obtain a valid taxpayer identification number before making reportable payments. The taxpayer identification number is used by the IRS to match payments reported on 1099 forms with the taxpayer's federal income tax return. Refer to SAMS Procedure 19.10.15 for specific vouchering requirements.

Agencies are responsible for issuing IRS Forms 1099 for reportable payments made from procurement cards, imprest funds and/or petty cash funds. These state agency originated 1099 reports should be filed under the tax identification numbers issued to the specific agency. The Comptroller's tax identification number should not be used.

Any questions regarding taxpayer identification numbers or the reportability of payments should be referred to:

Vendor Unit
Office of the Comptroller
325 West Adams Street
Springfield, Illinois 62706
Phone: 217/785-4449

**STATE OF ILLINOIS
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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.51 1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2005
PROCEDURE	FOREIGN VENDOR REPORTING AND WITHHOLDING REQUIREMENTS	REVISION NUMBER 06-001

FOREIGN VENDOR REPORTING AND WITHHOLDING REQUIREMENTS

PAYMENTS SUBJECT TO WITHHOLDING

A nonresident alien is an individual who is not a United States citizen or resident. The term includes a nonresident alien fiduciary. A foreign corporation or foreign partnership is one that was not created or organized in the United States, or under the laws of the United States or any of its states.

Generally, payments of fixed or determinable annual or periodic U.S. source income to nonresident alien independent contractors, foreign corporations, or foreign partnerships (foreign vendors) are subject to federal and state income tax withholding. Income subject to withholding includes: 1) personal services performed in the United States, 2) rents on properties located in the United States, 3) royalties on properties used in the United States, 4) pension payments where services were performed in the United States, and 5) taxable portions of scholarships and fellowship grants paid by a state agency. The withholding may be exempted or reduced if:

- 1) a partnership or corporation supplies a signed written statement to the agency claiming that they are domestic and not foreign. This statement must contain the entity's employer identification number, the address of its U.S. office or place of business, and the signature of a member of the partnership or the signature and official title of the corporate officer. This statement should be retained by the agency and not forwarded to the Comptroller or the IRS.
- 2) the income is effectively connected with a trade or business in the United States and the payee has filed [Form W-8ECI](#), *Certificate of Foreign Person's Claim for Exemption From Withholding of Tax on Income Effectively Connected With the Conduct of a Trade or Business in the United States*.
- 3) residents of the foreign country may be entitled to reduced rates of, or exemption from, U.S. income tax under a tax treaty between their country of residence and the United States. These foreign residents must notify the paying agency that they are residents of a country with which the United States has an income tax treaty on [Form 8233](#), *Exemption from Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual*. Tables found in [Publication 515](#), *Withholding of Tax on Nonresident Aliens and Foreign Corporations*, list countries with which the United States has income tax treaties along with the tax rates that apply to various classes of income.

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.51 2 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2005
PROCEDURE	FOREIGN VENDOR REPORTING AND WITHHOLDING REQUIREMENTS	REVISION NUMBER 06-001

- 4) the income is U.S. source gross transportation income. See [Publication 515](#) for further information.
- 5) the income is not included in gross income under the Internal Revenue Code.

The Contractual Service Voucher (C-02) is to be used for vouchering payments to foreign vendors which are subject to withholding. See Procedure 23.20.75.

RATE OF WITHHOLDING

With certain exceptions, the withholding rate for a nonresident alien is a flat 30 percent unless modified by a tax treaty. The exceptions include wages, pensions, and taxable scholarships and fellowships.

Wages and pensions paid for the personal services of a nonresident alien employee are subject to withholding in the same manner as wages paid to a U.S. citizen (graduated rates); however, most tax treaties provided at least a partial exemption from tax for labor or personal services performed in the United States. The employee must provide the employer with a statement to claim a treaty exemption from withholding. Details of the statement content can be found in IRS Publication 515.

Compensation for personal services performed by nonresident alien individuals who are independent contractors is generally subject to the flat 30 percent withholding rate, but may be exempt under a tax treaty. Under most tax treaties, compensation for the personal services of nonresident alien independent contractors is exempt only if the services are performed during a period of temporary presence in the United States (usually not more than 183 days) and the nonresident alien is a resident of the treaty country. The compensation is not exempt from U.S. tax if the contractor is a U.S. resident. Independent contractors must file IRS [Form 8233](#), *Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual*, to claim a treaty exemption. Form 8233 may also be used to claim a personal exemption reducing the compensation subject to the 30 percent withholding.

**STATE OF ILLINOIS
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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.51 3 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2011
PROCEDURE	FOREIGN VENDOR REPORTING AND WITHHOLDING REQUIREMENTS	REVISION NUMBER 12-001

Form 8233 must be filed by the nonresident alien for each tax year. One copy of the form must be filed with the IRS district director within five days of receipt. One copy should be kept by the agency. One copy should be forwarded to the Contractual Payroll Section of the Office of the Comptroller.

Taxable scholarships and fellowship grants from U.S. sources paid to a nonresident alien with nonimmigrant status are subject to 14 percent withholding.

REPORTING REQUIREMENTS

Generally, Internal Revenue Service (IRS) Forms 1042 and 1042-S must be filed when fixed or determinable annual or periodic income from U.S. sources is paid to a nonresident alien independent contractor, foreign partnership or foreign corporation. The returns must be filed by March 15 following the end of the calendar year of payment. A copy of Form 1042-S must be provided to the payee by March 15. (Forms W-2 and 941 are used to report wages or salaries paid to nonresident alien employees.)

Forms 1042 and 1042-S must be filed even if there was no income tax withholding because of a specific exemption or income tax treaty. The penalty which may be imposed for failure to file Form 1042 when due is usually 5 percent of the unpaid tax for each month or part of a month the return is late, but not more than 25 percent of the unpaid tax.

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OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.52 1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 1996
PROCEDURE	IRS 1099-S REPORTING REQUIREMENTS	REVISION NUMBER NEW

IRS 1099-S Reporting Requirements

All State agencies who purchase real estate of \$600 or more are subject to Internal Revenue Service (IRS) [Form 1099-S](#) filing requirements. The IRS requires Form 1099-S informational returns be filed if the transaction consists in whole or in part of the sale or exchange for money, indebtedness, property, or services, of any present or future ownership interest in any of the following:

1. Improved or unimproved land, including air space.
2. Inherently permanent structures, including any residential, commercial, or industrial building.
3. A condominium unit and its appurtenant fixtures and common elements, including land.
4. Stock in a cooperative housing corporation.

For reporting purposes, a sale or exchange includes any transaction properly treated as a sale or exchange for federal income tax purposes, even if the transaction is not currently taxable. Exchanges which are considered to be involuntary conversions resulting from the sale of real estate under threat or imminence of seizure, requisition, or condemnation are also generally treated as reportable transactions.

The IRS has designated certain sale or exchanges of real estate to be excluded from Form 1099-S reporting requirements. Any real estate transaction in which the transferor (seller) is a corporation, governmental unit, including a foreign government or an international organization, or an exempt volume transferor are excluded from Form 1099-S reporting requirements. For Form 1099-S reporting purposes an exempt volume transferor is someone who sold or exchanged during the year, who expects to sell or exchange during the year, or who did sell or exchange in either of the two previous years, at least 25 separate items of reportable real estate to at least 25 separate transferees.

State agencies required to file Form 1099-S must request the transferor's Taxpayer Identification Number (TIN) no later than the time of closing. The transferor is required to furnish his or her TIN and to certify that the TIN is correct.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.52 2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2013
PROCEDURE	IRS 1099-S REPORTING REQUIREMENTS	REVISION NUMBER 13-002

The IRS requires that the filer furnish to the transferor Copy B of Form 1099-S by January 31st of each calendar year. In addition, filing agencies are required to file Copy A of Form 1099-S with the IRS by February 28th of each calendar year. The IRS prohibits any person required to file Form 1099-S from separately charging any customer a fee for complying with the requirements to file Form 1099-S.

Specific information needed to complete the IRS Proceeds From Real Estate Transactions Form 1099-S can be obtained from the **Instructions for Forms 1099, 1098, 5498, and W-2G.**

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.60 1 of 1
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2019
PROCEDURE	AGENCY FILE BALANCING REPORT	REVISION NUMBER 19-002

AGENCY FILE BALANCING REPORT

PURPOSE

The Agency File Balancing Report is used by State agencies to submit schedule and voucher information on the commercial voucher file to confirm the file contents.

TIMING REQUIREMENTS

The Agency File Balancing Report should be submitted with each commercial voucher file.

DISTRIBUTION

The Comptroller requires one copy of the Agency File Balancing Report with original Agency Head signature. It should accompany the commercial voucher file. All applicable paper vouchers must be sorted in the same order as shown on the Agency File Balancing Report.

CONTENTS

The basic contents are the file's header record, each schedule record and the trailer record. The listing should be in a labeled and clearly defined format. A modified report which meets the Comptroller's requirements for agencies using the 900 unmodified layout is shown in Exhibit 17.20.30-A page 21 of 27.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.65 1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2020
PROCEDURE	VOUCHER SIGNATURE AUTHORIZATION FORM (Form SCO-095)	REVISION NUMBER 20-002

VOUCHER SIGNATURE AUTHORIZATION FORM (FORM SCO-095)

PURPOSE

The Voucher Signature Authorization Form (SCO-095) is available on the Comptroller's website at <http://illinoiscomptroller.gov/agencies/accounting-forms>. This form is used by State employees to provide specimen signatures to the Comptroller for persons authorized to sign the Agency Head approval line on vouchers or the Agency File Balancing Report (30 ILCS 105/10). The form is also prepared for designees authorized to affix the signature of the agency head on the Agency Head line on vouchers, such as with a stamp or a signature machine (30 ILCS 105/9.02).

TIMING REQUIREMENTS

Frequency of submission of a new Voucher Signature Form is dependent on when the use of a signature is authorized, its authority is expanded, or the period for which the signature was valid has lapsed. Agencies must notify the Comptroller when a Voucher Signature Authorization Form on file should be revoked. Notification must be submitted via a Voucher Signature Revocation Form (available on the Comptroller's web site at <http://illinoiscomptroller.gov/agencies/accounting-forms>).

DISTRIBUTION

The completed Voucher Signature Authorization Form must be scanned as a PDF document and emailed to the Comptroller's Office to vouchercontrol@illinoiscomptroller.gov.

The subject line of the email must include the agency number and the name(s) of the individual(s) authorized must be contained in the body of the email.

The original signed document must be maintained by the Agency. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.65 2 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2018
PROCEDURE	VOUCHER SIGNATURE AUTHORIZATION FORM (Form SCO-095)	REVISION NUMBER 19-001

CONTENTS

Voucher Signature Authorization Forms are prepared individually for each agency head and designee. All fields on the form are required and are to be typed or printed. Refer to Exhibits 17.20.65-A & B.

NOTE: This form is applicable to authorizations for Commercial and Payroll vouchers only. A separate form is required for "Contract Signature Authorizations" (SCO-470) All forms are available on the Comptroller's website at <http://illinoiscomptroller.gov/agencies/accounting-forms>.

REFERENCE - Corresponds to the Line/Section Number on the form.

- 1) Type/print the full agency name. Do not abbreviate.
- 2) Type/print the three-digit agency code as per Procedure 11.50.40: Organization Unit Code Assignment.
- 3) Provide the name, phone number and email of the individual to be contacted regarding signature authorizations for vouchers.
- 4) Type/Print the name of either the agency head or designee who will be given authority to sign or affix the signature of the agency head.
- 5) Specimen Signature:
 - a. If #4 is the agency head, the agency head must sign his/her signature.
 - b. If #4 is a designee, the designee must sign or affix the signature or facsimile (stamp or electronic) signature of the agency head and his/her original signature ***precisely*** as it will appear on the voucher or agency file balancing report. Section 9.02 of an "Act in relation to State Finance" requires that if the agency head signature is signed or affixed by someone other than the agency head, the voucher must also have the signature of the person signing or affixing the signature.
 - c. Place a ✓ or X in the box if the agency head's signature is affixed using a stamp.
 - d. **Initials are not acceptable.**

**STATE OF ILLINOIS
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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.65 3 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2017
PROCEDURE	VOUCHER SIGNATURE AUTHORIZATION FORM (Form SCO-095)	REVISION NUMBER 18-001

- 6) Place an "X" on the appropriate line(s) indicating the vouchers the individual is authorized to sign.
- 7) Enter the effective date authorization is granted. Do not enter the current date unless it is the effective date for this authorization.
- 8) Type/print the agency head's title and agency name into the Agency Head Approval block.
- 9) The agency head must sign the Approval block. Type/print the name of the agency head.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

VOUCHER SIGNATURE AUTHORIZATION FORM
(SAMS PROCEDURE 17.20.65)

The **Voucher Signature Authorization Form** is used to provide specimen signatures to the Comptroller for persons authorized to sign the Agency Head approval line on vouchers and the Agency File Balancing Report. Submission of new or revised Signature Authorization Forms is dependent on when the use of the Agency Head signature is authorized or revised.

Voucher Signature Authorization Forms must be emailed with the agency number included in the subject line and the name of the authorized individual in the body of the email to:

vouchercontrol@illinoiscomptroller.gov

The original signed document must be maintained by the Agency. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

ALL FIELDS ARE REQUIRED

- 1) **AGENCY NAME** (Do Not Abbreviate): Lake Development Agency
- 2) **AGENCY CODE** (Three-digit Number): 999
- 3) **AGENCY CONTACT INFORMATION** (The individual to be contacted regarding this signature authorization form):
 - Name (Type/Print): Jane Contact
 - Phone Number: 217-782-XXXX
 - Email Address: jane.contact@illinois.gov
- 4) **NAME OF AGENCY HEAD OR DESIGNEE** (Type/Print the name of either the Agency Head or designee authorized to sign or affix the signature of the Agency Head):
John Agency Head
- 5) **SPECIMEN SIGNATURE** (The designee must sign [not print]/affix the Agency Head's name followed by his/her name precisely as it will appear on the voucher—initials are not acceptable):
John Agency Head
 Agency Head signature is a stamp.
- 6) **VOUCHERS AUTHORIZED TO SIGN** (Place an "X" on the appropriate line(s) indicating which vouchers the individual is authorized to sign):
 - Commercial**
 - Payroll/Contractual Payroll/Retirement**
 - C-02**
 - Other** (For Payroll purposes only) Please specify: Adjustments
- 7) **EFFECTIVE DATE OF AUTHORIZATION***: 7/1/2018
- 8) **APPROVAL** (Type/Print the title and agency name into the certification):
I certify that I am the elected/appointed Director of the
(Title of Agency Head)
Lake Development Agency designated by Section 10 of "an Act in relation to State Finance"
(Name of Agency)
as the officer responsible for certifying and approving vouchers for this Agency. I hereby approve the signature delegation authorized by this form. **I hereby certify that the original signed document exists in my possession.**
- 9) *John Agency Head* John Agency Head
Signature of Agency Head Type/Print Name of Agency Head

*Enter the effective date authorization is granted. Do not enter the current date unless it is the effective date for this authorization.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

VOUCHER SIGNATURE AUTHORIZATION FORM
(SAMS PROCEDURE 17.20.65)

The **Voucher Signature Authorization Form** is used to provide specimen signatures to the Comptroller for persons authorized to sign the Agency Head approval line on vouchers and the Agency File Balancing Report. Submission of new or revised Signature Authorization Forms is dependent on when the use of the Agency Head signature is authorized or revised.

Voucher Signature Authorization Forms must be emailed with the agency number included in the subject line and the name of the authorized individual in the body of the email to:

vouchercontrol@illinoiscomptroller.gov

The original signed document must be maintained by the Agency. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

ALL FIELDS ARE REQUIRED

- 1) **AGENCY NAME** (Do Not Abbreviate): Lake Development Agency
- 2) **AGENCY CODE** (Three-digit Number): 999
- 3) **AGENCY CONTACT INFORMATION** (The individual to be contacted regarding this signature authorization form):
 - Name (Type/Print): Jane Contact
 - Phone Number: 217-782-XXXX
 - Email Address: jane.contact@illinois.gov
- 4) **NAME OF AGENCY HEAD OR DESIGNEE** (Type/Print the name of either the Agency Head or designee authorized to sign or affix the signature of the Agency Head):
Joseph Authorized Person
- 5) **SPECIMEN SIGNATURE** (The designee must sign [not print]/affix the Agency Head's name followed by his/her name precisely as it will appear on the voucher—initials are not acceptable):
John Agency Head by Joseph Authorized Person
 Agency Head signature is a stamp.
- 6) **VOUCHERS AUTHORIZED TO SIGN** (Place an "X" on the appropriate line(s) indicating which vouchers the individual is authorized to sign):
 - Commercial**
 - Payroll/Contractual Payroll/Retirement**
 - C-02**
 - Other** (For Payroll purposes only) Please specify: Adjustments
- 7) **EFFECTIVE DATE OF AUTHORIZATION***: 7/1/2018
- 8) **APPROVAL** (Type/Print the title and agency name into the certification):
I certify that I am the elected/appointed Director of the
(Title of Agency Head)
Lake Development Agency designated by Section 10 of "an Act in relation to State Finance"
(Name of Agency)
as the officer responsible for certifying and approving vouchers for this Agency. I hereby approve the signature delegation authorized by this form. **I hereby certify that the original signed document exists in my possession.**
- 9) John Agency Head John Agency Head
Signature of Agency Head Type/Print Name of Agency Head

*Enter the effective date authorization is granted. Do not enter the current date unless it is the effective date for this authorization.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

VOUCHER SIGNATURE AUTHORIZATION FORM
(SAMS PROCEDURE 17.20.65)

The **Voucher Signature Authorization Form** is used to provide specimen signatures to the Comptroller for persons authorized to sign the Agency Head approval line on vouchers and the Agency File Balancing Report. Submission of new or revised Signature Authorization Forms is dependent on when the use of the Agency Head signature is authorized or revised.

Voucher Signature Authorization Forms must be emailed with the agency number included in the subject line and the name of the authorized individual in the body of the email to:

vouchercontrol@illinoiscomptroller.gov

The original signed document must be maintained by the Agency. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

ALL FIELDS ARE REQUIRED

- 1) **AGENCY NAME** (Do Not Abbreviate): Lake Development Agency
- 2) **AGENCY CODE** (Three-digit Number): 999
- 3) **AGENCY CONTACT INFORMATION** (The individual to be contacted regarding this signature authorization form):
 - Name (Type/Print): Jane Contact
 - Phone Number: 217-782-XXXX
 - Email Address: jane.contact@illinois.gov
- 4) **NAME OF AGENCY HEAD OR DESIGNEE** (Type/Print the name of either the Agency Head or designee authorized to sign or affix the signature of the Agency Head):
Joseph Authorized Person
- 5) **SPECIMEN SIGNATURE** (The designee must sign [not print]/affix the Agency Head's name followed by his/her name precisely as it will appear on the voucher—initials are not acceptable):
John Agency Head [STAMP] by Joseph Authorized Person
 Agency Head signature is a stamp.
- 6) **VOUCHERS AUTHORIZED TO SIGN** (Place an "X" on the appropriate line(s) indicating which vouchers the individual is authorized to sign):
 - Commercial**
 - Payroll/Contractual Payroll/Retirement**
 - C-02**
 - Other** (For Payroll purposes only) Please specify: Adjustments
- 7) **EFFECTIVE DATE OF AUTHORIZATION***: 7/1/2018
- 8) **APPROVAL** (Type/Print the title and agency name into the certification):
I certify that I am the elected/appointed Director of the
Lake Development Agency (Name of Agency) designated by Section 10 of "an Act in relation to State Finance" as the officer responsible for certifying and approving vouchers for this Agency. I hereby approve the signature delegation authorized by this form. **I hereby certify that the original signed document exists in my possession.**
- 9) John Agency Head Signature of Agency Head John Agency Head Type/Print Name of Agency Head

*Enter the effective date authorization is granted. Do not enter the current date unless it is the effective date for this authorization.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.70 1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2020
PROCEDURE	VOUCHER SIGNATURE REVOCATION FORMS (SCO-095-A and SCO-095-B)	REVISION NUMBER 20-002

**VOUCHER SIGNATURE REVOCATION FORMS
(SCO-095-A and SCO-095-B)**

PURPOSE

Agencies must notify the Comptroller when a Voucher Signature Authorization Form on file should be revoked. Notification must be submitted via a Voucher Signature Revocation Form, available on the Comptroller's website at <http://illinoiscomptroller.gov/agencies/accounting-forms>.

TIMING REQUIREMENTS

Frequency of submission of Voucher Signature Revocation Forms is dependent on when signature authorization is changed, revoked or the period for which the signature was valid has lapsed.

DISTRIBUTION

The completed Voucher Signature Revocation Form must be scanned as PDF documents and emailed to the Comptroller's Office to vouchercontrol@illinoiscomptroller.gov

The subject line of the email must include the agency number and the name(s) of the individual(s) being revoked must be contained in the body of the email.

The original signed document must be maintained by the Agency as required by the Record Retention Policy. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

CONTENTS

VOUCHER SIGNATURE REVOCATION FORM – DESIGNEE (SCO-095-A)

The Voucher Signature Revocation Form – Designee is prepared for a designee whose signature authority has changed or been revoked. All fields on the form are required and are to be typed or printed. Refer to Exhibit 17.20.70-A.

**STATE OF ILLINOIS
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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.70 2 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2019
PROCEDURE	VOUCHER SIGNATURE REVOCATION FORMS (SCO-095-A and SCO-095-B)	REVISION NUMBER 20-001

NOTE: This form is applicable to authorizations for Commercial and Payroll vouchers only. A separate form is required for “Contract Signature Revocation” (SCO-470-A or SCO-470-B). All forms are available on the Comptroller’s website at <http://illinoiscomptroller.gov/agencies/accounting-forms>.

REFERENCE - Corresponds to the Line/Section Number on the form.

- 1) Type/print the full agency name. Do not abbreviate.
- 2) Type/print the three-digit agency code as per Procedure 11.50.40: Organization Unit Code Assignment.
- 3) Provide the name, phone number and email of the individual to be contacted regarding signature revocations for vouchers.
- 4) Type/Print the name of the designee previously authorized to sign or affix the signature of the agency head.
- 5) Enter the date the revocation is effective. Do not enter the current date unless it is the effective date for this revocation. The revocation will be effective at the close of business of the date entered.
- 6) The agency head must sign the Approval block. Type/print the name and title of the agency head whose signature appears on the form.

VOUCHER SIGNATURE REVOCATION FORM – AGENCY HEAD (SCO-095-B)

The Voucher Signature Revocation Form – Agency Head is prepared when the authority for a previous agency head and all designees is to be revoked. All fields on the form are required and are to be typed or printed. Refer to Exhibit 17.20.70-B.

NOTE: This form is applicable to authorizations for Commercial and Payroll vouchers only. A separate form is required for “Contract Signature Revocation” (SCO-470-A or SCO-470-B). All forms are available on the Comptroller’s website at <http://illinoiscomptroller.gov/agencies/accounting-forms>.

**STATE OF ILLINOIS
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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.70 3 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2019
PROCEDURE	VOUCHER SIGNATURE REVOCATION FORMS (SCO-095-A and SCO-095-B)	REVISION NUMBER 20-001

REFERENCE - Corresponds to the Line/Section Number on the form.

- 1) Type/print the full agency name. Do not abbreviate.
- 2) Type/print the three-digit agency code as per Procedure 11.50.40: Organization Unit Code Assignment.
- 3) Provide the name, phone number and email of the individual to be contacted regarding signature revocations for vouchers.
- 4) Type/Print the name of the previous agency head.
- 5) Enter the date the revocation is effective. Do not enter the current date unless it is the effective date for this revocation. The revocation will be effective at the close of business of the date entered.
- 6) An authorized representative of the agency must sign the Approval block. Type/print the name and title of the authorized representative whose signature appears on the form.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

**VOUCHER SIGNATURE REVOCATION FORM –
DESIGNEE (SAMS PROCEDURE 17.20.70)**

The **Voucher Signature Revocation Form - Designee** form is used to revoke specimen signatures for persons authorized to sign the Agency Head approval line on vouchers and the Agency File Balancing Report.

Voucher Signature Revocation Form – Designee forms must be emailed with the agency number included in the subject line and the name of the revoked individual in the body of the email to:

vouchercontrol@illinoiscomptroller.gov

The original signed document must be maintained by the Agency. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

ALL FIELDS ARE REQUIRED

- 1) **AGENCY NAME** (Do Not Abbreviate): Lake Development Agency
- 2) **AGENCY CODE** (Three-digit Number): 999
- 3) **AGENCY CONTACT INFORMATION** (The individual to be contacted regarding this signature authorization form):
 - Name** (Type/Print): Jane Contact
 - Phone Number:** 217-782-XXXX
 - Email Address:** jane.contact@illinois.gov
- 4) **NAME OF PERSON PREVIOUSLY AUTHORIZED TO SIGN OR AFFIX THE AGENCY HEAD SIGNATURE**
(Type/Print the name of the individual previously authorized to sign or affix the signature of the Agency Head):
Donald Authorized Person
- 5) **EFFECTIVE DATE OF REVOCATION***: 7/1/2018
- 6) By signing this form, I am requesting that the Comptroller's Office revoke signature authority for the above-named Agency Head signature designee on the effective date shown above. **I hereby certify that the original signed document exists in my possession.**

John Agency Head

Signature of Authorized Representative

John Agency Head

Type/Print Name of Authorized Representative

Director

Type/Print Title of Authorized Representative

Type/Print Title of Authorized Representative

*Enter the date the revocation is effective. Do not enter the current date unless it is the effective date for this revocation.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

**VOUCHER SIGNATURE REVOCATION FORM–
AGENCY HEAD (SAMS PROCEDURE 17.20.70)**

The **Voucher Signature Revocation Form – Agency Head** form is used to revoke specimen signatures for the previous Agency Head and all associated designees authorized to sign the Agency Head approval line on vouchers and on the Agency File Balancing Report.

The **Voucher Signature Revocation Form – Agency Head** forms must be emailed with the agency number included in the subject line and the name of the revoked individual in the body of the email to:

vouchercontrol@illinoiscomptroller.gov

The original signed document must be maintained by the Agency. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

ALL FIELDS ARE REQUIRED

1) **AGENCY NAME** (Do Not Abbreviate): _____

2) **AGENCY CODE** (Three-digit Number): _____

3) **AGENCY CONTACT INFORMATION** (The individual to be contacted regarding this signature revocation form):

Name (Type/Print): _____

Phone Number: _____

Email Address: _____

4) **NAME OF PREVIOUS AGENCY HEAD** (Type/Print the name of the previous Agency Head):

5) **EFFECTIVE DATE OF REVOCATION***: _____

6) By signing this form, I am requesting that the Comptroller's Office revoke signature authority for the above-named Agency Head and all associated designees on the effective date shown above. **I hereby certify that the original signed document exists in my possession.**

Richard Authorized Representative

Signature of Authorized Representative

Type/Print Name of Authorized Representative

Type/Print Title of Authorized Representative

*Enter the date the revocation is effective. Do not enter the current date unless it is the effective date for this revocation.

**STATE OF ILLINOIS
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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.30.15 1 of 1
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE January 1, 2019
PROCEDURE	PV MODIFICATION DOCUMENT	REVISION NUMBER 19-002

PV MODIFICATION DOCUMENT

PURPOSE

Agencies may use the PV Modification Document (Exhibit A) when informed of an error detected by the Illinois Office of the Comptroller.

All applicable fields above the bold black line must be filled. Applicable fields below the bold line will only be filled if a change is required to correct the voucher.

Agency Head (Signature) must match the Voucher Signature Authorization Form on file at the Illinois Office of the Comptroller.

**ILLINOIS OFFICE OF THE COMPTROLLER
PV MODIFICATION DOCUMENT**

Please Fax to 217-782-3232

Modification Re-edit Deletion Override

VOUCHER #		AGENCY #	
VENDOR #		NAME	
OBLIGATION #		PHONE	
VOUCHER TOTAL		DATE	

VENDOR INFORMATION			
*** VENDOR TIN AND VENDOR NAME MAY NOT BE CHANGED AT THE SAME TIME***			
ORIGINAL		CORRECTION	
TIN:		TIN:	
PAYEE NAME 1		PAYEE NAME 1	
PAYEE NAME 2		PAYEE NAME 2	
ADDRESS		ADDRESS	
CITY STATE ZIP		CITY STATE ZIP	

DETAIL OBJECT CODES					
ORIGINAL			CORRECTION		
DOC #	DOC	AMOUNT	DOC #	DOC	AMOUNT
DOC #1					
DOC #2					
DOC #3					
DOC #4					
DOC #5					
TOTAL					\$ -

OBLIGATIONS						
ORIGINAL			CORRECTION			
OB#	OBLIGATION	LINE	AMOUNT	OBLIGATION	LINE	AMOUNT
OB#1						
OB#2						
OB#3						
TOTAL					\$ -	

SERVICE DATES		
	ORIGINAL	CORRECTION
DATE OF SERVICE - BEGINNING		
DATE OF SERVICE - ENDING		
ACTIVITY CODE		

DESCRIPTION _____

Certification of receiving agency

I certify that the goods or services specified on this voucher were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred, that such goods or services meet all the required standards set forth in the purchase agreement or contract which this voucher relates, and that the amount shown on this voucher is correct and approved for payment. If applicable, the reporting requirements of Section 5.1 of the Governor's Office of Management and Budget Act have been met.

IOC Use Only
Modifications Processed by: _____
Initials

Agency Head (Signature)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.30.20 1 of 1
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE July 1, 2005
PROCEDURE	DELETE DOCUMENT REPORT	REVISION NUMBER 06-001

DELETE DOCUMENT REPORT

PURPOSE

All agencies will receive the Delete Document Report (Exhibit 17.30.20-A) when a voucher is deleted and returned to the submitting agency.

SEQUENCE

The Delete Document Report is sequenced by agency, voucher number and reason for deletion.

FREQUENCY

A Delete Document Report is sent to the transmitting agency whenever an uncorrectable error condition occurs. Deleted paper vouchers will accompany the report.

DISTRIBUTION

The Delete Document Report and paper vouchers are returned to the agency which transmitted them to the Comptroller.

REPORT ID: SM01A
DATE RUN: 03/28/03
TIME RUN: 17:42:23

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

DELETED DOCUMENTS REPORT BY AGENCY AS OF 03/28/03

AGENCY: 777 NAME OF STATE AGENCY
DOCUMENT TYPE: PV4

DOCUMENT ID	LN NO	ERROR CODE	ERROR MESSAGES	VENDOR CODE	VENDOR NAME	ACCOUNTING LINE	OBJ ECT	REF PO DOCUMENT	LINE AMOUNT
300083169	00	SM46W	VENDOR IS NOT CERTIFIED	111111111	D F MORAN CO INC				
300083169	01	A604E	REF PO DOC NOT FOUND	111111111	D F MORAN CO INC	000177701	66001097	7850	6625
300083169	01	A622E	EXT AMT > PO DIST AMT						30053SM2083
BATCH NUMBER:				PVTX 08 -	ATTN: MARY SMITH OB WAS DELETED ON 3/14/03				
INITIAL DATE: 03/13/03				PVTX 09 -					
				PVTX 10 -					
301242087	01			222222222	BILL JACOBS CHEVR	000177701	19000055	4200	1540
BATCH NUMBER: T00605				PVTX 08 -	ATTN: MARY SMITH				
INITIAL DATE: 03/26/03				PVTX 09 -	DESCRIPTION SOUNDS MORE LIKE AUTO PART NOT MACHINERY ETC				
				PVTX 10 -					
301242351	00	A409E	VENDOR ON HOLD - NO TRANS	333333333	PARK RIDGE BUSINE				
301242351	01			333333333	PARK RIDGE BUSINE	000177701	19000055	4200	1302
BATCH NUMBER: T00617				PVTX 08 -	ATTN: MARY SMITH VENDOR ON HOLD PENDING ADDITIONAL				
INITIAL DATE: 03/27/03				PVTX 09 -	DOCUMENTATION CONTACT BONNIE SLOAN 217-785-4422				
				PVTX 10 -					
301242360	01			444444444	INTERNATIONAL TRU	000177701	19000055	4200	1230
BATCH NUMBER: T00618				PVTX 08 -	ATTN: MARY SMITH				
INITIAL DATE: 03/27/03				PVTX 09 -	INSUFFICIENT DESCRIPTION, SOUNDS LIKE AUTO PARTS				
				PVTX 10 -					
301242361	01			555555555	RADIO SHACK	000177701	19000055	4200	1399
BATCH NUMBER: T00618				PVTX 08 -	ATTN: MARY SMITH RADIO BATTERIES SOUND MORE LIKE				
INITIAL DATE: 03/27/03				PVTX 09 -	COMMUNICATIONS SUPPLIES. IF NOT, PLEASE CLARIFY.				
				PVTX 10 -					
301242384	00	A409E	VENDOR ON HOLD - NO TRANS	666666666	DAY JOHN				
301242384	00	SM46W	VENDOR IS NOT CERTIFIED						
301242384	01			666666666	DAY JOHN	000177701	19000055	4200	1893
BATCH NUMBER: T00619				PVTX 08 -	ATTN: MARY SMITH				
INITIAL DATE: 03/27/03				PVTX 09 -	CORRECT TIN 999999999 CORRECT NAME ALDERKS TIRE INC				
				PVTX 10 -					
301242425	01			777777777	POLACH APPRAISAL	000177701	19000055	4200	1289
BATCH NUMBER: T00620				PVTX 08 -	ATTN: MARY SMITH				
INITIAL DATE: 03/27/03				PVTX 09 -	DESCRIPTION SOUNDS MORE LIKE PROFESSIONAL SERVICES				
				PVTX 10 -					
301242447	01			888888888	MID-TOWN PETROLEU	000177701	19000055	4200	1896
BATCH NUMBER: T00621				PVTX 08 -	ATTN: MARY SMITH				
INITIAL DATE: 03/27/03				PVTX 09 -	DESCRIPTION SOUNDS MORE LIKE AUTO EXPENSES. NOT				
				PVTX 10 -	ELSEWHERE CLASSIFIED				

TOTAL DOCUMENT COUNT: 8

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.30.30 1 of 2
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE January 1, 2017
PROCEDURE	CONFIRMATION OF AUTHORIZED SIGNATURES REPORT - VOUCHERS	REVISION NUMBER 17-002

CONFIRMATION OF AUTHORIZED SIGNATURES REPORT - VOUCHERS

PURPOSE

The Confirmation of Authorized Signatures Report – Vouchers (Exhibit 17.30.30-A) is used to confirm the accuracy of the Office of the Comptroller’s (IOC) records of individuals authorized to approve vouchers, and the types of vouchers each individual may approve.

FREQUENCY

The Confirmation of Authorized Signatures Report - Vouchers is sent to agencies on a periodic basis.

DISTRIBUTION

The Confirmation of Authorized Signatures Report - Vouchers is sent to each agency which has submitted Signature Authorization documents (Form SCO-095) for the approval of vouchers.

CONTENTS

REFERENCE

CONTENTS

Agency Number & Name

This is the first three digits of the organizational unit code of the agency to which this report pertains, followed by the name of the agency.

Designee Name

This is the name of the individual authorized to approve vouchers.

Agency Head Name

This is the name of the Agency Head. See 30 ILCS 105/9.02(6) and 9.08(c).

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.30.30 2 of 2
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE January 1, 2017
PROCEDURE	CONFIRMATION OF AUTHORIZED SIGNATURES REPORT - VOUCHERS	REVISION NUMBER 17-002

REFERENCE

CONTENTS

Effective Date	This is the date the individual received signature authority to approve vouchers.
Stamp	The field contains a checkmark (✓) if a form is on file at IOC allowing the designee to use a stamp to affix the Agency Head's name to vouchers.
Commercial Payroll* C-02 Other, Specify**	These are the voucher forms the individual is authorized to sign. Each form the individual may sign is checked. Each form the individual is not authorized to sign is blank.

*Includes Contractual Payroll/Retirement

**This is a text field which is populated with the text included on the authorization form.

When an agency receives this report, the content should be reviewed to ensure that it includes only those persons in the agency currently authorized to approve vouchers and that all information is correct. No action is required if all information is accurate.

Spelling corrections may be noted on the report and returned to the IOC. Corrections/ changes to effective dates and/or modification to signatory rights require the submission of new Voucher Signature Authorization Forms (SCO-095).

If additional staff should be granted signature authority, a Voucher Signature Authorization Form (SCO-095) should be prepared for each individual and submitted to the IOC. See Procedure 17.20.65 – VOUCHER SIGNATURE AUTHORIZATION FORM

If signature authorizations on file should be revoked, complete and submit the appropriate Voucher Signature Revocation Form (SCO-095-A or SCO-095-B) to the IOC. See Procedure 17.20.70 - VOUCHER SIGNATURE REVOCATION FORMS.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Confirmation of Authorized Signatures Report - Vouchers

Thursday, November 10, 2016

Agency999 AGENCY NAME

The roster below lists individuals on file at the Office of the Comptroller (IOC) with voucher signature authority as of the date listed above. A check mark in the "Stamp" column indicates that a form is on file allowing the designee to stamp the agency head's signature.

No action is required if ALL information provided is accurate. Spelling corrections may be noted on this form and returned/emailed to the IOC to the attention of Voucher Control. Corrections to Effective Dates or modifications to signatory rights require the submission of a new Voucher Signature Authorization Forms.

Signature authority for additional staff members may be acquired by submitting a Voucher Signature Authorization Form (SCO-095) for each individual to the IOC. To revoke signature authority, complete the appropriate Voucher Signature Revocation Form (SCO-095-A or SCO-095-B) and file with the IOC as directed on the form.

Refer to Sections 17.20.65 and 17.20.70 of the SAMS Manual for additional information. Questions may be directed to Karla Grigsby at (217)557-3376.

Designee Name	Agency Head Name	Effective Date	Stamp	Commercial	Payroll	C-02	Other, Specify
JOHN AGENCY HEAD	JOHN AGENCY HEAD	7/1/2016	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
JOHN AUTHORIZED PERSON	JOHN AGENCY HEAD	7/1/2016	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	C-68
JOHN AUTHORIZED PERSON	JOHN AGENCY HEAD	7/1/2016	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

**STATE OF ILLINOIS
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SECTION VENDOR IDENTIFICATION STRUCTURE

PROCEDURE - PAGE NO.
19.00.00 1 of 1

SUB-SECTION

EFFECTIVE DATE
January 1, 2015

PROCEDURE

REVISION NUMBER
15-002

19	Vendor Identification Structure
10	Overview
10	Introduction
15	Internal Revenue Service Requirements
16	W-9 Processing Procedures
17	New Vendor Entry Screen
20	Vendor Identification Numbers
30	Structure of Vendor Names
50	Reference
20	State of Illinois County Codes
30	State of Illinois City Codes
40	State of Illinois-State Agency Codes
50	Federal Government Agency Codes

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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.10.10 1 of 1
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2019
PROCEDURE	INTRODUCTION	REVISION NUMBER 20-001

INTRODUCTION

The Office of the Comptroller implemented a statewide vendor database within SAMS effective July 1, 1997. The purpose of the Comptroller's vendor database is to provide a central repository of vendor data, and will be used in part to maintain totals for state commercial payments to vendors in order to comply with the Internal Revenue Service's informational return reporting requirements.

Vendors will be added to this database automatically from payment voucher documents if the vendor does not exist within the statewide vendor database with two exceptions: 1) Vendors will not be automatically added if SAMS identifies the payment as being 1099 reportable. 2) Vendors will not be automatically added if the legal status is restricted on OBJL. The OBJL table (which is available for agency inquiry) indicates compatibility between object codes and legal status codes. For example, Petty Cash Reimbursements (1201) are restricted to legal status 42 (Petty Cash Custodians). Payments to vendors with a legal status other than 42 would be rejected. Therefore, each Payment Voucher must contain a Vendor Identification Number (VIN), the Vendor Name, and the Vendor Address. The VIN for an individual and business entity is the nine-digit federal Taxpayer Identification Number (TIN). The vendor identification number for a governmental unit should be the nine-digit TIN when available. Agencies should make a concerted effort to obtain a TIN from these entities. Governmental units that do not have a TIN should be encouraged to apply for one with the Internal Revenue Service. Agencies should contact the Comptroller's Office for instructions on processing payments to governmental entities that cannot obtain a TIN. Payment documents will not be processed without the VIN, an associated vendor name, and an associated vendor address.

In the case of a payment voucher document containing an object code identified as 1099 reportable, the vendor must already be established in the vendor statewide database and certified by the Comptroller's Vendor Unit. It is the responsibility of the agency to request W-9 forms from their vendors and forward them to the Comptroller's Office for certification.

Exceptions to the certification process are approved by the Comptroller's Office and include certifications obtained from the Department of Revenue and the Internal Revenue Service.

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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.10.15 1 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2019
PROCEDURE	INTERNAL REVENUE SERVICE REQUIREMENTS	REVISION NUMBER 20-001

Internal Revenue Service Requirements

IRS regulations require that each payee furnish his correct federal Taxpayer Identification Number (TIN) to the payer. Any vendor that fails to furnish his/her correct TIN to an agency is subject to an IRS penalty of \$50 for each such failure unless the failure is due to reasonable cause and not willful neglect.

The TIN may be a Social Security Number (SSN) or an Employer Identification Number (EIN). Agencies should use the EIN for payments if the "vendor or payee" is a corporation, partnership, estate, legal trust, other business entity that is not a sole proprietorship or single member Limited Liability Company (LLC) that is a disregarded entity. If the payee is an individual, the individual's SSN should be used. For sole proprietorships, the payee should be the owner of the sole proprietorship and the TIN can be either the owner's SSN or EIN. The IRS and the Comptroller's Office recommend that a sole proprietor use an SSN to receive payments. For single member LLCs that are disregarded entities, the payee should be the name of the owner and the TIN must be the SSN or EIN of the owner. The EIN assigned to the LLC cannot be used. See detailed instructions in Procedure 19.10.30.

The payee should complete the most recent version of the IRS Form W-9 to provide the correct legal name, TIN and legal status. A form can be downloaded from the Internal Revenue Service website: www.irs.gov.

If the payee is a resident alien and does not have an SSN and is not eligible to obtain one, the payee should reference his/her individual tax identification number (ITIN) on the Form W-9. Individuals that are not eligible for an SSN are generally not legally eligible to receive payment for services performed in the United States. Agencies should not voucher payments for services performed by individuals that have not been issued an SSN by the Social Security Administration. An individual may apply for an ITIN using Form W-7 (Application for IRS Individual Taxpayer Identification Number).

IRS Match of TIN/Payee Name

On IRS records, a Social Security Number matches only with the name of a person. The business name of a sole proprietorship will not match an SSN or an EIN. Therefore, when the payee is an individual or owner of a sole proprietorship, the owner's name must appear first in the vendor or payee box on the voucher. The owner's last name should precede the first name and middle name or initial. The "doing business as" (DBA) name should be entered on the second line:

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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.10.15 2 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2019
PROCEDURE	INTERNAL REVENUE SERVICE REQUIREMENTS	REVISION NUMBER 20-001

sole proprietor: Doe John E
DBA Doe Contracting

When vouchering payments to business entities (other than sole proprietorships), only the payee's name as it appeared on the form used to apply for the entity's EIN will match IRS records. This is generally the entity's legal name. Therefore, if the payee is a smaller operating unit of a larger entity which is a corporation or partnership, the corporation or partnership name should be first, followed by the name of the operating unit:

corporation: Healthcare Inc
DBA Meadowbrook Nursing Home

partnership: Tri-State Enterprises
DBA Holiday Hotel

When the vendor's SSN or EIN is used and payments are mailed "in care of" a bank or other entity, the vendor's name should be first, followed by the bank's name:

sole proprietor: Doe John E
c/o First State Bank

partnership: L & M Plumbing
c/o First National Bank

When payments are made to an individual for services as an employee of a business entity, the individual's SSN must be used. This is true even when the individual must give all money received to the business. For example, Dr. Mary Pane is employed by the Midwest Clinic, a corporation. If Dr. Pane is the payee on the voucher, her SSN must be used. If the payee is Midwest Clinic, the EIN of the Clinic should appear on the voucher.

Backup Withholding

Under IRS regulations, the payer of amounts subject to 1099-MISC reporting must solicit the payee's TIN and the payee must furnish his or her TIN. If the payee fails to supply this number, the payer must impose "backup withholding" on any payments subject to 1099 reporting and remit amounts withheld to the IRS. Currently, the backup withholding rate is 24 percent of the total reportable payment.

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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.10.15 3 of 4
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PROCEDURE	INTERNAL REVENUE SERVICE REQUIREMENTS	REVISION NUMBER 20-001

To comply with IRS regulations, Invoice Vouchers containing a payment for goods or services must contain the vendor's correct TIN. Any voucher which does not contain a TIN shall be returned to the vouchering agency to obtain the necessary documentation.

If the payee fails to supply this information, the agency must contact the Comptroller's Office for processing instructions.

To prevent payment delays and avoid backup withholding, we urge all state agencies to obtain valid TINs from all payees prior to soliciting service.

Any questions regarding backup withholding should be referred to the Vendor Unit by calling 217/557-3376 or by email: vendor@mail.ioc.state.il.us.

Payments to Foreign Persons

Foreign persons are required to be certified as a vendor by the IOC prior to the processing of any payment voucher.

According to the Internal Revenue Service, a "foreign person" includes a nonresident alien individual, a foreign corporation, a foreign partnership, a foreign trust, a foreign estate and any other person that is not a U. S. person.

In order to avoid problems in the payment process, agencies should take the steps necessary to certify foreign vendors in advance of any business dealings with that vendor.

To be certified by the IOC, the foreign person must submit a properly completed form W-8 with a U. S. Taxpayer Identification Number provided. Form W-8 is available in four versions. Please review the form and related instructions at www.irs.gov.

An Individual Taxpayer Identification Number (ITIN) assigned to a foreign person is not valid for work purposes. The IOC will not process vouchers citing a reportable detail object code for payments to an ITIN.

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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.10.15 4 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2019
PROCEDURE	INTERNAL REVENUE SERVICE REQUIREMENTS	REVISION NUMBER 20-001

Vouchers submitted for payment to foreign persons vendors should use the following address format:

Vendor Name	Clark Thomas
Street Address	117 Russell Drive
City Zip Code	London W1P6HQ
Country FN 00000	England FN 00000

The state field should be FN.

The zip code field should be all zeroes.

Duplicate Taxpayer Identification Numbers

There are instances where the Comptroller may have a vendor on file with a valid SSN and an agency submits a voucher for another vendor whose EIN is the same 9-digit number. When this occurs, the Comptroller will assign a unique number for the purpose of processing the voucher and any associated contracts. The agency will be notified of this number assignment so that any future transactions will be processed with the correct number. This unique number is only valid for processing vouchers and contracts with the Comptroller's Office. It does not replace their EIN.

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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.10.16 1 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2011
PROCEDURE	W-9 PROCESSING PROCEDURES	REVISION NUMBER 12-001

COMPLETING THE W-9 FORM

- Information should be typed or computer-generated by the vendor NOT the agency.
- If information cannot be typed, black ink should be used.
- Information should be provided for only one vendor per W-9 form. A separate W-9 form must be submitted for a spouse.
- On the “Name” line, individuals should enter their last name first, followed by their first name and middle initial, if applicable. Businesses should enter the legal name of the business on this line. If there is a “doing business as” name (DBA), it should be entered on the “Business name” line.
- The name of the owner of a sole proprietorship must appear on the “Name” line with the DBA name listed on the “Business name” line. NOTE: The IRS matches the TIN against the owner’s name, not the business name.
- A partnership is an association of two or more persons for the purpose of carrying on a trade or business. No single individual may form a partnership. The name of the partnership must appear on the “Name” line with the DBA name listed on the “Business Name” line. Please note that the partnership name must be associated with the partnership TIN on IRS records.
- A legal status must be marked. If “Other” is marked, one of the following descriptions must be entered in the space provided.

Legal Corporation
Medical Corporation
Governmental
Tax Exempt

Estate or Trust
Pharmacy (Non-Corporate)
Pharmacy/Funeral Home/Cemetery (Corporate)

Not-for-Profit entities should mark the “Other” box and indicate “not-for-profit” on the adjacent line as well as check the box indicating their appropriate legal status (i.e., corporation, partnership, etc.). Vendors that have tax exempt status with the IRS will be certified as “tax exempt.” Vendors not on the IRS tax exempt database will be certified with the legal status provided. W-9 Forms that are accompanied by an IRS Determination Letter must have the “Other” box marked and an appropriate description indicating the tax exempt status (i.e., 501(c)(3), tax exempt, etc.). Checking the “Exempt Payee” box does not indicate tax exempt status for federal IRS reporting purposes.

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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.10.16 2 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2019
PROCEDURE	W-9 PROCESSING PROCEDURES	REVISION NUMBER 20-001

- The entire mailing address must be provided. Please make sure the city name is spelled correctly and completely. A state abbreviation and zip code must be provided.
- A Taxpayer Identification Number (TIN) must be provided in all cases. For individuals, this is the Social Security Number (SSN). For businesses other than sole proprietorships and single member LLC's that are disregarded entities, this is the Employer Identification Number (EIN). A sole proprietor may elect to use an EIN to receive payments from the State. However, the IRS and the Comptroller's Office recommend that a sole proprietor use an SSN to receive payments. See Procedure 19.10.30 for detailed instructions on Limited Liability Companies. A TIN should be nine characters with values 0 – 9.
- In the field "Requester's Name and Address," agencies should indicate the agency name, contact person, and fax number to which the W-9 should be returned in the event it cannot be processed. This information will be used to return W-9 forms that cannot be processed by the IOC. **THIS IS THE ONLY AREA WHICH THE AGENCY SHOULD ENTER INFORMATION.** If an agency receives a W-9 form that appears to be incorrect, a new, correctly completed form should be obtained from the vendor. The agency should not make any modifications to the W-9 form.
- Please carefully review the W-9 forms to ensure the information is correct, complete and legible.

W-9 FORM SUBMISSION REQUIREMENTS

Requirements for Reportable Payments*

- If a vendor is on the SAMS Vendor File in a non-certified status, a W-9 form is required.
- If a vendor's name and/or legal status are incorrectly recorded in the SAMS Vendor File, please contact the IOC vendor unit for instructions (a W-9 form and additional documentation may be required). NOTE: Address changes should not be submitted on a W-9 form. The address on the voucher determines where the payment is mailed, not the address on the SAMS Vendor File.
- If a business vendor is not on the SAMS Vendor File, a W-9 form is required.

NOTE: Effective April 1, 2011, agencies are required to submit all new non-business vendors with an SSN through the NVEN screen on SAMS. W-9 forms should not be submitted to the IOC for these vendors. W-9 forms for all other new vendors including sole proprietors using an SSN or EIN and individuals using an EIN only should be submitted to the IOC.

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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.10.16 3 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2019
PROCEDURE	W-9 PROCESSING PROCEDURES	REVISION NUMBER 20-001

***For a listing of reportable detail object codes (R), see Chapter 11, Procedure 11.50.30 of the SAMS Manual.**

Requirements for Non-Reportable Payments

- If a vendor is on the SAMS Vendor File in a certified or non-certified status, a W-9 form is not required.
- If a vendor is not on the SAMS Vendor File, submit the voucher to the Illinois Office of the Comptroller (IOC) and the vendor will automatically be added in a non-certified status.
- If a vendor's name and/or legal status are incorrect, please contact the IOC vendor unit for instructions (a W-9 form and additional documentation may be required).

RETURN OF W-9 FORMS

W-9 forms that are not completed according to our procedures will be rejected by the IOC and returned to the submitting agency or vendor. Conditions resulting in the return of W-9 forms include, but are not limited to:

- W-9 forms that are not legible
- W-9 forms with names and TINs of multiple people/entities
- W-9 forms omitting the owner's name of a sole proprietorship or single member LLC
- W-9 forms with a legal status of "other" and no description provided
- W-9 forms with no legal status indicated
- W-9 forms that have a discrepancy between the individual's name and the signature (i.e., Jane Smith Jones is printed at top, but signature reads Jane Smith)
- W-9 forms with conflicting information (i.e., an individual name is listed first, then a business name, and an SSN is provided but the "corporation" legal status is marked)
- W-9 forms with incomplete information
- W-9 forms with a single individual's name on the "name" line and "partnership" legal status marked
- W-9 forms without the "Requester's Name and Address" field completed.

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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.10.16 4 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2019
PROCEDURE	W-9 PROCESSING PROCEDURES	REVISION NUMBER 20-001

WHERE TO OBTAIN THE W-9 FORM

- Call the IRS at 800/829-3676
- Visit the IRS Internet Web Site at www.irs.gov

NOTE: When sending a W-9 form to your vendors/providers/clients, please provide them with the complete document. Instructions for completing the form appear on pages 2-6.

SUBSTITUTE W-9 FORM

The IOC must approve substitute W-9 forms. Please forward your proposed substitute form to the IOC Vendor Supervisor at 325 W. Adams, Springfield, IL 62704.

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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.10.17 1 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2019
PROCEDURE	NEW VENDOR ENTRY SCREEN	REVISION NUMBER 20-001

NEW VENDOR ENTRY SCREEN

The New Vendor Entry screen (NVEN) allows agencies to enter new non-business vendors using a Social Security Number (SSN) directly into SAMS in a non-certified status. Agencies cannot use NVEN to inquire, change, or delete any vendor information.

NVEN consists of seven mandatory input fields: “VENDOR”, “LAST NAME”, and “FIRST NAME, MI, SUFFIX, ADDRESS, CITY, STATE and 9-Digit ZIP CODE”. All vendors entered on this screen will automatically be added to VEN2 and be forwarded to the Internal Revenue Service for purposes of certifying the vendor record.

NVEN is available during normal SAMS hours – 8:00 AM to 5:00 PM each State business day. To apply for authorization to add vendors on this screen, please contact the IOC Security Administrator at 217/782-0214. For any questions regarding use of the NVEN screen, please contact the Vendor Unit by calling 217/557-3376 or by email: vendor@mail.ioc.state.il.us

NOTE: Effective April 1, 2011, agencies are required to submit all new non-business vendors with an SSN through the NVEN screen on SAMS.

RECORD ENTRY

Enter an “A” in the “ACTION” field, then tab to each subsequent field.

The SSN should be entered in the “VENDOR” field. This field has 9 bytes, all numeric. The only valid characters are 0 – 9. All other characters are invalid and will cause an error condition on NVEN. An error condition will also occur if the user enters less than 9 digits.

The “LAST NAME” field is limited to 17 bytes and must contain only the last name. The only valid characters are A-Z and hyphens. All other characters are invalid and will cause an error condition on NVEN. If a person has two last names, enter the last name as it is represented on the W-9 (i.e., if the W-9 indicates a hyphen between the two last names, enter a hyphen between the names or, if the W-9 does not indicate a hyphen between the two last names, enter one space between the names). Suffixes must be entered in the “FIRST NAME, MI, SUFFIX” field in the last position (i.e., TOM J JR).

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SECTION VENDOR IDENTIFICATION STRUCTURE

PROCEDURE - PAGE NO.
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SUB-SECTION OVERVIEW

EFFECTIVE DATE
January 1, 2017

PROCEDURE NEW VENDOR ENTRY SCREEN

REVISION NUMBER
17-002

The “FIRST NAME, MI, SUFFIX” field is limited to 11 bytes and the information should be entered in this sequence with one space between the data elements. The only valid characters are A-Z and hyphens. All other characters are invalid and will cause an error condition on NVEN. If a person has two middle names, enter both middle initials with one space between the initials. A complete name (either first or middle) must be entered in this field. Do not enter initials only.

The NVEN screen will require a valid address, city, state and nine-digit zip code. The zip code must be in XXXXX-XXXX format. The hyphen must be entered on the screen. See the example below.



```
VENDOR= 123456789           LAST NAME SMITH  
                              FIRST NAME MI SUFFIX JOHN B  
  
ADDRESS: 123 N MAIN STREET  
CITY     : SPRINGFIELD  
STATE    : IL  
ZIP       : 62704-1234
```

After proofing entry for accuracy, press the Enter key to add the vendor. If the vendor has been successfully added, the message “ALL LINES ADDED” will appear at the bottom of the screen. If this message does not appear, refer to the section on NVEN Edits. Once the vendor has been successfully added, enter an “N” in the “ACTION” field and press the Enter key to clear the screen to prepare for the next entry.

Check VEN2 in two business days to determine whether or not the vendor has been certified. If the vendor has been certified by IRS, the “CERTIFICATION INDICATOR” field will have a “C,” and the “CERTIFICATION TYPE” field will have an “I.” If the vendor has not been certified, check the “COMMENT” field to determine if the vendor was returned by IRS as an “IRS TIN NAME MISMATCH” or an “INVALID TIN PER IRS.” If either of these messages appears, a new W-9 must be obtained from the vendor with a different name or TIN. If there is no message in the “COMMENT” field, contact the Vendor Unit at (217) 785-4422 for guidance. NVEN entries must be based on a valid W-9. The supporting W-9s must be kept on file with the agency for a period of not less than seven years. The W-9s will be subject to IOC review upon request.

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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.10.17 3 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2019
PROCEDURE	NEW VENDOR ENTRY SCREEN	REVISION NUMBER 20-001

RESTRICTIONS ON RECORD ENTRY

NVEN is restricted to new non-business vendors with an SSN only. Agencies must submit all business W-9s in a hard copy format to the IOC for processing. Sole proprietors (including physicians and attorneys) with an SSN or with an SSN and an EIN are both considered business vendors and are not allowed to be entered on NVEN. Individuals using an EIN only should also not be entered on NVEN.

All changes to existing vendors (business or non-business) must be submitted on a hard copy W-9 to the IOC for processing. W-9s that are submitted for changes to an existing vendor must be clearly marked in the top margin of the W-9 indicating the action needed (e.g. "Name Change" or "B-Notice"). Failure to mark W-9s with the necessary action will result in the W-9s being returned to the originating agency as it will be assumed that these are new vendors requiring entry on NVEN.

NVEN EDITS

The following is a list of edits applicable to NVEN:

1. If the "ADD KEY FOUND" and "NO LINES ADDED" error messages appear after attempting to enter the vendor, this indicates that the vendor is already on file. In this instance, access the VEN2 screen to determine if additional action is required.
 - a. If the vendor has a "C" in the "CERTIFICATION INDICATOR" field on VEN2, the vendor is certified. If the name on the W-9 matches the name on VEN2, no further action is required. Please note that address changes should not be submitted on Form W-9.
 - b. If the vendor has a "C" in the "CERTIFICATION INDICATOR" field on VEN2, but the name on the W-9 does not match the name on VEN2, "Name Change" should be clearly printed in the top margin of the W-9. Submit W-9 to the IOC for processing. If the only difference is adding a middle initial, this is not considered a name change. Do not submit a W-9.
 - c. If the vendor has an "N" in the "CERTIFICATION INDICATOR" field on VEN2, the vendor is not certified. If there is a message in the "COMMENT" field, then the agency must take the following action:
 - i. If the comment refers to a "B NOTICE" or an "IRS TIN NAME MISMATCH", "B Notice" or "IRS TIN Name Mismatch" should be clearly printed in the top margin of the W-9. Submit W-9 to the IOC for processing.
 - ii. If the comment refers to a message other than "B NOTICE" or "IRS TIN NAME MISMATCH", contact the Vendor Unit at (217) 785-4422 for guidance.

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- d. If the vendor is not certified and there is no message in the “COMMENT” field, hold the W-9. Check VEN2 again in two business days. If the vendor still has not been updated, contact the Vendor Unit at (217) 785-4422 for guidance.
2. If the “CUST/VEND NAME DO NOT MATCH” and “NO LINES ADDED” error messages appear after attempting to enter the vendor, “CUST” should be clearly printed in the top margin of the W-9. Submit W-9 to the IOC for processing.
3. If a typographical error is made during entry, print the NVEN screen. “Typo” should be clearly printed in the top margin of the screen print. Fax the screen print to the Vendor Unit at (217) 785-7212. The record will be deleted so that it can be re-entered correctly by the agency.
4. If the information provided on the W-9 for the “FIRST NAME, MI, SUFFIX” field or the “LAST NAME” field exceeds the character limit, please adhere to the following guidelines:
 - a. If the first name exceeds 11 bytes, submit the W-9 to the IOC for processing.
 - b. If the last name exceeds 17 bytes, submit the W-9 to the IOC for processing.
 - c. If a suffix causes the characters to exceed 11 bytes, submit the W-9 to the IOC for processing. A suffix should not be omitted.
 - d. If the first name is less than 11 bytes, but the middle initial causes it to exceed the limit, omit the middle initial and do not submit the W-9 to the IOC for processing.Note: “Name Exceeds Limit” should be clearly printed in the top margin of the W-9 when submitting items a-c to the IOC.

As a reminder, agencies must validate vendor information against VEN2 prior to the submission of all payment vouchers. Any required changes must be reflected on VEN2 before the associated payment voucher is submitted.

SAMS WAREHOUSE FIELDS

The VEN2 screen on SAMS will have two additional fields populated when the vendor is entered through NVEN. The NV field will be populated with the 3-digit number of the agency that entered the vendor information and the date that the entry was made (e.g., 360/07282006) and the VEND TYP field will be populated with “NV”.

The Vendor_Type field on the warehouse WH_VENDOR reference table will also be populated with “NV”. In addition, two new fields have been added to this table. The New_Vendor_Agency field will show the 3-digit number of the agency that entered the vendor information and the New_Vendor_Date field will show the date that the entry was made.

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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.10.20 1 of 1
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2008
PROCEDURE	STRUCTURE OF VENDOR IDENTIFICATION NUMBERS	REVISION NUMBER 09-001

Vendor Identification Numbers

The Vendor Identification Number that must be utilized is as follows:

Individuals	Social Security Number (SSN)
Sole Proprietors	SSN or Employer Identification Number (EIN)
Partnerships and Corporations	EIN
Governmental Entities	EIN
LLCs-Single Member - Disregarded	SSN or EIN of owner
LLCs-Single Member - Corporation Election	EIN from IRS acceptance letter
LLCs-Single Member - Owned by a Corporation	EIN of Corporation
LLCs-Multiple Member - Partnership	EIN of LLC
LLCs-Multiple Member - Corporation Election	EIN from IRS acceptance letter

Space Limit: Only 30 characters per line are allowed in the name and address fields of a voucher.

MULTIPLE PAYEES

When submitting a voucher authorizing payment to multiple payees, the proper Vendor Identification Number for the first listed payee should be used. This does not apply to C-02 vouchers. Individual C-02 vouchers must be filed for each payee for contractual services.

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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.10.30 1 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2019
PROCEDURE	STRUCTURE OF VENDOR NAMES	REVISION NUMBER 20-001

STRUCTURE OF VENDOR NAMES

The following guidelines should be applied to vendor names which appear on invoice-vouchers.

INDIVIDUALS

The individual's last name must precede the first name, middle name or initials and any titles. A hyphen is the only acceptable punctuation mark. An individual's vendor name would appear as follows:

Jones-Smith Sally A

SOLE PROPRIETORSHIPS

A sole proprietor is an individual engaged in a trade or business. When the payee is a sole proprietorship, the first line of the vendor or payee box on an invoice-voucher MUST contain the owner's name. The owner's last name should precede the first name, middle name or initials, and any titles. If the vouchering agency or owner also wishes to have the business name appear on the warrant, it should be entered on the second line as: "dba Business Name."

Omitting the owner's name may cause an incorrect Internal Revenue Service (IRS) Form 1099 to be issued and result in an IRS notice requiring backup withholding on future payments to that vendor. (See SAMS Procedure 19.10.15)

PARTNERSHIPS

A partnership is an association of two or more persons for the purpose of carrying on a trade or business. Partnerships must be registered with the Internal Revenue Service. Two or more individuals may form a partnership. However, no single individual may form a partnership.

When preparing an invoice voucher payable to a partnership, the name of the partnership as registered with the IRS must appear on line one and the dba (business) name, if applicable, must appear on the second line.

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SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2019
PROCEDURE	STRUCTURE OF VENDOR NAMES	REVISION NUMBER 20-001

CORPORATIONS

A corporation's vendor name must be its legal name as set forth in the corporation charter or other legal document creating it. The legal name of many vendors can be found in the Certified List of Domestic and Foreign Corporations published by the Illinois Secretary of State.

A business corporation is required by law to have as part of its corporate name the word "Corporation", "Company", "Incorporated", or "Limited", or an abbreviation of one of such words. A professional corporation is required by law to have as part of its corporate name the word "Chartered", "Limited", "Ltd.", or "P.C.". Since 1099 reporting is not required for many corporations, it is important to include the appropriate word or abbreviation on the voucher in order for the Comptroller to properly exclude the vendor when reporting to the IRS.

IRS Form 1099 reporting is required for corporations providing or billing medical or health care services and corporations providing legal services. To ensure a match with IRS records, include the complete legal name on vouchers. With the exception of words such as "Inc", "SC", and "PC", do not abbreviate the legal name, whenever possible. If the name must be abbreviated, do not abbreviate the first two words of the legal name. If paying an operating unit of a corporation, the corporate name must appear on the first line and the name of the operating unit should appear on the second line of the voucher.

GOVERNMENTAL ENTITIES

The name of the geographic or political subdivision should be presented first. A governmental agency's vendor name would appear as follows:

Chicago Human Resources Dept
U S Justice Dept of

AGENCIES OF THE STATE OF ILLINOIS

Payments to state agencies do not require the use of Illinois, State of. A payment to the State of Illinois, Office of the Comptroller would appear as follows:

Comptroller Office of

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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.10.30 3 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2019
PROCEDURE	STRUCTURE OF VENDOR NAMES	REVISION NUMBER 20-001

LIMITED LIABILITY COMPANIES

Limited Liability Companies (LLCs) are organized under state laws and do not have an established status in United States tax law. Agencies should not submit a W-9 to the IOC for a Limited Liability Company without “Limited Liability Company” or “LLC” as part of their name.

SINGLE MEMBER LLC, DEFAULT CLASSIFICATION AS INDIVIDUAL

A Single Member LLC can be owned by an individual. When entering the vendor name on a Form W-9, the owner’s name must be entered on the Name line, and the business name (LLC) must be entered on the Business name line. The Individual/Sole Proprietor box must be marked. The owner’s Social Security Number (SSN) or Employer Identification Number (EIN) must be entered in the Taxpayer Identification Number (TIN) box. An LLC with a properly completed Form W-9 and IRS EIN assignment letter on file with the Comptroller’s Vendor Unit will be classified as legal status 02 on the SAMS vendor file. If the IRS EIN assignment letter does not provide the needed verification, additional documentation will be required.

SINGLE MEMBER LLC, OWNER IS A CORPORATION

When entering the vendor name on a Form W-9, the owner’s name must be entered on the Name line and the business name (LLC) must be entered on the Business name line. The Corporation box must be marked. The owner’s (Corporation) EIN must be entered in the TIN box. The vendor will be classified as legal status 04 on the SAMS vendor file.

SINGLE MEMBER LLC, ELECTION TO BE TREATED AS A CORPORATION

If the owner elects, and the IRS accepts the election, the Office of the Comptroller will classify the LLC as a corporation if, and only if, the vendor provides the Vendor Unit with a copy of the IRS acceptance letter. An LLC with a properly completed Form W-9 and IRS acceptance letter on file with the Comptroller’s Vendor Unit will be classified as a corporation with legal status 04 on the SAMS vendor file.

When completing Form W-9, the name entered on the Name line must match the name on the top line of the IRS acceptance letter. The Limited Liability Company box must be marked and a “C” or “S” must be entered on the tax classification line. The corresponding EIN on the IRS acceptance letter must be entered in the TIN box.

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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.10.30 4 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2019
PROCEDURE	STRUCTURE OF VENDOR NAMES	REVISION NUMBER 20-001

MULTIPLE MEMBER LLC, DEFAULT CLASSIFICATION AS PARTNERSHIP

The default classification for a multiple member LLC is treatment as a partnership. When completing Form W-9, the multiple member LLC's name must appear on the Name line and the business name, if applicable, must be entered on the Business name line. The Limited Liability Company box must be marked and a "P" must be entered on the tax classification line. The LLC's EIN must be entered in the TIN box. An LLC with a properly completed Form W-9 and IRS EIN assignment letter on file with the Comptroller's Vendor Unit will be classified as legal status 03 on the SAMS vendor file. If the IRS EIN assignment letter does not provide the needed verification, additional documentation will be required.

MULTIPLE MEMBER LLC, ELECTION TO BE TREATED AS A CORPORATION

If the owner elects and the IRS accepts the election, the Office of the Comptroller will classify the LLC as a corporation if, and only if, the vendor provides the Vendor Unit with a copy of the IRS acceptance letter. An LLC with a properly completed Form W-9 and IRS acceptance letter on file with the Comptroller's Vendor Unit will be classified as a corporation with legal status 04 on the SAMS vendor file.

When completing Form W-9, the name entered on the Name line must match the name on the top line of the IRS acceptance letter. The Limited Liability Company box must be marked and a "C" or "S" must be entered on the tax classification line. The corresponding EIN on the IRS acceptance letter must be entered in the TIN box.

ERROR CONDITIONS

Vendors must comply with the current IRS regulations described in the instructions to Form W-9 and other applicable IRS and Comptroller requirements. If the Comptroller's Vendor Unit detects noncompliance with the applicable requirements, the Form W-9 will be returned and additional information and/or a corrected W-9 may be requested.

REFERENCES

Forms and instructions for Form W-9 at www.irs.gov

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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.50.20 1 of 1
SUB-SECTION	REFERENCE	EFFECTIVE DATE July 1, 1974
PROCEDURE	STATE OF ILLINOIS COUNTY CODES	REVISION NUMBER

STATE OF ILLINOIS COUNTY CODES

<u>COUNTY</u>	<u>CODE</u>	<u>COUNTY</u>	<u>CODE</u>	<u>COUNTY</u>	<u>CODE</u>
Adams	001	Hardin	069	Morgan	137
Alexander	003	Henderson	071	Moultrie	139
Bond	005	Henry	073	Ogle	141
Boone	007	Iroquois	075	Peoria	143
Brown	009	Jackson	077	Perry	145
Bureau	011	Jasper	079	Piatt	147
Calhoun	013	Jefferson	081	Pike	149
Carroll	015	Jersey	083	Pope	151
Cass	017	JoDaviess	085	Pulaski	153
Champaign	019	Johnson	087	Putnam	155
Christian	021	Kane	089	Randolph	157
Clark	023	Kankakee	091	Richland	159
Clay	025	Kendall	093	Rock Island	161
Clinton	027	Knox	095	St. Clair	163
Coles	029	Lake	097	Saline	165
Cook	031	LaSalle	099	Sangamon	167
Crawford	033	Lawrence	101	Schuyler	169
Cumberland	035	Lee	103	Scott	171
DeKalb	037	Livingston	105	Shelby	173
DeWitt	039	Logan	107	Stark	175
Douglas	041	McDonough	109	Stephenson	177
DuPage	043	McHenry	111	Tazewell	179
Edgar	045	McLean	113	Union	181
Edwards	047	Macon	115	Vermillion	183
Effingham	049	Macoupin	117	Wabash	185
Fayette	051	Madison	119	Warren	187
Ford	053	Marion	121	Washington	189
Franklin	055	Marshall	123	Wayne	191
Fulton	057	Mason	125	White	193
Gallatin	059	Massacq	127	Whiteside	195
Greene	061	Menard	129	Will	197
Grundy	063	Mercer	131	Williamson	199
Hamilton	065	Monroe	133	Winnebago	201
Hancock	067	Montgomery	135	Woodford	203

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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.50.30 1 of 28
SUB-SECTION	REFERENCE	EFFECTIVE DATE July 1, 1986
PROCEDURE	STATE OF ILLINOIS CITY CODES	REVISION NUMBER 87-001

STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Abingdon	0010	Alvin	0185
Adair	0015	Amboy	0190
Addieville	0018	America	0194
Addison	0020	Anchor	0198
Adeline	0030	Andalusia	0200
Akin	0038	Andover	0205
Albany	0040	Anna	0210
Albers	0045	Annapolis	0215
Albion	0050	Annawan	0220
Aldridge	0058	Antioch	0230
Aledo	0060	Apple River	0240
Alexander	0065	Arcola	0250
Alexis, Mercer	0070	Arenzville	0260
Alexis, Warren	0075	Argenta	0270
Algonquin, Kane	0079	Argo	0275
Algonquin, McHenry	0080	Argonne	0276
Alhambra	0090	Arlington	0279
Allendale	0100	Arlington Heights	0280
Allenville	0105	Armington	0290
Allerton, Vermilion	0108	Armstrong	0293
Allerton, Champaign	0109	Aroma Park	0300
Alma	0110	Arrowsmith	0310
Alorton	0120	Arthur, Moultrie	0320
Alpha	0130	Arthur, Douglas	0325
Alsey	0139	Ashkum	0330
Alsip	0140	Ashland	0340
Altamont	0150	Ashley	0350
Alton	0160	Ashmore	0360
Altona	0170	Ashton	0370
Alto Pass	0180	Assumption	0380

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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.50.30 2 of 28
SUB-SECTION	REFERENCE	EFFECTIVE DATE January 3, 1994
PROCEDURE	STATE OF ILLINOIS CITY CODES	REVISION NUMBER 94-003

STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Astoria	0390	Bartlett, DuPage	0545
Athens	0400	Bartonville	0550
Atkinson	0410	Basco	0554
Atlanta	0420	Batavia	0560
Atwater	0425		
Atwood, Piatt	0430	Batchtown	0564
Atwood, Douglas	0435	Bates	0565
Auburn	0440	Bath	0570
Augusta	0450	Baylis	0580
Aurora, DuPage	0460	Bayview Gardens	0581
Aurora, Kane	0465	Beach Park	0584
		Beaucoup	0589
Ava	0470	Beardstown	0590
Aviston	0480	Beason	0597
Avon	0490	Beaverville	0598
Baileyville	0495	Beckemeyer	0600
Baldwin	0500	Bedford Park	0610
Banner	0502	Beecher	0620
Bannockburn	0504	Beecher City	0630
Bardolph	0506	Belgium	0640
Barnhill	0509	Belknap	0648
Barr	0508	Belleflower	0650
Barrington, Lake	0510	Belle Rive	0660
Barrington, Cook	0511	Belleville	0670
Barrington Hills, Cook	0512	Bellevue	0680
Barrington Hills, Lake	0513	Bellemont	0690
Barrington Hills, Kane	0514	Belle Prairie City	0695
Barrington Hills, McHenry	0515	Bellewood	0700
Barry	0520	Belvidere	0710
Barstow	0525	Bement	0720
Bartelso	0530	Benld	0730
Bartlett, Cook	0540	Bensenville, Cook	0740

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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.50.30 3 of 28
SUB-SECTION	REFERENCE	EFFECTIVE DATE January 3, 1994
PROCEDURE	STATE OF ILLINOIS CITY CODES	REVISION NUMBER 94-003

STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Bensenville, DuPage	0745	Bolingbrook, Will	0888
Benson	0750	Bondville	0889
Bentley	0755	Bone Gap	0890
Benton	0760	Bonnie	0891
Berkeley	0770	Bonfield	0892
Berlin	0775	Borton	0893
Berwyn	0780	Boody	0895
Bethalto	0790	Bourbonnais	0900
Bethany	0800	Bowen	0910
Bible Grove	0806	Braceville	0920
Big Foot	0808	Bradford	0930
Biggsville	0810	Bradley	0940
Bingham	0811	Braidwood	0950
Big Rock	0812	Breese	0960
Birds	0813	Bridgeport	0970
Bishop Hill	0814	Bridgeview	0980
Bismarck	0815	Brighton, Jersey	0990
Blairsville	0816	Brighton, Macoupin	0995
Blackstone	0818	Brimfield	1000
Blandinsville	0820	Bristol	1010
Bloomington	0830	Broadlands	1020
Bloomington	0840	Broadview	1030
Blue Island	0850	Broadwell	1035
Blue Mound	0860	Brockton	1040
Blue Ridge	0865	Brookfield	1050
Bluffs	0870		
Bluffs Springs	0875	Brooklyn	1060
Bluford	0880	Brookport	1070
Bogota	0885	Broughton	1080
Boles	0886	Browning	1090
Bolingbrook, Dupage	0887	Browns	1100

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OFFICE OF THE COMPTROLLER**

SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.50.30 4 of 28
SUB-SECTION	REFERENCE	EFFECTIVE DATE January 1, 1986
PROCEDURE	STATE OF ILLINOIS CITY CODES	REVISION NUMBER 86-002

STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Brownstown	1110	Cabery, Ford	1237
Brownsville	1111	Cache	1238
Brussels	1112	Cahokia	1240
Bryant	1120	Cairo	1250
Buckingham	1125	Caledonia	1254
Buckley	1130	Calhoun	1255
Buckner	1140	Calumet City	1260
Buda	1150	Calumet Park	1270
Buffalo	1160	Camargo	1275
Buffalo Grove, Cook	1163	Cambria	1280
Buffalo Grove, Lake	1164	Cambridge	1290
Buffalo Prairie	1165	Camden	1293
Bull Valley	1167	Cameron	1295
Bulpitt	1170	Campbell	1299
Buncombe	1176	Campbell Hill	1300
Bunker Hill	1180	Camp Ellis	1305
Burbank	1181	Camp Grove	1307
Bureau	1190	Camp Point	1310
Burlington	1195	Campus	1316
Burnham	1200	Canton	1320
Burnside	1205	Cantrall	1325
Burnt Prairie	1206	Capron	1330
Burr Ridge, Cook	1207	Carbon Cliff	1340
Burr Ridge, DuPage	1208	Carbondale	1350
Bush	1210	Carbon Hill	1353
Bushnell, McDonough	1215	Carlinville	1360
Bushnell, Montgomery	1216	Carlock	1365
Butler	1225	Carlyle	1370
Byron	1230	Carmi	1380
Cabery, Kankakee	1236	Carol Stream	1385

**STATE OF ILLINOIS
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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.50.30 5 of 28
SUB-SECTION	REFERENCE	EFFECTIVE DATE January 1, 1991
PROCEDURE	STATE OF ILLINOIS CITY CODES	REVISION NUMBER 91-002

STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Carpentersville	1390	Chasco	1595
Carrier Mills	1400	Chatham	1600
Carrollton	1410	Chatsworth	1610
Carterville	1420	Chebanse, Iroquois	1620
Carthage	1430	Chebanse, Kankakee	1625
		Cheneys Grove	1628
Cary	1440	Cheneyville	1629
Casey, Clark	1450	Chenoa	1630
Casey, Cumberland	1455	Cherry	1640
Caseyville	1460	Cherry Valley	1650
Castleton	1465	Chester	1660
		Chestnut	1665
Catlin	1470	Chesterfield	1667
Cave-In-Rock	1480	Chicago, DuPage	1670
Cedar Point	1485	Chicago, Cook	1675
Cedarville	1490	Chicago Heights	1680
Centerville	1495		
		Chicago Ridge	1690
Central City	1500	Chillicothe	1700
Centralia, Marion	1510	Choate	1703
Centralia, Clinton	1515	Chrisman	1710
Central Park	1520	Christopher	1720
Cerro Gordo	1530		
		Cicero	1730
Chadwick	1540	Cisco	1740
Chambersburg	1545	Cisne	1750
Champaign	1550	Cissna Park	1760
Chana	1555	City Park	1762
Chandlerville	1560		
		Claremont	1767
Channahon	1565	Clarendon Heights	1769
Channel Lake	1567	Clarendon Hills	1770
Chanute Air Force Base	1575	Clay City	1780
Chapin	1580	Clayton	1790
Charleston	1590	Clear Lake	1795

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PROCEDURE	STATE OF ILLINOIS CITY CODES	REVISION NUMBER 96-001

STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Cleveland	1797	Cortland	1970
Clifton	1800	Cottage Hills	1980
Clinton	1810	Cottonwood	1982
Cloverdale	1820	Coulterville	1990
Coal City	1830	Country Club Hills	1992
Coalton	1840	Countryside	1995
Coal Valley, Henry	1850	Cowden	2000
Coal Valley, Rock Island	1851	Crab Orchard	2005
Coatsburg	1853	Crainville	2010
Cobden	1860	Creal Springs	2020
Coello	1868	Crescent City, Iroquois	2029
Coffeen	1870	Crescent, Tazewell	2030
Colchester	1880	Crest Hill	2035
Coleta	1885	Creston	2040
Colfax	1890	Crestwood	2050
College Park	1900	Crete	2060
Collinsville, Madison	1910	Creve Coeur	2070
Collinsville Township	1912	Cropsey	2076
Collinsville, St. Clair	1915	Crossville	2080
Collison	1916	Crotty	2090
Colona	1920		
Colp	1925		
Columbia	1930	Crystal Lake	2100
Columbus	1932	Cuba	2110
Colusa	1935	Cullom	2120
Compton	1940	Curran	2125
Concord	1943	Custer Park	2127
Congerville	1945	Cutler	2130
Cooksville	1946	Cypress	2140
Cordova	1950	Dahinda	2148
Cornell	1960	Dahlgren	2150
Cornland	1965	Dakota	2160

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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.50.30 7 of 28
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PROCEDURE	STATE OF ILLINOIS CITY CODES	REVISION NUMBER 86-002

STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Dale	2168	DeSota	2320
Dallas City, Hancock	2170	Detroit	2325
Dallas City, Henderson	2175	Des Plaines	2330
Dalton City	2180	Dewey	2337
Dalzell, Bureau	2190	Dewey Park	2340
Dalzell, LaSalle	2191	Dewitt	2342
Damiansville	2195	Diamond	2345
Dana	2198	Dieterich	2350
Danforth	2200	Divernon	2360
Danvers	2210	Dix	2368
Danville	2220	Dixmoor	2370
Darian	2225	Dixon	2380
Davis	2230	Dixon Springs	2382
Davis Junction	2232	Dolton	2390
Dawson	2240	Dongola	2400
Decatur	2250	Donnellson, Montgomery	2410
Deer Creek, Tazewell	2260	Donnellson, Bond	2415
Deer Creek, Woodford	2265	Donovan	2420
Deerfield, Lake	2270	Dorans	2426
Deerfield, Cook	2271	Dorchester	2427
Deer Grove	2275	Dorsey	2428
Deer Park	2276	Dow	2429
Dekalb	2280	Dowell	2430
Delafield	2288	Dover	2431
Deland	2290	Downers Grove	2440
Delavan	2300	Downey	2445
Delrey	2305	Downs	2446
Delta	2306	DuBois	2447
Denver	2308	Dundee	2448
Depue	2310	Dundas	2449

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PROCEDURE	STATE OF ILLINOIS CITY CODES	REVISION NUMBER 00-001

STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Dunes Park	2450	Edwardsville	2640
Dunfermline	2452	Effingham	2650
Dunlap	2459	Eileen	2660
Dupo	2460	Elba-Salem	2665
DuQuoin	2470	Elburn	2670
Durand	2480	Elco	2675
Dwight, Livingston	2490	El Dara	2678
Dwight, Grundy	2491	Eldorado	2680
Eagerville	2495	Eldred	2685
Earlville	2500	Eleroy	2687
East Alton	2510	Elgin, Kane	2690
East Bend	2513	Elgin, Cook	2695
East Brooklyn	2515	Elizabeth	2700
East Cape Girardeau	2516	Elizabethtown	2710
East Carondelet	2520	Elk Grove Village, DuPage	2715
Ford Heights (Formerly East Chicago Heights)	2530		
East Dubuque	2540	Elk Grove Village, Cook	2719
East Dundee	2550	Elkhart	2720
East Galesburg	2560	Elkville	2730
East Gillespie	2561	Elliott	2740
East Hazel Crest	2570	Ellis Grove	2743
East Lynn	2576	Ellisville	2744
East Moline	2580	Ellsworth	2745
Easton	2590	Elmhurst	2750
East Peoria	2600	Elmwood	2760
East St. Louis	2610	Elmwood Park	2770
Eaton	2612		
Eddyville	2617	El Paso	2780
Edelstein	2618	Elsah	2790
Edgewood	2620	Elvaston	2796
Edinburg	2630	Elwood	2800
Edwards	2638	Emden	2810

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STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Emerson	2812	Ferris	3004
Emington	2815	Fiatt	3005
Emma	2817	Ficklin	3006
Energy	2820	Fidelity	3007
Enfield	2830	Fieldon	3008
Eola	2834	Fillmore	3010
Equality	2840	Filson	3012
Erie	2850	Findlay	3020
Esmond	2855	Fisher	3030
Essex	2857	Fithian	3040
Eureka	2860	Flanagan	3050
Evanston	2870	Flat Rock	3060
Evansville	2880	Flora	3070
Evergreen Park	2890	Florence	3075
Ewing	2900	Flossmoor	3080
Exeter	2905	Foosland	3090
Fairbury	2910	Forest City	3095
Fairfield	2920	Forest Park	3100
Fairmont, Vermilion	2928	Forest View	3105
Fairmont, Will	2940	Forrest	3110
Fairmont City	2930	Forreston	3120
Fairview, St. Clair	2950	Forsyth	3122
Fairview, Fulton	2960	Fort Sheridan	3125
Fairview Heights	2965	Fountain Bluff	3127
Fairmont	2967	Fosterburg	3128
		Fowler	3129
Farina	2970	Fox Lake, Lake	3130
Farmer City	2980	Fox Lake, McHenry	3131
Farmersville	2990	Fox River Grove	3140
Farmington	3000	Fox River Heights	3150
Fayetteville	3002		

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STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Frankfort	3160	German Valley	3340
Franklin	3170	Gibson City	3343
Franklin Grove	3180	Gifford	3346
Franklin Park	3190	Gilberts	3348
Freeburg	3200	Gillespie	3350
Freeman Spur, Franklin	3210	Gilman	3360
Freeman Spur, Williamson	3215	Gilson	3363
Freeport	3220	Girard	3370
French Village	3225	Gladstone	3380
Fulton	3230	Glasgow	3385
Fults	3234	Glasford	3390
Funks Grove	3236	Glenarm	3395
Gages Lake	3238	Glen Carbon	3400
Galatia	3240	Glencoe	3410
Gale	3248	Glendale	3415
Galena	3250		
Galesburg	3260	Glendale Heights	3416
Galton	3261	Glen Ellyn	3420
Galt	3262	Glenside	3425
Galva	3270	Glenview	3430
Garden Prairie	3277	Glenwood	3440
		Godfrey	3450
Gardner	3280	Godley, Grundy	3453
Garrett	3285	Godley, Will	3455
Gays	3287	Golconda	3460
Geff	3288	Golden	3470
Geneseo	3290	Golden Eagle	3472
Geneva	3300	Golden Gate	3473
Genoa	3310	Golf	3475
Georgetown	3320	Goodenow	3478
Germantown	3330	Goodfield	3479
Germantown Hills	3335	Good Hope	3480
		Goose Creek	3485
		Goreville	3490

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STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Gorham	3500	Gurnee	3670
Grafton	3510	Guthrie	3675
Grand Chain	3515	Hallidayboro	3676
Grand Ridge	3520	Hamburg	3677
Grand Tower	3530	Hamel	3678
Grandview, Edgar	3540	Hainesville	3679
Grandview, Sangamon	3542	Hamilton	3680
Granite City	3550	Hamletsburg	3685
Grant Park	3560	Hammond	3690
Grantfork	3563	Hampshire	3700
Grantsburg	3564	Hampton	3710
Granville	3570	Hanaford	3715
Grass Lake	3575	Hanna City	3720
Graymont	3577	Hanover	3730
Grayslake	3580	Hanover Park, Cook	3731
Grayville, White	3590	Hanover Park, DuPage	3732
Grayville, Edwards	3591	Harco	3738
Great Lakes	3595	Hardin	3740
Greenfield	3600	Harmon	3745
Green Rock	3605	Harpster	3748
Greenup	3610	Harrisburg	3750
Green Oaks	3615	Harristown	3754
Green Valley	3620	Hartford	3760
Greenview	3630	Hartsburg	3762
Greenville	3640	Harvard	3770
Gridley	3650	Harvel, Montgomery	3780
Griggsville	3660	Harvel, Christian	3781
Grimsby	3664	Harvey	3790
Groveland	3666	Harwood Heights	3800
Gulfport	3667	Havana	3810

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STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Hawthorn Woods	3815	Hodgkins	3990
Hazel Crest	3820	Hoffman	3991
Hebron	3830	Hoffman Estates, Cook	3995
Hecker	3832	Hoffman Estates, Kane	3996
Hegeler	3834	Holcomb	3997
Henderson	3839	Holiday Hills	3994
Hennepin	3840	Holland	3993
Henning	3845	Holloway	3998
Henry	3850	Hollowayville	3999
Herod	3856	Homer	4000
		Homer Glen	4003
		Hometown	4005
Herrick	3860	Homewood	4010
Herrin	3870	Hoopeston	4020
Herscher	3880	Hooppole	4021
Hettick	3885	Hopedale	4030
Heyworth	3890	Hopewell	4031
Hickory Hills	3895	Hopkin's Park	4033
Hidalgo	3897	Hoyleton	4040
Highland	3900	Hudson	4045
Highland Park	3910	Huey	4052
Highwood	3920	Hull	4060
Hillcrest	3925	Humboldt	4065
Hillsboro	3930	Hume	4070
Hillsdale	3931	Humphrey	4080
Hillside	3940	Huntley	4090
Hillview	3950	Hurst	4100
Hinckley	3960	Hutsonville	4110
Hindsboro	3970	Idylside	4120
Hines	3975	Illinois City	4125
Hinsdale, Cook	3980	Illioipolis	4130
Hinsdale, DuPage	3981	Ina	4140

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STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Indian Creek	4145	Joliet	4300
Indian Head Park	4146	Jonesboro	4310
Indianola	4150	Joppa	4320
Industry	4160	Joy	4330
Ingalls Park	4170	Junction	4339
Ingleside	4175	Junction City	4340
Ingraham	4176	Justice	4350
Inverness	4180	Kampsville	4360
Iola	4185	Kane	4370
Ipava	4190	Kangley	4375
Iroquois	4195	Kankakee	4385
Irwin	4197	Kansas	4390
Irving	4200	Karnak	4400
Irvington	4210	Kappa	4401
Isabel	4214	Kaskaskia	4402
Island Lake, Lake	4216	Keenes	4408
Island Lake, McHenry	4217	Keensburg	4410
Itasca	4220	Keithsburg	4420
Iuka	4230	Kemp	4423
Ivesdale, Piatt	4240	Kempton	4425
Ivesdale, Champaign	4245	Kell	4426
Jacksonville	4250	Kenilworth	4430
Jamesburg	4256	Kenney	4440
Jeffersonville	4260	Kewanee	4450
Jerome	4270	Keyesport, Clinton	4460
Jeiseyville	4278	Keyesport, Bond	4461
Jerseyville	4280	Kilbourne	4470
Jewett	4279	Kildeer	4472
Johnsburg	4285	Kincaid	4480
Johnston City	4290	Kinderhook	4485
Johnsonville	4295		

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STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Kings	4486	Latham	4700
Kingston	4490	Lawrenceville	4710
Kingston Mines	4500	Leaf River	4720
Kinmundy	4510	Lebanon	4730
Kinsman	4515	Ledford	4734
Kirkland	4520	Lee, Lee	4735
Kirkwood	4530	Lee, DeKalb	4736
Klondike	4535	Leland	4740
Knoxville	4540	Leland Grove	4745
Lacon	4550	Lemont	4750
Ladd	4560	Lena	4760
LaFayette	4570	Lenzburg	4770
LaGrange	4580	Lenore	4775
LaGrange Highlands	4585	Lerna	4780
LaGrange Park	4590	Leroy	4790
		Levan	4795
LaHarpe	4600	Lewistown	4800
Lake Barrington	4609	Lexington	4810
Lake Bluff	4610	Leyden	4815
Lake Forest	4620	Liberty	4818
Lake in the Hills	4625	Libertyville	4820
Lake Ka Ho	4627		
Lakemoor	4646	Lidice	4830
Lake Villa	4630	Lily Lake	4833
LakeWood	4640	Lima	4835
Lake Zurich	4650	Lincoln	4840
LaMoille	4660	Lincoln Gardens	4850
		Lincolnshire	4858
Lanark	4670	Lincolnwood	4860
Lansing	4680	Lindenhurst	4861
LaPrairie	4685	Lisbon	4865
LaRose	4688	Lisle	4867
LaSalle	4690	Litchfield	4870

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STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Littleton	4875	Lyons	5040
Little York	4880	McConnell	5049
Liverpool	4885	McCook	5050
Livingston	4890	McCormick	5053
Loami	4900	McCullom Lake	5055
Lockport	4910	McHenry	5060
Loda	4920	McLean	5070
Logan	4924	McLeansboro	5080
Lomax	4930	McNabb	5082
Lombard	4940	Macedonia, Franklin	5085
London Mills, Fulton	4950	Macedonia, Hamilton	5086
London Mills, Knox	4951	Machesney Park	5088
Long Creek	4955	Mackinaw	5090
Long Grove	4958	Macomb	5100
Long Lake	4960	Macon	5110
Long Point	4962	Madison	5120
Longview	4964	Maeystown	5125
Loogootee	4966	Mahomet	5130
Loraine	4970	Makanda	5135
Lostant	4980	Magnolia	5137
Louisville	4990	Malta	5140
Lovejoy	4995	Maldin	5145
Loves Park	5000	Manchester	5150
Lovington	5010	Manhattan	5160
Lowder	5012	Manito	5170
Lowpoint	5015		
Ludlow	5020		
Lyndon	5030	Manlius	5180
Lynn Center	5035	Mansfield	5190
Lynnville	5036	Manteno	5200
Lynville	5037	Maple Park	5210
Lynwood	5038	Mapleton	5215

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STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Maquon	5220	Media	5436
Marengo	5230	Medora	5440
Marine	5240	Melrose Park	5450
Marietta	5245	Melvin	5460
Marion	5250	Menard	5469
Marissa	5260	Mendon	5470
Mark	5270	Mendota	5480
Markham	5280	Menominee	5485
Maroa	5290	Meredosia	5490
Marquette Heights	5292	Mermet	5494
Marseilles	5300	Merrionette Park	5500
Marshall	5310	Metamora	5510
Martinsville	5320	Metcalf	5520
Martinton	5321	Metropolis	5530
Maryville	5330	Mettawa	5532
Mascoutah	5340	Michael	5531
Mason	5350	Middle Grove	5535
Mason City	5360	Middletown	5540
Matherville	5370	Midlothian	5550
Matteson	5380	Milan	5560
Mattoon	5390	Milford	5570
Maunie	5400	Millbrook	5575
Mayview	5405	Mill Creek	5577
Maysville	5408	Milledgeville	5580
Maywood	5410	Miller City	5584
Mazon	5420	Millington, Kendall	5587
McHenry Shores	5421	Millington, LaSalle	5588
McClure	5425	Mill Shoals	5590
McCook	5427	Millstadt	5600
Mechanicsburg	5430	Milton	5620
Medinah	5435		

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STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Mineral	5625	Mt Carmel	5830
Minier	5630	Mt Carroll	5840
Minonk	5640	Mt Clare	5841
Minooka, Grundy	5650	Mt Erie	5843
Minooka, Will	5651	Mt Morris	5850
Mitchell	5652	Mt Olive	5860
Modesto	5656	Mt Prospect	5870
Mokena	5660	Mt Pulaski	5880
Moline	5670	Mt Sterling	5890
Momence	5680	Mt Vernon	5900
Monee	5690	Mt Zion	5910
Monmouth	5700	Moweaqua	5920
Monroe Center	5705	Muddy	5926
Monsanto	5710	Mulberry Grove	5930
Montgomery, Kane	5720	Muncie	5938
Montgomery, Kendall	5721		
Monticello	5730	Mulkeytown	5939
Montrose	5740	Mundelein	5940
Mooseheart	5747	Murdock	5948
Moro	5748	Murphysboro	5950
Morris	5750	Murrayville	5960
Morrison	5760	Nachusa	5962
Morristown	5765	Naplate	5970
Morrisonville	5770	Naperville, DuPage	5980
Morton	5780	Naperville, Will	5981
Morton Grove	5790	Naples	5985
Mossville	5795	Nashville	5990
Mound City	5800	Nason	5994
Mound Station	5805	National City	5995
Mounds	5810	National Stockyards	5998
Mt Auburn	5820	Nauvoo	6000

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STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Nebo	6010	Nilwood	6190
Nelson	6015	Niota	6192
Neoga	6020	Noble	6195
Neponset	6030	Nokomis	6210
Newark	6040	Nora	6220
New Athens	6050	Normal	6230
New Baden, St. Clair	6060	Normantown	6234
New Baden, Clinton	6061	Norridge	6240
New Bedford	6065	Norris	6250
New Berlin	6070	Norris City	6260
New Boston	6080	North Aurora	6270
New Burnside	6083	North Barrington	6279
New Canton	6090	Northbrook	6280
New Columbia	6095	North Chicago	6290
New Dennison	6098	North Chillicothe	6300
New Douglas	6100	North City	6310
New Grand Chain	6110	Northfield	6320
New Haven	6120	North Henderson	6325
New Holland	6130	North Lake	6330
New Lenox	6140	North Pekin	6340
New Liberty	6144	North Quincy	6350
Newman	6150	North Riverside	6360
New Memphis	6152	North Utica	6370
New Milford	6153	Norwood	6372
New Minden	6154	Oakbrook Terrace	6375
New Salem	6155	Oakdale	6376
New Shawneetown	6158	Oak Brook, DuPage	6377
Newton	6160	Oak Brook, Cook	6378
Niantic	6170	Oakford	6379
Niles	6180	Oak Forest	6380

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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.50.30 19 of 28
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STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Oak Grove	6385	Oneida	6550
Oakland	6386	Ontarioville	6555
Oakland Heights	6390	Opdyke	6558
Oak Lawn	6400	Opheim	6559
Oakley	6401	Oquawka	6560
Oak Park	6410	Orangeville	6570
Oakwood	6420	Oranville	6572
Oakwood Hills	6425	Orchardville	6573
Oblong	6430	Ordill	6575
Oconee	6435	Oreana	6578
Odell	6440	Oregon	6580
Odin	6450	Orient	6590
O'Fallon	6460	Orion	6600
Ogden	6470	Orland Park	6610
Oglesby	6480	Orleans	6611
Ohio	6490	Osco	6615
Ohlman	6492	Oswego	6620
Okawville	6500	Ottawa	6630
Old Mill Creek	6501	Otterville	6635
Old Marissa	6502	Owaneco	6640
Old Ripley	6505	Owens Siding	6641
Old Shawneetown	6506	Ozark	6642
Olive Branch	6507	Palatine	6650
Oliver	6508	Palestine	6660
Olivet	6509	Palmer	6670
Olmsted	6510	Palmyra	6680
Olney	6520	Palos Heights	6687
Olympia Fields	6525	Palos Hills	6688
Omaha	6530	Palos Park	6690
Onarga	6540	Pana	6700

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STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Panama, Bond	6710	Peru	6900
Panama, Montgomery	6711	Pesotum	6910
Panola	6713	Petersburg	6920
Papineau	6715	Philadelphia	6925
Paris	6720	Phillipstown	6927
Park City	6725	Philo	6930
Parkersburg	6726	Phoenix	6940
Park Forest, Will	6730	Piasa	6948
Park Forest, Cook	6735	Pierron, Madison	6950
Park Forest, South	6736	Pierron, Bond	6951
Park Ridge	6740	Pinckneyville	6960
Parrish	6743	Pingaie Grove	6965
Patoka	6750	Piper City	6970
Pawnee	6760	Pittsburg	6980
Paw Paw	6770	Pittsfield	6990
Paxton	6780	Plainfield	7000
Payson	6790	Plainview	7007
Pearl	6800	Paineville	7008
Pearl City	6810	Plano	7010
Pearl Harbor	6820	Pleasant Hill	7020
		Pleasant Plains	7030
Pecantonica	6830	Plumfield	7036
Pekin, Peoria	6840	Plymouth	7040
Pekin, Tazwell	6841	Pocahontas	7050
Pembroke	6845	Polo	7060
Penfield	6847	Pontiac	7070
Peoria	6850	Pontoon Beach	7072
Peoria Heights	6860	Pontoosuc	7075
Peotone	6870	Poplar Grove	7080
Percy	6880	Port Barrington	7085
Perry	6890	Port Byron	7090
		Port Clinton	7095

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STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Posen	7100	Redmon	7254
Potomac	7110	Reevesville	7253
Prairie City	7120	Reynolds, Mercer	7259
Prairie du Rocher	7130	Reynolds, Rock Island	7260
Prairie Grove	7132	Reynoldsville	7261
Prairie View	7133	Richmond	7270
Preemption	7135	Richton Park	7278
Princeton	7140	Richview	7280
Princeville	7150	Ridge Farm	7290
Prophetstown	7160	Ridgeville	7298
Prospect Heights	7165	Ridgewood	7300
Proving Grounds	7167	Ridgway	7310
Pulaski	7170	Ridott	7315
Pulleys Mills	7172	Ringwood	7316
Pyatts	7173	Rio	7317
		Ripley	7318
Putnam	7175	Riverdale	7320
Quincy	7180	River Forest	7330
Radom	7181	River Grove	7340
Raleigh	7182	Riverside	7350
Ramsey	7190	Riverton	7360
Rankin	7200	Riverwoods	7362
Ransom	7210	Roanoke	7370
Rantoul	7220	Robbins	7380
Rapatee	7227	Robbs	7382
Rapids City	7230	Roberts	7390
Raritan	7232	Robinson	7400
Raymond	7240	Rochelle	7410
Red Bud	7250	Rochester	7420
Reddick, Kankakee	7251	Rock City	7425
Reddick, Livingston	7252	Rockbridge	7427

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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.50.30 22 of 28
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STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Rockdale	7430	Russellville	7605
Rockdale Junction	7440	Ruthland	7610
Rock Falls	7450	Sadorus	7620
Rockford	7460	Sailor Springs	7625
Rock Island	7470	St. Anne	7630
Rockton	7480	St. Augustine	7634
Rockwood	7482	St. Charles, DuPage	7640
Rolling Meadows	7488	St. Charles, Kane	7641
Roodhouse	7490	St. David	7650
Romeoville	7491	St. Elmo	7660
Roscoe	7495	St. Francisville	7670
Rosebud	7498	St. Jacob	7680
Roselle, Cook	7500	St. Johns	7688
Roselle, DuPage	7501	St. Joseph	7690
Rosemount	7502	St. Libory	7700
Rose Hill	7503	St. Marie	7710
Rosecrans	7505	St. Peter	7720
Roseville	7510	Salem	7730
Rosewood Heights	7520	Salisbury	7735
Rosiclare	7530	Sammons Point	7737
Rossville	7540	Sandoval	7740
Round Lake	7550	Sand Ridge	7743
Round Lake Beach	7560	Sandusky	7746
Round Lake Heights	7565	Sandwich	7755
Round Lake Park	7570	San Jose, Mason	7760
Roxana	7580	San Jose, Logan	7761
Royal	7585	Sauget	7763
Royal Lakes	7587	Sauk Village	7765
Royalton	7590	Saunemin	7770
Ruma	7595	Savanna	7780
Rushville	7600		

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PROCEDURE	STATE OF ILLINOIS CITY CODES	REVISION NUMBER 90-002

STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Savanna Army Depot	7781	Shipman	7970
Savoy	7782	Shirland	7975
Sawyerville	7790	Shorewood	7977
Saybrook	7800	Shumway	7979
Scales Mound	7810	Sibley	7980
Schaumburg	7815	Sidell	7990
Schiller Park	7820	Sidney	8000
Schram City	7830	Sigel	8005
Sciota	7832	Silvis	8010
Scotland	7833	Simpson	8017
Scott AF Base	7835	Sims	8020
Scottville	7837	Skokie	8030
Scraper	7840	Sleepy Hollow	8031
Seaton	7848	Smithboro	8032
Seatonville	7850	Smithfield	8040
Secor	7860	Smithshire	8049
Seneca	7865	Smithton	8050
Serena	7867	Snyder	8055
Sesser	7870	Somonauk, DeKalb	8060
Seward	7871	Somonauk, LaSalle	8061
Seymout	7872		
Shabbona	7880	Sorento	8070
Shannon	7890	South Barrington	8075
Shawneetown	7900	South Beloit	8080
Sheffield	7910	South Chicago Heights	8090
Shelbyville	7920	South Elgin	8100
Sheldon	7930	South Wilmington	8105
Sheridan	7940	Southern View	8110
Sherman	7945	South Holland	8120
Sherrand	7950	South Jacksonville	8130
Shiloh	7960	South Lockport	8140

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STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
South Oak Park	8150	Stillman Valley	8310
South Pekin	8160	Stockland	8315
South Ross	8163	Stockton	8320
South Roxana	8165	Stonefort, Saline	8330
South Stickney	8166	Stonefort, Williamson	8331
South Streator	8170		
South Waukegan	8181	Stone Park	8345
South Bloomington	8190	Stonington	8350
Sparlan	8200	Stoy	8352
Spaulding	8205	Strasburg	8360
Sparta	8210	Strawn	8365
Speer	8211	Streamwood	8567
Spencer	8213	Streator, LaSalle	8370
Spillertown	8215	Streator, Livingston	8371
Spring Bay	8217	Stronghurst	8380
Springfield	8220	Sublette	8386
Springertown	8222	Sugar Grove	8388
Spring Grove	8224	Sullivan	8390
Spring Valley	8230	Summerfield	8400
Staleys	8238	Summit	8410
Standard	8239	Sumner	8420
Stanford	8240	Sunfield	8423
Standard City	8241	Sunnyside	8425
Staunton	8250	Sunrise Ridge	8426
Steeleville	8260	Sun River Terrace	8428
Steger, Will	8270	Swansea	8430
Steger, Cook	8271	Swanick	8433
Sterling	8280	Sycamore	8440
Steward	8285	Symerton	8450
Stewardson	8290	Table Grove	8460
Stickney	8300	Tallula	8470

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STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Tamaroa	8480	Toulon	8680
Tamms	8490	Tovey	8685
Tampico	8500	Towanda	8690
Taylor Springs	8510	Tower Hill	8700
Taylorville	8520	Tower Lakes	8705
Techny	8528	Tremont	8710
Temple Hill	8529	Trenton	8720
Teutopolis	8530	Trilla	8725
Tennessee	8531	Trimble	8726
Texas City	8532	Trivoli	8727
Texico	8533	Triumph	8728
Thawville	8535	Troy	8730
Thayer	8540	Troy Grove	8732
Thebes	8550	Tunnel Hill	8735
Third Lake	8555	Tuscola	8740
Thomasboro	8560	Ullin	8750
Thompsonville	8570	Union	8760
Thomson	8580	Union Hill	8761
Topeka	8585	Unity	8762
Thornton	8590	University Park, Cook	8763
Tilden	8600	University Park, Will	8764
Tilton	8610	Urbain	8768
Time	8615	Urbana	8770
Tinley Park, Cook	8620	Ursa	8771
Tinley Park, Will	8621	Utica	8772
Tiskilwa	8630	Valier	8780
Toledo	8640	Valley City	8785
Tolono	8650	Valley View	8787
Toluca	8660	Valmeyer	8790
Tonica	8670	Vandalia	8800

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STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Van Orin	8805	Wamac, Washington	8961
Varna	8810	Wamac, Clinton	8962
Venedy	8815	Wapella	8970
Venice	8820	Ware	8973
Vergennes	8830	Warren	8980
Vermilion	8840	Warrensburg	8990
Vermont	8850	Warrenville	9000
Vernon	8855	Warsaw	9010
Vernon Hills	8857	Washburn, Marshall	9020
Verona	8859	Washburn, Woodford	9021
Versailles	8860	Washington	9030
Victoria	8870	Washington Park	9040
Vienna	8880	Wasson	9044
Villa Grove	8890	Wataga	9050
Villa Hill	8895	Waterloo	9060
Villa Park	8900		
Villa Ridge	8901	Waterman	9070
Viola	8910	Watseka	9080
Virden, Macoupin	8920	Watson	9082
Virden, Sangamon	8921	Wauconda	9090
Virgil	8925	Waukegan	9100
Virginia	8930		
Volo	8931		
Wadsworth	8933	Waverly	9110
Waddams Grove	8934	Wayne, DuPage	9115
Waggoner	8935	Wayne, Kane	9116
Wakefield	8938	Wayne City	9120
Walnut	8940	Waynesville	9130
Walnut Hill	8943	Wedron	9135
Walnut Prairie	8941	Weldon	9140
Walshville	8949	Wellington	9150
Waltonville	8950	Wenonah	9155
Wamac, Marion	8960	Wenona, LaSalle	9160

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STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Wenona, Marshall	9161	Williamson	9330
West Brooklyn	9168	Williamsville	9340
Westhaven	9169	Willisville	9350
Westchester	9170	Willowbrook	9355
West Chicago	9180	Willow Hill	9360
West City	9190	Willow Springs	9370
West Dundee	9200	Wilmette	9380
West End	9201	Wilmington, Greene	9385
Western Springs	9210	Wilmington, Will	9390
Westfield	9220	Wilsonville	9400
West Frankfort	9230	Winchester	9410
West Liberty	9240	Windsor, Shelby	9430
West Peoria	9245	Winfield	9440
Westmont	9250	Winkle	9445
West Point	9251	Winnebago	9450
West Salem	9260		
West Sterling	9270	Winnetka	9460
West Union	9279	Winslow	9470
Westville	9280	Winthrop Harbor	9480
West York	9281	Witt	9490
Wetaug	9283	Wolf Lake	9498
Wheaton	9290	Wonder Lake	9500
Wheeler	9295	Wood Dale	9510
Wheeling, Cook	9300	Woodhull	9520
Wheeling, Lake	9301	Woodland	9530
White Ash	9305	Woodlawn	9540
White City	9307	Woodridge	9545
White Hall	9310	Wood River	9550
White Heath	9315	Woodson	9555
Whittington	9316	Woodstock	9560
Williamsfield	9320	Worden	9570

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STATE OF ILLINOIS
CITY CODE LIST

<u>CITY</u>	<u>CODE</u>	<u>CITY</u>	<u>CODE</u>
Worth	9580		
Wyanet	9590		
Wyoming	9600		
Xenia	9610		
Yale	9616		
Yates City	9620		
Yorkville	9630		
Ziegler	9640		
Zion	9650		

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LEGISLATURE

<u>AGENCY</u>	<u>VIN</u>
Senate	100010110
House of Representatives	100010120
Joint Committees	100010130

LEGISLATIVE AGENCIES

Legislative Inspector General	100010201
Auditor General	100010301
Citizens Assembly	100010401
Commission on Government Forecasting and Accountability	100010501
Intergovernmental Cooperation, Illinois Commission on	100010701
Legislative Information System	100010801
Legislative Audit Commission	100010901
Legislative Printing	100011001
Legislative Reference Bureau	100011501
Legislative Ethics Commission	100012001
General Assembly Retirement System	100013101
Office of the Architect of the Capitol	100015601
Administrative Rules, Joint Committee on	100016701

JUDICIAL

Supreme Court	100020101
Appellate Court - First District	100020115
Appellate Court - Second District	100020125
Appellate Court - Third District	100020135
Appellate Court - Fourth District	100020145
Appellate Court - Fifth District	100020155
Administrative Office of the Illinois Courts	100020110
Attorney Registration and Disciplinary Commission	100020201
Board of Admission To The Bar	100020301
Supreme Court Historic Preservation Commission	100021001
Judges' Retirement System	100027501
Judicial Inquiry Board	100028501
State Appellate Defender, Office of the	100029001
Office of the State's Attorneys Appellate Prosecutor	100029501

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ELECTED OFFICIALS

<u>AGENCY</u>	<u>VIN</u>
Governor	100031001
Lieutenant Governor	100033001
Attorney General	100034001
Secretary of State	100035001
Comptroller	100036001
Treasurer	100037001

DEPARTMENTS

Aging	100040201
Agriculture	100040601
Central Management Services	100041601
Office Supply Revolving Fund	100041610
Reproduction Services	100041611
Facilities Management Revolving Fund	100041612
Paper and Printing Revolving Fund	100041615
Deferred Compensation Fund	100041620
Workers Compensation Revolving Fund	100041621
Group Insurance Premium Fund	100041625
Health Insurance Reserve Fund	100041626
State of Illinois/Select Choice	100041627
Local Governments/Select Choice	100041628
State Garage Revolving Fund	100041640
State Surplus Property Revolving Fund	100041645
Illinois Century Network	100041651
Special Events Revolving Fund	100041660
Flexible Spending Account/Medical Care Assistance and Dependent Care Assistance	100041665
Professional Services Fund	100041670
American Recovery and Reinvestment Act Administrative Revolving Fund	100041675
Children and Family Services	100041801
Commerce and Economic Opportunity	100042001
Natural Resources	100042201
Juvenile Justice	100042501
Corrections	100042601
Correctional Industries	100042698

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DEPARTMENTS (Cont'd)

<u>AGENCY</u>	<u>VIN</u>
Employment Security	100042701
Financial and Professional Regulation	100044001
Human Rights	100044201
Human Services	100044401
Illinois Power	100044501
Insurance	100044601
Innovation and Technology	100044801
Technology Management Revolving Fund	100044855
Labor	100045201
Lottery	100045801
Military Affairs	100046601
Healthcare and Family Services	100047801
Public Health	100048201
Revenue	100049201
State Police	100049301
Transportation	100049401
Air Transportation Revolving Fund	100049460
Veteran's Affairs	100049701

OTHER AGENCIES

Illinois Arts Council	100050301
Abraham Lincoln Presidential Library and Museum	100050601
Governor's Office of Management and Budget	100050701
Office of Executive Inspector General	100050901
Executive Ethics Commission	100051001
Capital Development Board	100051101
Civil Service Commission	100051701
Commerce Commission	100052401
Dry Cleaner Environmental Response Trust Fund Council	100052501
Court of Claims	100052801
East St. Louis Finance Advisory Authority	100052901
East St. Louis Development Authority	100053001
Environmental Protection Agency	100053201
Illinois Health Information Exchange Authority	100053401

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OTHER AGENCIES (Cont'd)

<u>AGENCY</u>	<u>VIN</u>
Guardianship and Advocacy Commission	100053701
Human Rights, Commission on	100054201
Illinois Criminal Justice Information Authority	100054601
Illinois Educational Labor Relations Board	100054801
Illinois Housing Development Authority	100055101
Illinois Municipal Retirement System	100055301
Illinois State Board of Investment	100055501
Illinois State Toll Highway Authority	100055701
Violence Prevention Authority	100055901
Illinois Finance Authority	100056001
Railsplitter Tobacco Settlement Authority	100056101
Procurement Policy Board	100056201
Workers' Compensation Commission	100056301
Illinois Independent Tax Tribunal	100056401
Liquor Control Commission	100056701
State Charter School Commission	100056801
Law Enforcement Training and Standards Board	100056901
Illinois Medical District Commission	100057101
Mid-America Medical District Commission	100057201
Metropolitan Fair and Exposition Authority	100057401
Pollution Control Board	100057701
Prisoner Review Board	100057801
Property Tax Appeal Board	100058001
Savings and Residential Finance, Commissioner of	100058101
Quad Cities Regional Economic Development Authority	100058201
Western IL Economic Development Authority	100058401
Southwestern Illinois Development Authority	100058501
State Board of Education	100058601
State Board of Elections	100058701
Emergency Management Agency	100058801
State Employees Retirement System	100058901
Illinois Labor Relations Board	100059001
State Police Merit Board	100059101
State Fire Marshal, Office of	100059201
Teacher's Retirement System	100059301
Teacher's Pension and Retirement System, Chicago	100059401

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OTHER AGENCIES (Cont'd)

<u>AGENCY</u>	<u>VIN</u>
Tri-County River Valley Development Authority	100059601
Upper Illinois River Valley Development Authority	100059801
Will-Kankakee Regional Development Authority	100059901

HIGHER EDUCATION

Board of Higher Education	100060101
Chicago State University	100060801
Eastern Illinois University	100061201
Governors State University	100061601
Northeastern Illinois University	100062001
Western Illinois University	100062801
Illinois State University	100063601
Northern Illinois University	100064401
Southern Illinois University	100066401
University of Illinois	100067601
Illinois Community College Board	100068401
State Community College Board of East St. Louis	100068501
Illinois Student Assistance Commission	100069101
Illinois Mathematics and Science Academy	100069201
Universities Retirement System	100069301
Universities Civil Service Merit Board	100069501

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PROCEDURE	FEDERAL GOVERNMENT AGENCY CODES	REVISION NUMBER 19-001

EXECUTIVE BRANCH

<u>AGENCY</u>	<u>VIN</u>
PRESIDENT	400011100
The White House Office	400011105
Office of Management and Budget	400011110
Council of Economic Advisors	400011115
National Security Council	400011120
Office of Policy Development	400011125
Office of the United States Trade Representative	400011130
Council on Environmental Quality	400011135
Office of Science and Technology Policy	400011140
Office of Administration	400011145
Department of Homeland Security	400011147
VICE PRESIDENT	400011150

JUDICIAL BRANCH

United States Supreme Court	400022200
United States Court of Appeals	400022205
First Circuit	400022210
Second Circuit	400022215
Third Circuit	400022220
Fourth Circuit	400022225
Fifth Circuit	400022230
Sixth Circuit	400022235
Seventh Circuit	400022240
Eighth Circuit	400022245
Ninth Circuit	400022250
Tenth Circuit	400022255
Eleventh Circuit	400022260
United States District Court	400022265
United States Claims Court	400022270
United States Court of Appeals for Federal Circuit	400022275
United States Court of International Trade	400022280
Territorial Courts	400022285
United States Court of Military Appeals	400022290
Administrative Office of the United States Courts	400022295
Federal Judicial Center	400022300
Bankruptcy	400022305

LEGISLATIVE BRANCH

CONGRESS	400033300
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LEGISLATIVE BRANCH (Cont'd)

<u>AGENCY</u>	<u>VIN</u>
Vice President, Senate	400033305
Majority Leader, Senate	400033310
Minority Leader, Senate	400033315
Legislative Council, Senate	400033320
The Speaker, House of Representatives	400033325
Majority Leader House of Representatives	400033330
Minority Leader House of Representatives	400033335
Clerk	400033340
Financial Management Office	400033345
ARCHITECT OF THE CAPITOL	400033350
UNITED STATES BOTANIC GARDEN	400033355
GENERAL ACCOUNTING OFFICE	400033360
GOVERNMENT PRINTING OFFICE	400033365
Office of Equal Employment Opportunity	400033370
Executive Assistant	400033375
Office of Labor Management Relations	400033380
Superintendent of Documents	400033383
LIBRARY OF CONGRESS	400033385
Associates Librarian for Management	400033390
Equal Employment Opportunity	400033395
Office of the General Counsel	400033400
Legislative Liaison Office	400033405
Internal Audit Office	400033410
Office of Planning and Development	400033415
Library Environment Resources Offices	400033420
Collections Development Offices	400033425
Associate Librarian for National Programs	400033430
OFFICE OF TECHNOLOGY ASSESSMENT	400033435
CONGRESSIONAL BUDGET OFFICE	400033440
COPYRIGHT ROYALTY TRIBUNAL	400033445
UNITED STATES TAX COURT	400033450

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EXECUTIVE AGENCIES

<u>AGENCY</u>	<u>VIN</u>
DEPARTMENT OF AGRICULTURE	400044400
Assistant Secretary Administration	400044405
Assistant Secretary Governmental and Public Affairs	400044410
Office of the General Counsel	400044415
Judicial Officer	400044420
Office of the Inspector General	400044425
Office of the Budget and Program Analysis	400044430
Assistant Secretary of Economics	400044435
Food and Consumer Services	400044440
Marketing and Inspection Services	400044445
International Affairs and Community Programs	400044450
Small Community and Rural Development	400044455
Natural Resources and Environment	400044460
Science and Education	400044465
National Finance Center ADM Collection	400044467
DEPARTMENT OF COMMERCE	400044470
Secretary of Commerce	400044475
National Oceanic and Atmospheric Administration	400044480
International Trade Administration	400044485
Secretary of Economic Affairs	400044490
United States Travel and Tourism Administration	400044495
International Economic Policy	400044500
United States Foreign Commercial Services	400044505
Economic Affairs	400044510
Bureau of Economic Analysis	400044515
Bureau of the Census	400044520
Bureau of Industrial Economics	400044525
Patent and Trademark Office	400044530
National Bureau of Standards	400044535
National Telecommunications and Informations Administration	400044540
Minority Business Development Agency	400044545
Economic Services Administration	400044550
DEPARTMENT OF DEFENSE	400044555
Armed Forces Policy Council	400044560
Executive Secretariat	400044565
DEPARTMENT OF AIR FORCE	400044570

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EXECUTIVE AGENCIES (Cont'd)

<u>AGENCY</u>	<u>VIN</u>
DEPARTMENT OF NAVY	400044575
DEPARTMENT OF ARMY	400044580
DEPARTMENT OF EDUCATION	400044585
DEPARTMENT OF ENERGY	400044590
DEPARTMENT OF HEALTH AND HUMAN SERVICES	400044595
Office of Human Development	400044600
Social Security Administration	400044605
Public Health Services	400044610
Health Care Financing Administration	400044615
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	400044620
Office of Labor Relations	400044625
Office of International Affairs	400044630
Office of HUD	400044635
DEPARTMENT OF THE INTERIOR	400044640
Office of Equal Opportunity	400044645
Policy Budget and Administration	400044650
Solicitor	400044655
Congressional and Legislative Affairs	400044660
Fish and Wildlife Service	400044665
National Park Service	400044670
Bureau of Indian Affairs	400044675
Energy and Minerals	400044680
United States Geological Survey	400044685
Bureau of Mines	400044690
Territorial and International Affairs	400044695
Land and Water Resources	400044700
Bureau of Land Management	400044705
Bureau of Reclamation	400044710
Office of Water Policy	400044715
DEPARTMENT OF JUSTICE	400044720
Attorney General	400044725
Deputy Attorney General	400044730
Solicitor General	400044735
Office of Legal Counsel	400044740

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EXECUTIVE AGENCIES (Cont'd)

<u>AGENCY</u>	<u>VIN</u>
DEPARTMENT OF JUSTICE (Cont'd)	
Office of Legal Policy	400044745
Office of Intelligence Policy and Revenue	400044750
Office of Professional Responsibility	400044755
Federal Bureau of Investigation	400044760
Drug Enforcement Administration	400044765
Executive Office of United States Attorneys	400044770
Criminal Division	400044775
Bureau of Prisons	400044780
Immigration and Naturalization Services	400044785
Civil Division	400044790
Antitrust Division	400044795
Civil Rights Division	400044800
Land and Natural Resources Division	400044805
Tax Division	400044810
United States Marshalls Services	400044815
DEPARTMENT OF LABOR	400044820
Administrative Law Judges	400044825
Benefits Review Board	400044830
Employees Compensation Appeals Board	400044835
Inspector General	400044840
Director Womens Bureau	400044845
Administration and Management	400044850
Assistant Secretary Policy	400044855
Solicitor	400044860
Information and Public Affairs	400044865
Occupational Safety and Health	400044870
Employment and Training	400044875
Labor Management Relations	400044880
Veterans Employment and Training Services	400044885
Mines Safety and Health	400044890
Commissioner of Labor Statistics	400044895
DEPARTMENT OF STATE	400044900
Arms Control and Disarmament Agency	400044905
United States Information Agency	400044910
United States Ambassador to the United Nations	400044915
International Development Cooperation Agency	400044920

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EXECUTIVE AGENCIES (Cont'd)

<u>AGENCY</u>	<u>VIN</u>
DEPARTMENT OF STATE (Cont'd)	
Agency for International Development	400044925
Counselor	400044930
Public Affairs	400044935
Human Rights and Humanitarian Affairs	400044940
Policy Planning Council	400044945
Protocol	400044950
Legal Advisor	400044955
Comptroller	400044960
Administration	400044965
Medical Services	400044970
Combating Terrorism	400044975
Director General for Foreign Services and Director of Personnel	400044980
Foreign Service Institute	400044985
Oceans and International Environmental Scientific Affairs	400044990
Intelligence Research	400044995
Polito-Military Affairs	400045000
Economic and Business Affairs	400045005
Congressional Relations	400045010
International Narcotics Matters	400045015
Consular Affairs	400045020
Refugee Programs	400045025
European Affairs	400045030
African Affairs	400045035
East Asian and Pacific Affairs	400045040
Inter-American Affairs	400045045
Near Eastern and South Asian Affairs	400045050
International Organization Affairs	400045055
DEPARTMENT OF TRANSPORTATION	400045060
Office of Civil Rights	400045065
Contract Appeals Board	400045070
Office of Public Affairs	400045075
Office of Small and Disadvantaged Business Utilization	400045080
Office of Transportation Research and Technology	400045085
General Counsel	400045090
Assistant Secretary for Policy and International Affairs	400045095
Assistant Secretary for Budget and Programs	400045100

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EXECUTIVE AGENCIES (Cont'd)

<u>AGENCY</u>	<u>VIN</u>
DEPARTMENT OF TRANSPORTATION (Cont'd)	
Assistant Secretary for Governmental Affairs	400045105
Assistant Secretary for Administration	400045110
Office of Inspector General	400045115
United States Coast Guard	400045120
Federal Aviation Administration	400045125
Federal Highway Administration	400045130
Federal Railroad Administration	400045135
National Highway Traffic and Safety Administration	400045140
Urban Mass Transportation Administration	400045145
Saint Lawrence Seaway Development Corporation	400045150
Maritime Administration	400045155
Research and Special Programs Administration	400045160
DEPARTMENT OF TREASURY	400045165
Comptroller of the Currency	400045170
Bureau of Government Financial Operations	400045175
Bureau of the Public Debt	400045180
Bureau of Alcohol, Tobacco and Firearms	400045185
United States Customs Service	400045190
United States Secret Services	400045195
Federal Law Enforcement Training Center	400045200
United States Savings Bonds Division	400045205
Bureau of the Mint	400045210
Bureau of Engraving and Printing	400045215
Commission of Internal Revenue	400045220

INDEPENDENT ESTABLISHMENTS AND GOVERNMENT CORPORATIONS

ACTION	400055500
Domestic Operations	400055505
Vista Education Programs	400055510
Older American Volunteer Programs	400055515
ADMINISTRATIVE CONFERENCE OF THE UNITED STATES	400055520
AFRICAN DEVELOPMENT FOUNDATION	400055525
AMERICAN BATTLE MONUMENTS COMMISSION	400055530
APPALACHIAN REGIONAL COMMISSION	400055535

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INDEPENDENT ESTABLISHMENTS AND GOVERNMENT CORPORATIONS (Cont'd)

<u>AGENCY</u>	<u>VIN</u>
BOARD FOR INTERNATIONAL BROADCASTING	400055540
BUREAU OF INTERNAL AVIATION	400055545
CENTRAL INTELLIGENCE AGENCY	400055550
CIVIL AERONAUTICS BOARD	400055555
Managing Director	400055560
Office of the Comptroller	400055565
Office of Human Resources	400055570
Office of Administrative Support Operations	400055575
Office of Documentary Services	400055580
Office of the General Counsel	400055585
Office of the Congressional Commission and Consumer Affairs	400055590
Bureau of Domestic Aviation	400055595
Bureau of Administrative Law Judges	400055600
Bureau of Carrier Accidents and Audits	400055605
Office of Economics Analysis	400055610
COMMISSION ON THE BICENTENNIAL OF THE UNITED STATES CONSTITUTION	400055615
COMMISSION ON CIVIL RIGHTS	400055620
COMMISSION OF FINE ARTS	400055625
COMMODITY FUTURES TRADING COMMISSION	400055630
CONSUMER PRODUCT SAFETY COMMISSION	400055635
ENVIRONMENTAL PROTECTION AGENCY	400055640
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	400055645
EXPORT-IMPORT BANK OF THE UNITED STATES	400055650
FARM CREDIT ADMINISTRATION	400055655
FEDERAL COMMUNICATIONS COMMISSION	400055660

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INDEPENDENT ESTABLISHMENTS AND GOVERNMENT CORPORATIONS (Cont'd)

<u>AGENCY</u>	<u>VIN</u>
FEDERAL DEPOSIT INSURANCE CORPORATION	400055665
FEDERAL ELECTION COMMISSION	400055670
FEDERAL EMERGENCY MANAGEMENT AGENCY	400055675
FEDERAL HOME LOAN BANK BOARD	400055680
FEDERAL LABOR RELATIONS AUTHORITY	400055685
FEDERAL MARITIME COMMISSION	400055690
FEDERAL MEDIATION AND CONCILIATION SERVICE	400055695
FEDERAL RESERVE SYSTEM	400055700
FEDERAL TRADE COMMISSION	400055705
GENERAL SERVICES ADMINISTRATION	400055710
Office of Oversight	400055715
Office of Public Affairs	400055720
Office of Organization and Personnel	400055725
Office of Acquisition Policy	400055730
Office of Plans, Programs and Financial Management	400055735
Office of General Counsel	400055740
Office of Information Resources Management	400055745
Federal Property Resources Service	400055750
Office of Federal Supply and Service	400055755
National Archives and Records Service	400055760
Public Buildings Service	400055765
INTER-AMERICAN FOUNDATION	400055770
INTERSTATE COMMERCE COMMISSION	400055775
MERIT SYSTEMS PROTECTION BOARD	400055780
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	400055785
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	400055790

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INDEPENDENT ESTABLISHMENTS AND GOVERNMENT CORPORATIONS (Cont'd)

<u>AGENCY</u>	<u>VIN</u>
NATIONAL CAPITAL PLANNING COMMISSION	400055795
NATIONAL CREDIT UNION ADMINISTRATION	400055800
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	400055805
NATIONAL LABOR RELATIONS BOARD	400055810
NATIONAL MEDIATION BOARD	400055815
NATIONAL SCIENCE FOUNDATION	400055820
NATIONAL TRANSPORTATION SAFETY BOARD	400055825
NUCLEAR REGULATORY COMMISSION	400055830
OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION	400055835
OFFICE OF PERSONNEL MANAGEMENT	400055840
Director	400055845
New England	400055850
Eastern	400055855
Mid-Atlantic	400055860
Southeast	400055865
Great Lakes	400055870
Southwest	400055875
Mid-Continent	400055880
Rocky Mountain	400055885
Western	400055890
Northwest	400055895
PANAMA CANAL COMMISSION	400055900
PEACE CORP	400055905
PENNSYLVANIA AVENUE DEVELOPMENT CORPORATION	400055910
PENSION BENEFIT GUARANTY CORPORATION	400055915
POSTAL RATE COMMISSION	400055920

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PROCEDURE	FEDERAL GOVERNMENT AGENCY CODES	REVISION NUMBER 05-002

INDEPENDENT ESTABLISHMENTS AND GOVERNMENT CORPORATIONS (Cont'd)

<u>AGENCY</u>	<u>VIN</u>
RAILROAD RETIREMENT BOARD	400055925
SECURITIES AND EXCHANGE COMMISSION	400055930
SELECTIVE SERVICE SYSTEM	400055935
SMALL BUSINESS ADMINISTRATION	400055940
TENNESSEE VALLEY AUTHORITY	400055945
UNITED STATES ARMS CONTROL AND DISARMAMENT AGENCY	400055950
UNITED STATES INFORMATION AGENCY	400055955
UNITED STATES INTERNATIONAL DEVELOPMENT COOPERATION AGENCY	400055960
UNITED STATES INTERNATIONAL TRADE COMMISSION	400055965
VETERANS ADMINISTRATION	400055975
<u>QUASI-OFFICIAL AGENCIES</u>	
LEGAL SERVICES CORPORATION	400066600
NATIONAL RAILROAD PASSENGER CORPORATION (AMTRAK)	400066605
SMITHSONIAN INSTITUTION	400066610
UNITED STATES RAILWAY ASSOCIATION	400066615

**STATE OF ILLINOIS
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SECTION ELECTRONIC COMMERCE

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SUB-SECTION OVERVIEW

EFFECTIVE DATE

July 1, 2001

PROCEDURE INDEX

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02-001

20 Electronic Commerce

10 Overview

10 Introduction

20 Statute Statement

20 Input Procedures

10 Authorization for Establishment of Direct Deposit

20 Commercial Authorization Establishment of Direct Deposit

30 Commercial Payment Processing

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SECTION ELECTRONIC COMMERCE

PROCEDURE - PAGE NO.
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SUB-SECTION OVERVIEW

EFFECTIVE DATE
January 1, 2014

PROCEDURE INTRODUCTION

REVISION NUMBER
14-002

INTRODUCTION

Electronic payments (direct deposit payments) are processed in the various warrant systems maintained in the Office of the Comptroller:

- Payroll
- Public Aid
- Retirement
- Electronic Replacement
- State Tax Refunds
- Commercial
- Contractual

The Comptroller's Office has established an Electronic Commerce Section to expand the use of electronic commerce within Illinois State Government. The Electronic Commerce Section is not involved in the actual processing procedures of the Payroll, Public Aid, State Tax Refund, Retirement, Contractual and Commercial systems. These systems pass the direct deposit payment information to the Electronic Transfer (ET) system. All direct deposit payments are reconciled per system for verification of proper processing. Then payment information is transmitted electronically to the Comptroller's Office lead banks, which then forward the payment transactions to the receiving banks for posting to the payees' accounts. The Electronic Commerce section also processes returns and prenotes and makes other necessary changes as requested in writing from agencies.

In special circumstances, when requested in writing by a State agency, the Electronic Commerce section may manually switch direct deposit transactions to hard copy for payments processed in the Payroll, Retirement and Public Aid systems.

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SECTION ELECTRONIC COMMERCE

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SUB-SECTION OVERVIEW

EFFECTIVE DATE

January 1, 2013

PROCEDURE STATUTE STATEMENT

REVISION NUMBER

13-002

STATUTE STATEMENT

The statutory provisions governing the Electronic Commerce section are found in the State Comptroller Act.

Comptroller Act (15 ILCS 405/9.03)

Sec. 9.03. Direct deposit of State payments.

(a) The Comptroller, with the approval of the State Treasurer, may provide by rule or regulation for the direct deposit of any payment lawfully payable from the State Treasury and in accordance with federal banking regulations including but not limited to payments to (i) persons paid from personal services, (ii) persons receiving benefit payments from the Comptroller under the State pension systems, (iii) individuals who receive assistance under Articles III, IV, and VI of the Illinois Public Aid Code, (iv) providers of services under the Mental Health and Developmental Disabilities Administrative Act, (v) providers of community-based mental health services, and (vi) providers of services under programs administered by the State Board of Education, in the accounts of those persons or entities maintained at a bank, savings and loan association, or credit union, where authorized by the payee. The Comptroller also may deposit public aid payments for individuals who receive assistance under Articles III, IV, VI, and X of the Illinois Public Aid Code directly into an electronic benefits transfer account in a financial institution approved by the State Treasurer as prescribed by the Illinois Department of Human Services and in accordance with the rules and regulations of that Department and the rules and regulations adopted by the Comptroller and the State Treasurer. The Comptroller, with the approval of the State Treasurer, may provide by rule for the electronic direct deposit of payments to public agencies and any other payee of the State. The electronic direct deposits may be made to the designated account in those financial institutions specified in this Section for the direct deposit of payments. Within 6 months after the effective date of this amendatory Act of 1994, the Comptroller shall establish a pilot program for the electronic direct deposit of payments to local school districts, municipalities, and units of local government. The payments may be made without the use of the voucher-warrant system, provided that documentation of approval by the Treasurer of each group of payments made by direct deposit shall be retained by the Comptroller. The form and method of the Treasurer's approval shall be established by the rules or regulations adopted by the Comptroller under this Section.

(b) Except as provided in subsection (b-5), all State payments for an employee's payroll or an employee's expense reimbursement must be made through direct deposit. It is the responsibility of the paying State agency to ensure compliance with this mandate. If a State agency pays an employee's payroll or an employee's expense reimbursement without using direct deposit, the Comptroller may charge that employee a processing fee of \$2.50 per paper warrant. The processing fee may be withheld from the employee's payment or reimbursement. The amount collected from the fee shall be deposited into the Comptroller's Administrative Fund.

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SECTION	ELECTRONIC COMMERCE	PROCEDURE - PAGE NO. 20.10.20 2 of 2
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PROCEDURE	STATUTE STATEMENT	REVISION NUMBER 13-002

(b-5) If an employee wants their payments deposited into a secure check account, the employee must submit a direct deposit form to the paying State agency for their payroll or to the Comptroller for their expense reimbursements. Upon acceptance of the direct deposit form, the Comptroller shall disburse those funds to the secure check account. For the purposes of this Section, "secure check account" means an account established with a financial institution for the employee that allows the dispensing of the funds in the account through a third party who dispenses to the employee a paper check.

(c) All State payments to a vendor that exceed the allowable limit of paper warrants in a fiscal year, by the same agency, must be made through direct deposit. It is the responsibility of the paying State agency to ensure compliance with this mandate. If a State agency pays a vendor more times than the allowable limit in a single fiscal year without using direct deposit, the Comptroller may charge the vendor a processing fee of \$2.50 per paper warrant. The processing fee may be withheld from the vendor's payment. The amount collected from the processing fee shall be deposited into the Comptroller's Administrative Fund. The Office of the Comptroller shall define "allowable limit" in the Comptroller's Statewide Accounting Management System (SAMS) manual, except that the allowable limit shall not be less than 30 paper warrants. The Office of the Comptroller shall also provide reasonable notice to all State agencies of the allowable limit of paper warrants.

(d) State employees covered by provisions in collective bargaining agreements that do not require direct deposit of paychecks are exempt from this mandate. No later than 60 days after the effective date of this amendatory Act of the 97th General Assembly, all State agencies must provide to the Office of the Comptroller a list of employees that are exempt under this subsection (d) from the direct deposit mandate. In addition, a State employee or vendor may file a hardship petition with the Office of the Comptroller requesting an exemption from the direct deposit mandate under this Section. A hardship petition shall be made available for download on the Comptroller's official Internet website.

(e) Notwithstanding any provision of law to the contrary, the direct deposit of State payments under this Section for an employee's payroll, an employee's expense reimbursement, or a State vendor's payment does not authorize the State to automatically withdraw funds from those accounts.

(f) For the purposes of this Section, "vendor" means a non-governmental entity with a taxpayer identification number issued by the Social Security Administration or Internal Revenue Service that receives payments through the Comptroller's commercial system. The term does not include State agencies.

(g) The requirements of this Section do not apply to the legislative or judicial branches of State government.

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SECTION	ELECTRONIC COMMERCE	PROCEDURE - PAGE NO. 20.20.10 1 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2013
PROCEDURE	AUTHORIZATION FOR ESTABLISHMENT OF DIRECT DEPOSIT	REVISION NUMBER 13-002

AUTHORIZATION FOR ESTABLISHMENT OF DIRECT DEPOSIT

PAYMENTS – PAYROLL, PUBLIC AID AND RETIREMENT SYSTEMS

GENERAL

To authorize electronic deposits, payees from these systems must complete an Authorization for Deposit of Recurring Payments Form C-95A. See Exhibit [20.20.10-A](#).

The form is available from the Comptroller's Office Electronic Commerce Section.

Retention of Authorization for Direct Deposit of Recurring Payments Form C-95A

The agency must retain all forms for two years after the payee's direct deposit authorization is terminated.

Contents of Form C-95A ([Exhibit 20.20.10-A](#))

- A. Payee Social Security Number
- B. Payee Name
- C. Name of Program Agency
- D. Payee Mailing Address (Apt/P.O. Box, City, State and Zip)
- E. Type/Print Payee Name
- F. Signature of Payee
- G. Date Signed
- H. Payee Work Area Code and Telephone Number
- I. Name of Financial Institution
- J. Financial Institution Area Code and Telephone Number
- K. Branch Address, City, State, Zip
- L. Financial Institution Routing Number
- M. Payee Account Number
- N. Select One: Checking or Savings Account

When the form is completed fully, the payee should attach a voided check to the form.

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SECTION	ELECTRONIC COMMERCE	PROCEDURE - PAGE NO. 20.20.10 2 of 4
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PROCEDURE	AUTHORIZATION FOR ESTABLISHMENT OF DIRECT DEPOSIT	REVISION NUMBER 20-002

PRENOTES DEFINITION

The Comptroller's Office requires that a prenote be processed before an actual direct deposit (Electronic Funds Transfer) payment is made in all warrant systems, except for the Commercial and State Income Tax Refund Systems.

A prenote is processed before the first direct deposit payment is made by the Comptroller's Office. A prenote is a zero-dollar test transaction that is sent through the Automated Clearing House (ACH) network to the receiving financial institution. It takes three banking days to process. It conveys the same information, with the exception of the dollar amount and transaction code, that will be carried on subsequent dollar entries. The prenote notifies the payee's financial institution that their customer will be receiving electronic deposits into the account specified and identifies any errors with the account type, account number, or financial institution routing number. If the Comptroller's Office is not notified of any errors during the prenote process, the next payment issued to the payee will be processed as a direct deposit. If an error occurs, the agency/vendor will be notified that corrective action is needed.

The prenote processing procedures vary according to the various warrant systems, as described below.

PAYROLL

Employees may have salary payments electronically deposited into their savings or checking account at any bank, savings and loan association or credit union that is a member of the Automated Clearing House (ACH) network. Any employee not participating in the Direct Deposit Program and not listed on the IOC Hardship File may be charged a \$2.50 processing fee for each warrant issued. Employees authorize electronic direct deposits by completing the Authorization for Deposit of Recurring Payments Form C-95A. The employee must complete the form providing all information requested. Some agencies may require the financial portion of the form to be completed by the employee's financial institution. The completed form must be submitted to the employing agency before the first direct deposit payment can be requested. Only one account can be designated by the employee for the direct deposit. The entire net pay will be deposited into this account. If the employee wishes to have a portion of the deposit transferred to another account, the employee must make arrangements with the financial institution.

A prenote transaction is processed automatically the first time an employee is coded "direct deposit" by the paying agency on the payroll voucher. Until the prenote process is completed successfully, payments are made by paper warrant. If the Comptroller's Office is not notified of errors following the prenote process, usually three banking days, the next payment to the employee will be by direct deposit. If an error occurs, the agency will be notified by the Comptroller's Office to take corrective action.

**STATE OF ILLINOIS
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If direct deposit payees are inactive on the Payroll System for more than 365 days and wish to remain eligible to receive direct deposits in the future, they must repeat the enrollment and prenote process.

Courts create prenote files for new participants and changes to active participants' information. Those files and detail listings are forwarded to the Electronic Commerce Section. Upon receipt of the files, the information is verified against the Comptroller's Authorization Master File. If no record is on the Master File, a prenote record is generated.

All salary earnings statements are maintained by the vouchering agency's Payroll Section.

FEDERAL TAX

Federal Tax payments are generated from the Payroll, Contractual and Retirement Systems. Prenotes were generated originally when federal tax began direct deposit payments.

SALARY AND RETIREMENT TRAILERS

The Comptroller's Office maintains all Payroll (salary) and Retirement trailer records. Upon receipt of the completed Authorization for Direct Deposit of Payments – Payroll Deductions Form SCO-400P (Exhibit 20.20.10-B) from the insurance companies, credit unions, unions, associations, and tax sheltered annuities, prenotes are generated manually, and after three banking days the trailer is “active” for direct deposit payments. The Electronic Commerce Section maintains the trailer records' authorizations.

RETIREMENT SYSTEMS

The Retirement Systems (TRS and SERS) create files that prenote new participants and create changes needed on active participants. These files and detail listings are forwarded to the Electronic Commerce Section. Upon receipt of the files, the information is verified against the Comptroller's Authorization Master File. If no record is found on the Master File, a new prenote record is generated.

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Retirement Earning Statement information is provided to the Retirement Systems for electronic distribution to retirees.

STATE INCOME TAX REFUNDS

State income tax refund direct deposit payments are generated and sent to the Illinois Department of Revenue (IDOR) by tax preparers. The IDOR provides the state income tax refund payments information, including direct deposit transactions, to the Comptroller's Office on files. There are no prenote transactions processed for State Tax refunds.

PUBLIC AID SYSTEM

Payments made through the Public Assistance System are from the Department of Healthcare and Family Services and the Department of Human Services for public assistance and child support. Direct Deposit payment information is passed to the Comptroller's Office on voucher transactions.

CONTRACTUAL SYSTEM

Lottery "big" winners' annual payments are eligible for direct deposit. These payments are generated by the Department of Lottery and submitted to the Comptroller's Office on FTP files for payment processing. The Department of Lottery provides new direct deposit participants and bank account changes for processing to the Comptroller's Office using Form SCO-95AL – Contractual Authorization for Direct Deposit of Payments (Exhibit 20.20.10-C). The Comptroller's Office generates prenote transactions and sends them on to the receiving banks. If no response is received from the receiving banks during the allotted three banking days, the vendor becomes active for direct deposit. Earning statements are generated and mailed.

STATE OF ILLINOIS**IMPORTANT NOTICE: This form is to be used only for State of Illinois Recurring Payments.**

If you wish your payments sent to your financial institution for deposit into your savings or checking account, you must complete this form to authorize this action. Some agencies may require your financial institution to verify routing and account information. The State Comptroller will forward your recurring payments to the destination you authorize. The financial institution may be any bank, savings bank, savings and loan association or similar institution, or Federal- or state-chartered credit union that is a member of the Automated Clearing House Access Program. If you do not have an account at such a facility, you must contact a qualifying financial institution and establish an account prior to enrolling for direct deposit.

INSTRUCTIONS

Please type or print in ink all information requested.

1. Type or print the payee's Social Security Number. Do not include dashes.
2. Type or print the name of the person to whom the payment is made. This is the Payee Name except where a representative payee has been appointed or a guardian or conservator has been appointed by a Court.
3. Type or print the Name of Program Agency.
4. Type/Print Payee Name in the space provided, sign where indicated (Signature of Payee) and print Date.
5. Type or print the Work Area Code and Telephone Number of the payee or a number where the payee can be reached during the day.
6. Type or print the Name of Financial Institution in which the payee's account resides.
7. Type or print the Financial Institution Area Code and Telephone Number.
8. Type or print the financial institution Branch Address, City, State, Zip Code where the payee's account resides.
9. Type or print the 9-digit Financial Institution Routing Number that appears at the bottom of the payee's printed checks. (The program agency may require the payee to have this information verified by the financial institution prior to submitting the authorization form.)
10. Type or print the Payee Account Number that also appears at the bottom of the payee's printed checks. The number of digits varies among institutions.
11. You must select one account type to receive recurring payments (**Checking or Savings**). Payee must indicate which one of his accounts (Savings or Checking) should receive the recurring direct deposits.
12. Attach a voided check before submitting this completed form to your agency's payroll clerk. Do not substitute a deposit slip for the voided check. Financial institutions may alter numbers that appear on deposit slips for internal purposes.

CANCELLATION INSTRUCTIONS

When entered in the payee's record with the program agency, this authorization will remain in effect until canceled by notice to the program agency by the payee or in the event of death of the payee or the beneficiary of this payment. The financial institution should also be notified if the payee cancels this agreement. The financial institution may cancel their agreement by providing the payee with a written notice 30 days in advance of the cancellation date. The payee must advise the program agency immediately if this authorization is cancelled. The financial institution cannot cancel this authorization by advice to the program agency.

Privacy Act Notice:

You previously provided your Taxpayer Identification Number (TIN), i.e. your social security number or your employer identification number, to the State of Illinois upon becoming a State of Illinois payee. Section 6109 of the Internal Revenue Code requires you to give your correct TIN to persons, such as the State of Illinois Office of the Comptroller, who must file documents with the Internal Revenue Service to report income paid to you, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA. The Illinois Office of the Comptroller, as administrator of the direct deposit program, requests verification of your TIN on the Authorization for Deposit of Recurring Payments. Your TIN verification enables proper payee identification and corresponding direction of payments as specified on your completed Authorization for Deposit of Recurring Payments. While not mandatory, failure to provide your TIN on the Authorization precludes your participation in the direct deposit program.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Authorization for Direct Deposit of Payments

PAYROLL DEDUCTIONS

(This form is to be used for companies approved for State of Illinois payroll or pension deductions.)

Sign and return completed form to:

STATE OF ILLINOIS COMPTROLLER

Attn: Electronic Commerce

325 W. Adams St., 3rd Floor • Springfield, Illinois 62704-1871

Please review the instructions found on the back of this form prior to completion.

1) _____

Identification Number

(This identification number has been assigned by the State of Illinois Comptroller for the sole purpose of receiving State of Illinois direct deposit payroll deduction payments and to access the detailed payment information from the Comptroller's website.)

2) _____

Company Name

3) _____

Mailing Address (Indicate Suite, Apartment Number, or P. O. Box, if applicable), City, State, Zip Code

4) (____/____/____) ____/____/____-- ____/____/____/____

Area Code and Telephone Number (Daytime)

5) _____

Email Address

Under penalties of perjury, I certify that the information provided on this form is true and correct, and that I am an authorized representative for the above named company. I authorize the State of Illinois Comptroller to direct payments for crediting in my account at the financial institution designated on this form and to initiate, if necessary, reversal or recall entries for any credit entries in error. If a direct deposit payment cannot be made, I understand that the payment will be mailed to the most recent address I have provided.

6) _____

Name of Authorizing Person (Please print)

Signature of Authorizing Person

Date

Please attach a voided check or an account verification letter from your financial institution signed by an authorized official. PLEASE NOTE: It is recommended that you contact your financial institution to verify the transit routing number.

7) Select ONE of the following: Initial Direct Deposit Setup

Direct Deposit Change (previous bank information MUST be entered in 12) and 13) below for changes)

8) _____

Nine-digit Routing Transit Number

9) _____

Company Account Number DO NOT INCLUDE CHECK NUMBER

10) You must select one of the following options: Direct deposit to my CHECKING account.

Direct deposit to my SAVINGS account.

11) _____

Name of Financial Institution

(____/____/____) ____/____/____-____/____/____/____

Financial Institution Telephone Number

FOR CHANGES ONLY:

12) _____

Previous Routing Transit Number

13) _____

Previous Payee Account Number

IMPORTANT: *Illinois Direct Deposit* limits companies assigned with a voluntary payroll deduction identification number to one bank account. Direct Deposit will remain active for a period of up to 12 months from the last payment. By accepting the assigned payroll deduction identification number you have agreed to follow the IOC payroll processing procedures. Payments made in error to your company may be subject to an adjustment to the employee's next payment, or by a request to refund from the employing agency. Please issue and send all closed account refunds directly to the employee.

To reduce the risk of errors, please type or print (in ink) the information requested on this form.

1. **IMPORTANT:** This line has been completed for you. This specific payroll deduction Identification Number has been assigned to your company by the IOC for the sole purpose of receiving direct deposit of payroll deduction payments and accessing your Enhanced Vendor Remittance (EVR) account to retrieve the detail deduction payment information. You can access EVR through www.illinoiscomptroller.gov.
2. Enter Company Name as it appears on current payments.
3. Enter the company's Mailing Address (including applicable suite, apartment or post office box numbers) and the City, State and Zip Code.
4. Enter the company's Area Code and Telephone Number.
5. Enter the Email Address of your *payroll deduction contact person*.
6. After reading the Certification Statement, the Authorizing Person Prints his/her name, Signs where indicated (in ink) and enters the Date the form is signed.
7. Indicate with a check mark whether this is an Initial Direct Deposit Setup (you are NOT currently enrolled in direct deposit with the State of Illinois) or a Direct Deposit Change (you are currently enrolled in direct deposit with the State of Illinois but wish to change your banking information).
8. Enter the Routing Transit Number of the company's Financial Institution.
9. Enter the designated Company Account Number. (Attach a voided check or an account verification letter from your Financial Institution signed by an authorized official.)
10. Indicate with a check mark the type of account designated, either Checking or Savings.
11. Enter the name of the company's Financial Institution, Area Code and Telephone Number.

FOR CHANGES ONLY:

12. Enter the Routing Transit Number where payments were being direct deposited prior to this requested change.
13. Enter the Company's Account Number where payments were being direct deposited prior to this requested change.



INSTRUCTIONS FOR COMPLETING THIS FORM ARE AVAILABLE FROM YOUR PAYING AGENCY. PLEASE CONTACT THEM FOR ASSISTANCE.

Privacy Act Notice

You previously provided your Taxpayer Identification Number (TIN), i.e. your social security number or your employer identification number, to the State of Illinois upon becoming a State of Illinois payee. Section 6109 of the Internal Revenue Code requires you to give your correct TIN to persons, such as the State of Illinois Office of the Comptroller, who must file documents with the Internal Revenue Service to report income paid to you, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA. The Illinois Office of the Comptroller, as administrator of the direct deposit program, requests verification of your TIN on the Authorization for Direct Deposit of Payments. Your TIN verification enables proper payee identification and corresponding direction of payments as specified on your completed Authorization for Direct Deposit of Payments. While not mandatory, failure to provide your TIN on the Authorization precludes your participation in this direct deposit program.

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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2020
PROCEDURE	COMMERCIAL AUTHORIZATION ESTABLISHMENT OF DIRECT DEPOSIT	REVISION NUMBER 20-002

COMMERCIAL AUTHORIZATION ESTABLISHMENT OF DIRECT DEPOSIT

To enroll for direct deposit of all State commercial payments or to change your current banking information, vendors should contact the Comptroller's Electronic Commerce Section for a brief interview and to receive an Authorization for Direct Deposit of Payments Form (SCO-400). See Exhibit 20.20.20-A. The completed form must be mailed to the Comptroller's Office Electronic Commerce Section.

Direct Deposit will remain active for a period of up to 24 months after the last payment.

AUTHORIZATION FOR ESTABLISHMENT OF COMMERCIAL DIRECT DEPOSIT

Illinois Direct Deposit is the Comptroller's direct deposit program that electronically transmits State vendors' payments directly to their financial institution for posting to their designated accounts. It can also transmit payment information electronically to the financial institution along with the funds, if the information is provided appropriately on the payment voucher by the paying agency.

Individuals or companies who currently receive State Commercial payments may be eligible to participate in the direct deposit program. Illinois Direct Deposit requires that all payments issued to a single authorized vendor number (FEIN or SSN) must be deposited into one bank account. The Comptroller's Office creates CTX and CCD+ transactions with multiple lines of addenda for payment descriptions to be delivered with the payments through the Automated Clearing House (ACH) network to the payee's financial institution. Effective September 1998, the National Automated Clearing House Association (NACHA) rules require that financial institutions provide the addendum information to any customer who requests it.

If a vendor wishes to receive payment notifications, they can sign up on the Comptroller's website at www.illinoiscomptroller.gov/vendor and follow the login instructions. On this site, vendors can also access additional payment details, contract information, and a listing of pending payments.

The Comptroller's Office administers the Commercial enrollment for all regular Commercial vendor direct deposit participants. The Comptroller's Office lead bank processes regular commercial vendor payments in accordance with NACHA standards. The Treasurer's Office maintains the enrollment and prenote process of Illinois Funds participants.

Vendors wishing to enroll in the Illinois Funds program (IPTIP) should contact the Illinois Treasurer's Office. Vendors wishing to enroll in Illinois Direct Deposit for Commercial

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ESTABLISHMENT OF DIRECT DEPOSIT

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20-002

Payments should contact the Comptroller's Electronic Commerce Section for detailed instructions and enrollment forms. Information regarding Illinois Direct Deposit is available on the website www.illinoiscomptroller.gov.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Authorization for Direct Deposit of Payments

COMMERCIAL

(This form is used for vendors who provide goods and services to the State of Illinois.)

Sign and return completed form to:

OFFICE OF THE COMPTROLLER STATE OF ILLINOIS

Attn: Electronic Commerce

325 W. Adams St., 3rd Floor • Springfield, Illinois 62704-1871

1) _____
Taxpayer Identification Number

- This is my: Social Security Number
 Federal Employer I.D. Number
 Governmental Unit Code

Please type or print in ink.

2) _____
Individual Payee Last Name (or Company Name) Individual Payee First Name

3) _____
Mailing Address (Indicate Suite, Apartment Number, or P. O. Box, if applicable), City, State, and Zip Code

4) (____/____/____) ____/____/____ -- ____/____/____ 5) _____
Area Code and Telephone Number (Daytime) Email Address

6) Is this request pursuant to an assignment, U.C.C. lien, factoring, or security agreement? Yes ___ No ___

Under penalties of perjury, I certify that the information provided on this form is true and correct, and that I am the individual payee or an authorized representative for the above named company. I authorize the State of Illinois Office of the Comptroller to direct payments for crediting in my account at the financial institution designated on this form and to initiate, if necessary, reversal or recall entries for any credit entries in error. If a direct deposit payment cannot be made, I understand that payment will be mailed to the payee address that appears on the payment voucher. This authorization is applicable to all Commercial payments issued by the Comptroller to the payee's Taxpayer Identification Number, except where authorized by the payee for other State programs.

7) _____
Name of Authorizing Person (Please Print) Signature of Authorizing Person* Date

*For account changes, signature must match what is currently on file. If there is a new signer, documentation must be attached explaining why.

It is recommended that you contact your financial institution to verify the transit routing number. If you need remittance information, you should also notify your institution that State payments will be transmitted in the Corporate Credit or Debit with Addenda (CCD+) or Corporate Trade Exchange (CTX) format with multiple addenda records.

Please attach a voided check (starter checks not accepted) or an account verification letter from your financial institution, signed by an authorized official, that matches 8) and 9) of this form. If the form is being used to change account information previously on file, you must also complete 12) and 13) of this form.

8) _____ 9) _____
Nine-Digit Routing Transit Number Payee Account Number DO NOT INCLUDE CHECK NUMBER

10) You must select one of the following options: Direct deposit to my CHECKING account.
 Direct deposit to my SAVINGS account.

11) _____ (____/____/____) ____/____/____ - ____/____/____
Name of Financial Institution Financial Institution Telephone Number

FOR ACCOUNT CHANGES ONLY:

12) _____ 13) _____
Previous Routing Transit Number Previous Payee Account Number

IMPORTANT: *Illinois Direct Deposit* currently limits vendors to one bank account per Vendor Number (SSN/FEIN). Before enrolling, be sure that you are authorized to direct all State of Illinois payments issued under your Vendor Number into one account. If you are uncertain, you may review your payment history on the *Vendor Payments* section of the Comptroller's website at www.illinoiscomptroller.gov or call the Comptroller's Office at 217/557-0930 for assistance. Direct Deposit will remain active for a period of up to 24 months after last payment.

To reduce the risk of errors, please type or print (in ink) the information requested on the form.

1. Enter payee's Taxpayer Identification Number. Check the appropriate type: Social Security Number, Federal Employee Identification Number, or Governmental Unit Code assigned by the Comptroller.
2. Enter Individual Payee Last Name (or Company Name) and Individual Payee First Name as it appears on current payments.
3. Enter payee's Mailing Address (including applicable suite, apartment, or post office box number) and the City, State, and Zip Code. This should be the address of the payee where mailings from the Comptroller would be directed, if necessary, regarding the direct deposit program.
4. Enter payee's daytime Telephone Number with Area Code.
5. Enter payee's Email Address.
6. Check Yes or No.
7. After reading the Certification Statement, the Authorizing Person Prints his/her name, Signs where indicated (in ink), and enters the Date the form is signed.
8. Enter the Routing Transit Number of the payee's Financial Institution.
9. Enter the designated Payee Account Number. Attach a voided check or an account verification letter from your Financial Institution signed by an authorized official.
10. Indicate with a check mark the type of account designated, either Checking or Savings.
11. Enter the name of the payee's Financial Institution and the Financial Institution Telephone Number.

FOR ACCOUNT CHANGES ONLY:

12. Enter the Routing Transit Number where payments were being direct deposited prior to this requested change.
13. Enter the Payee Account Number where payments were being direct deposited prior to this requested change.

MEDICAID PAYEES who enroll for direct deposit will continue to receive their EOBs (Explanation of Benefits) through the mail from the agency.

NON-MEDICAID PAYEES will only receive remittance information electronically IF entered by the paying agency on the payment voucher. Payment information may also be viewed at www.illinoiscomptroller.gov.

Privacy Act Notice: You previously provided your Taxpayer Identification Number (TIN), i.e. your social security number or your employer identification number, to the State of Illinois upon becoming a State of Illinois payee. Section 6109 of the Internal Revenue Code requires you to give your TIN to persons, such as the State of Illinois, who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, the acquisition or abandonment or secured property, cancellation of debt, or contributions you made to an IRA. The Illinois Office of the Comptroller, as administrator of the Illinois Direct Deposit program, requests verification of your TIN on the Authorization for Direct Deposit of Payments. Your TIN verification enables proper payee identification and corresponding direction of payments as specified on your completed Authorization for Direct Deposit of Payments. While not mandatory, failure to provide your TIN on the Authorization precludes your participation in the Illinois Direct Deposit program.

Prompt Payment Notice: Payment of interest may be available if the State fails to comply with the State Prompt Payment Act (Ill. Rev. Stat. 1991, ch 127, par. 132.400 et seq.) (30 ILCS 540)

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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2017
PROCEDURE	COMMERCIAL PAYMENT PROCESSING	REVISION NUMBER 18-001

COMMERCIAL PAYMENT PROCESSING

Agencies provide payment and payment-related data to the Comptroller's Office via file. Agencies currently use the 900M file format (Version 1 or 2). The 900M format is used for the paperless Commercial transactions. Therefore, each 900M record contains imperative information needed by the Comptroller's Office to audit the transaction. This information is carried in a 360-character area that represents six (6) lines of sixty (60) characters each. These six (6) lines are printed on the remittance portion of the paper warrant document. For electronic payments, beginning September 1, 2000, an additional sixty (60) characters are allotted to provide for remittance information to be included in the addendum record. None of the six (6) lines for the hard copy remittance are included in the electronic remittance information, nor are the 60 characters for the electronic payment included in the hard copy remittance with the warrant. If Version 2 of the 900M format is utilized by agencies, two of the nineteen additional remittance fields from the Voucher Addenda Record (Customer ID, Billing Account) will appear on both the electronic record and the warrant stub.

The electronic 60-character remittance field is located in positions 379-438 on the 900M format. This field offers agencies the opportunity to enhance the quality of payment description provided to payees who have elected to receive electronic payments with remittance information. This field may contain descriptive information other than the invoice number, invoice date and paying agency code, which are passed electronically to direct deposit vendors. If an agency does not intend to use this remittance field for payment description, this field must be left blank. If left blank, the Comptroller's Office automatically fills that field with the payment voucher number and phone number of the SAMS Help Desk. Agencies are encouraged to use this field to provide additional remittance information to their EFT vendors. Agencies should communicate with their vendors to determine what information is needed.

DIRECT DEPOSIT MANDATES

Pursuant to Public Act 97-0348, vendors that receive 30 or more paper checks annually from the same agency may be charged \$2.50 for each paper check received thereafter. To prepare vendors for this law's implementation the IOC has set a threshold of paper checks a vendor may receive without being subjected to the fee. The threshold began at 1,000 paper checks on August 1, 2012, and decreased to the statutory limit of 30 on July 1, 2015.

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PROCEDURE	COMMERCIAL PAYMENT PROCESSING	REVISION NUMBER 18-002

HARDSHIP EXEMPTION

Subsection (d) of 15 ILCS 405/9.03 allows vendors to file a hardship petition requesting an exemption from the direct deposit mandates. A hardship petition is available for download on the Comptroller's website.

CONFIDENTIALITY INDICATOR

Agencies are given the opportunity to mark payment vouchers as confidential or non-confidential. For vouchers that are marked non-confidential, the Comptroller's Office will make the associated text information (bytes 379-438 and bytes 527-886) available through the Comptroller's website (www.illinoiscomptroller.gov) to vendors. For vouchers that are marked confidential, the Comptroller's Office makes the associated text information available to vendors through Enhanced Vendor Remittance on the Comptroller's website. However, for vouchers marked confidential, the Comptroller will continue to make the current fiscal information available, along with the agency's contact telephone number.

The confidentiality indicator is located in byte 887 of the file layout. The allowable codes for that field are "Y", "N", or blank. A blank field or the code "Y" indicates that the associated text information is confidential and that it will only be disclosed in Enhanced Vendor Remittance on the Comptroller's website. The code "N" indicates that the associated text information is not confidential and will be disclosed on the Comptroller's website.

ILLINOIS FUNDS

Agencies making payments to the Treasurer's Illinois Funds participants should use the 60-character remittance field to describe the payment. For example: "IDOR – Replacement Tax." Agencies are encouraged to take advantage of this remittance description field. If the field is left blank, the Comptroller's Office system will add automatically the voucher number and the text "Illinois Funds Payment."

To ensure that payments are direct deposited into Illinois Funds, agencies must put an "8" in the EFT indicator field (byte 348) of the 900 or 900M commercial voucher file layout.

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OTHER AVAILABLE FEATURES

Another feature of the Commercial Electronic Commerce Program allows the agencies to override an electronic deposit authorization, and create a paper warrant for an individual payment. By placing a "9" in the EFT indicator field (byte 348 of the 900 or 900M format of the Commercial voucher file), a paper warrant is issued and the following message is printed on the paper warrant (stub). *"This payment was switched from EFT to hard copy pursuant to a request from the paying agency."* This indicator should be used only in instances where there is a specific need for a paper warrant, or the payee has specifically requested to receive a paper warrant. It is recommended that agencies use a segment of the available 360-character invoice description field to explain the reason the payment was converted to a paper warrant.

SAMS edits the name field on EFT payments to match the name to the Vendor File. All EFT payments that do not pass this edit will be rejected, corrected or default to a hard-copy warrant.

If an agency is interested in identifying electronic payments, the vendor's EFT status can be checked on SAMS. Agencies who have access to SAMS can inquire on the VEN2 screen. Electronic payment vendors will have an EFT status of "A." Agencies that use the daily vendor file (distributed by CMS) can refer to the EFT indicator on that file.

The Comptroller's Office plans to continue enhancing the Commercial Electronic Deposit Program. Please address questions to the Electronic Commerce Section at 217/557-0930.

ACCOUNTING BULLETINS FOR REFERENCE

- State Employee's Expense Reimbursement Mandated Direct Deposit - Accounting Bulletin 175
- Commercial Direct Deposit Multiple Bank Account Program - Accounting Bulletin 176
- Mandated Direct Deposit (Public Act 97-0348) - Accounting Bulletin 173

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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2017
PROCEDURE	AUTHORIZATION UPDATES-CHANGES	REVISION NUMBER 17-002

AUTHORIZATION UPDATES-CHANGES

The Comptroller's Office receives electronic files from the lead banks with proper paperwork that identifies change notices, rejected items and returned items.

Definitions:

- A change notice means the financial institution accepted the item but needs information changed on the Comptroller's Office Authorization master file (e.g., name changes, bank account number changes or changes in the depositor's account selection).
- A rejected item means the lead bank rejected the item due to invalid routing number data or by request from the Comptroller's Electronic Commerce section.
- A returned item means that the item successfully reached the payees financial institution but could not be posted. The reasons for returns are many and varied.

The Comptroller's Office receives paperwork for any of the above items on the Payroll and Contractual, Public Aid, Retirement, State Tax Refund and Commercial systems. The Electronic Transfer (ET) system generates a Direct Deposit Return report (ETR116) (Exhibit 20.20.40-A), which identifies the returned transactions and the reasons for direct deposit refusal. A copy of the ETR116 report is generated from the various systems and sent to the payee's agency as notification of such items. The Electronic Commerce section retains copies of the ETR116 reports for Commercial payees. A hard copy warrant is issued for any direct deposit item that has been rejected or returned by a financial institution.

If a payee's direct deposit record remains inactive for one year on the Authorization file, the record is automatically deleted except for commercial authorizations which are automatically deleted after 24 months of inactivity.

If it is determined that a payee's direct deposit status should become inactive, the Comptroller's Electronic Commerce section staff will terminate that payee's record on the Authorization file.

PROG NAME: ET115P / ETR116
 DATE RUN: 04/06/99

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 DIRECT DEPOSIT RETURNS

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AGENCY 593

SOC SEC NO	NAME	AUTH CODE	W-S WAR-NO	TRACE NO	TRAN INSTIT	DD ACCT NO	EFF DATE	NET AMT
XX-XX-6789	JONES JANE J	59301000000	R 0017190	0036013	22		04/01/99	0.00
		REASON RETURNED	C02 - INCORRECT TRANSIT/ROUTING NUMBER				ADDENDA CT	0
		CHANGE RETURNED						
XX-XX-9876	SMITH JOHN Q	59301000000	R 0017190	0020928	22		04/01/99	0.00
		REASON RETURNED	C01 - INCORRECT ACCOUNT NUMBER				ADDENDA CT	0
		CHANGE RETURNED						
XX-XX-3333	BROWN BETTY J	59301000000	R 0017190	0032658	22		04/01/99	0.00
		REASON RETURNED	C02 - INCORRECT TRANSIT/ROUTING NUMBER				ADDENDA CT	0
		CHANGE RETURNED						
XX-XX-4321	JOHNSON JIM Z	59301000000	R 0017190	0035922	32		04/01/99	0.00
		REASON RETURNED	C02 - INCORRECT TRANSIT/ROUTING NUMBER				ADDENDA CT	0
		CHANGE RETURNED						
XX-XX-6666	CUSAS THOMAS W	59301000000	R 0017190	0036218	32		04/01/99	0.00
		REASON RETURNED	C02 - INCORRECT TRANSIT/ROUTING NUMBER				ADDENDA CT	0
		CHANGE RETURNED						
XX-XX-1111	DEBIT PAULA O	59301000000	R 0017190	0036012	22		04/01/99	0.00
		REASON RETURNED	C02 - INCORRECT TRANSIT/ROUTING NUMBER				ADDENDA CT	0
		CHANGE RETURNED						
TOTAL RETURNS		6	TOTAL AMOUNT OF RETURNS		0.00			

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INTRODUCTION

This section of the SAMS Manual explains in general the workflow and procedural requirements associated with the issuance, payment, and exception processing of warrants.

The Comptroller can draw a warrant only when she/he is presented with an itemized, properly approved and certified voucher. After satisfying herself/himself as to the legality and regularity of such a voucher, and the availability of appropriated funds or other expenditure authority, the Comptroller prepares a warrant ordering the Treasurer to pay the requested amount to the payee. The warrant must then be countersigned by the Treasurer, after which the Comptroller prepares it for mailing or other delivery to the payee. A warrant becomes issued and thus outstanding when the warrant leaves the custody of the Comptroller.

Although there are differences, a warrant may be regarded as the equivalent of a check in commercial or private practice. Technically, a warrant is a negotiable instrument drawn by the Comptroller on the State Treasury to effect payment from funds held by the Treasurer for debts incurred by State agencies or for fund transfers authorized for payment by the Comptroller. In effect, it is an order to the State Treasurer from the Comptroller to honor the claim of the bearer when the warrant is presented to the Treasurer for payment.

This subsection, the Overview, presents statutory references relating to warrants and describes the general system flow associated with the payment and exception processing of warrants.

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STATUTE REFERENCE

Statutory authority for the issuance, return, voidance and replacement of warrants is contained in the "State Comptroller Act (15 ILCS 405)." Guidance in applying these provisions is contained throughout this section.

15 ILCS 405/9

Sec 9. Warrants; vouchers; preaudit.

(a) No payment may be made from public funds held by the State Treasurer in or outside of the State treasury, except by warrant drawn by the Comptroller and presented by him to the treasurer to be countersigned except for payments made pursuant to Section 9.03 or 9.05 of this Act.

(b) No warrant for the payment of money by the State Treasurer may be drawn by the Comptroller without the presentation of itemized vouchers indicating that the obligation or expenditure is pursuant to law and authorized, and authorizing the Comptroller to order payment.

(c) The Comptroller shall examine each voucher required by law to be filed with him and determine whether unencumbered appropriations or unencumbered obligational or expenditure authority other than by appropriation are legally available to incur the obligation or to make the public funds. If he determines that unencumbered appropriations or other obligational or expenditure authority are not available from which to incur the obligation or make the expenditure, the Comptroller shall refuse to draw a warrant.

(d) The Comptroller shall examine each voucher and all other documentation required to accompany the voucher and shall ascertain whether the voucher and documentation meet all requirements established by or pursuant to law. If the Comptroller determines that the voucher and documentation do not meet applicable requirements established by or pursuant to law, he shall refuse to draw a warrant. As used in the Section, "requirements established by or pursuant to law" includes statutory enactments and requirements established by rules and regulations adopted pursuant to this Act.

(e) Prior to drawing a warrant, the Comptroller may review the voucher, any documentation accompanying the voucher, and any other documentation related to the transaction on file with him, and determine if the transaction is in accordance with the law. If based on his review the Comptroller has reason to believe that such transaction is not in accordance with the law, he shall refuse to draw a warrant.

(f) Where the Comptroller refuses to draw a warrant pursuant to this Section, he shall maintain separate records of such transactions.

(g) State agencies shall have the principal responsibility for the preaudit of their encumbrances, expenditures, and other transactions as otherwise required by law.

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Time for Presentation of Warrants-Effect of Failure to Present-Date
of Warrant. (15 ILCS 405/10.07)

Sec. 10.07. Warrants not presented to the State Treasurer within 12 months of the date of issuance shall be void, and the State Treasurer shall not pay any warrant presented to him or her after 12 months. Each warrant shall clearly bear a warning that it is void after 12 months from the date of issuance. Warrants outstanding after 12 months after issuance by the comptroller shall be cancelled by the comptroller and the State Treasurer. Each warrant shall show on its face the date of its issuance.

Warrants Undeliverable to Payee. (15 ILCS 405/10.08)

Sec. 10.08. Warrants undeliverable to the payee. If any warrant is undeliverable to the payee, it shall be returned to the comptroller, who shall if he determines that the warrant is undeliverable mark the face of the warrant "Canceled for Redeposit", cancel the warrant and transmit written notice to the vouchering agency of such cancellation.

Upon receiving a warrant returned for redeposit, the comptroller may redeposit it with the State Treasurer. Warrants mailed by the comptroller to the payee (or the payee's designated addressee) may be considered undeliverable if returned by the United States Postal Service after attempted delivery or may be remailed once by the Comptroller within 30 days of the date of return to a corrected address supplied by the issuing agency except that warrants paying grants to individuals under the Illinois Public Aid Code shall not be remailed. Warrants returned uncashed to the comptroller by any State agency, or by any person other than the payee, may, after inquiry as to its deliverability if the warrant is not void, be treated as an undeliverable warrant under this Section. Warrants returned to the comptroller which he determines to be deliverable or redeliverable shall be mailed by him to the payee or other designated addressee if a reasonable time remains before the warrant shall become void.

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Return of Undeliverable Warrant in Possession of State Agency. (15 ILCS 405/10.09)

Sec. 10.09. Any warrant which comes into the possession of a State agency after delivery to the payee or after an attempt to deliver the warrant to the payee shall be promptly returned by the agency to the comptroller, and shall not be redelivered to the payee by any such agency. Upon the receipt of each returned warrant, the comptroller shall treat such warrant as provided in Section 10.08.

Lost, Mislaid, Destroyed or Void Warrants-Replacement Warrants.
(15 ILCS 405/10.10)

Sec. 10.10. (a) If any comptroller's warrant is lost, mislaid or destroyed, or becomes void after issuance, so that it cannot be presented for payment by the person entitled thereto, the comptroller, at any time before that warrant is paid by the State Treasurer, but within 5 years of the date of issuance, may issue a replacement warrant to the person entitled thereto. If the original warrant was not cancelled or did not become void, the comptroller, before issuing the replacement warrant, shall issue a stop payment order on the State Treasurer and receive a confirmation of the stop payment order on the original warrant from the State Treasurer.

(b) Only the person entitled to the original warrant, or his heirs or legal representatives, or a third party to whom it was properly negotiated or the heirs or legal representatives of such party, may request a replacement warrant. In the case of a warrant issued to a payee who dies before the warrant is paid by the State Treasurer and whose estate has been probated pursuant to law, the comptroller, upon receipt of a certified copy of a judicial order establishing the person or entity entitled to payment, may issue a replacement warrant to such person or entity.

(c) Within 12 months from the date of issuance of the original warrant, if the original warrant has not been canceled for redeposit, the comptroller may issue a replacement warrant on the original voucher drawing upon the same fund and charging the same appropriation or other expenditure authorization as the original warrant.

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(d) Within 12 months from the date of issuance of the original warrant, if the original warrant has been canceled for redeposit, and if the issuance of the replacement warrant would not over-obligate the appropriation or other expenditure authority against which it is drawn, the comptroller may issue the replacement warrant. If the original warrant was issued against an appropriation or other expenditure authority which has lapsed, the replacement warrant shall be drawn on the Warrant Escheat Fund. If the appropriation or other obligational authority against which the replacement warrant is drawn has not lapsed, the comptroller shall notify the originating agency of the request for a replacement warrant and shall receive a replacement voucher from that agency before drawing the replacement warrant, which shall be drawn on the same fund and charged to the same appropriation or other expenditure authority as the original warrant.

(e) Within 12 months from the date of issuance of the original warrant, if the original warrant has been canceled for redeposit, the comptroller may not issue a replacement warrant where such issuance would over-obligate the appropriation or other expenditure authority against which the original warrant was drawn. Whenever the comptroller is presented with a request for a replacement warrant which may not be issued under the limitation of this subsection, if the appropriation or other expenditure authority against which the original warrant was drawn has not lapsed, the comptroller shall immediately inform the originating agency of the request and that the request may not be honored because of the resulting over-obligation, and shall request the agency to determine whether or not that agency will take some corrective action before the applicable expenditure authorization lapses. The originating agency shall respond to the comptroller's inquiry within 5 business days.

(f) After 12 months from the date of issuance of the original warrant, if the original warrant has not been cancelled for redeposit, the comptroller shall issue the replacement warrant on the Warrant Escheat Fund.

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(f-5) After 5 years from the date of issuance of the original warrant but no later than 10 years after that date, the Comptroller may issue a replacement warrant on the Warrant Escheat Fund to a person or entity entitled thereto, as those persons and entities are described in subsection (b) of this Section, if the following requirements are met:

- (1) the person or entity verifies that they are entitled to the original warrant;
- (2) in the case of a warrant that is not presented by the requestor, the paying agency certifies that the original payee is still entitled to the payment; and
- (3) the Comptroller's records are available and confirm that the warrant was not replaced.

(g) Except as provided in this Section, requests for replacement warrants for more than \$500 shall show entitlement to such warrant by including an affidavit, in writing, sworn before a person authorized to administer oaths and affirmations, stating the loss or destruction of the warrant, or the fact that the warrant is void. However, when the written request for a replacement warrant submitted by the person to whom the original warrant was issued is accompanied by the original warrant, no affidavit is required. Requests for replacement warrants for \$500 or less shall show entitlement to such warrant by submitting a written statement of the loss or destruction of the warrant, or the fact that the warrant is void on an application form prescribed by the Comptroller. If the person requesting the replacement is in possession of the original warrant, or any part thereof, the original warrant or the part thereof must accompany the request for replacement. The comptroller shall then draw such replacement warrant, and the treasurer shall pay the replacement warrant. If at the time of a loss or destruction a warrant was negotiated to a third party, however (which fact shall be ascertained by the oath of the party making the application, or otherwise), before the replacement warrant is drawn by the comptroller, the person requesting the replacement warrant must give the comptroller a bond or bonds with sufficient sureties, to be approved by the comptroller, when required by regulation of the comptroller, payable to the People of the State of Illinois, for the refunding of the amount, together with all costs and charges, should the State afterwards be compelled to pay the original warrant.

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Escheated Warrant-Warrant Escheat Fund. (15 ILCS 405/10.14)

Sec. 10.14. When a warrant becomes void and is canceled under Section 10.07, any money which has been set aside by the comptroller and the State Treasurer for the payment of such warrant shall escheat to the State of Illinois, and shall be paid into the Warrant Escheat Fund.

Refusal to Draw and Issue Replacement Warrant-Action in Court of Claims-Limitation.
(15 ILCS 405/10.16)

Sec. 10.16. If the comptroller refuses to draw and issue a replacement warrant under Section 10.10, persons who are entitled under Section 10.10 to request a replacement warrant may file an action in the Court of Claims for the payment of the sum indicated due on the warrant. For the purpose of the limitations prescribed in Section 22 of “An Act to create the Court of Claims, to prescribe its powers and duties, and to repeal an Act herein named”, filed July 17, 1945, as now or hereafter amended, the actions created in this Section shall accrue from the date of the Comptroller’s refusal.

Direct Deposit of State Payments. (15 ILCS 405/9.03)

Sec. 9.03. Direct deposit of State payments.

(a) The Comptroller, with the approval of the State Treasurer, may provide by rule or regulation for the direct deposit of any payment lawfully payable from the State Treasury and in accordance with federal banking regulations including but not limited to payments to (i) persons paid from personal services, (ii) persons receiving benefit payments from the Comptroller under the State pension systems, (iii) individuals who receive assistance under Articles III, IV, and VI of the Illinois Public Aid Code, (iv) providers of services under the Mental Health and Developmental Disabilities Administrative Act, (v) providers of community-based mental health services, and (vi) providers of services under programs administered by the State Board of Education, in the accounts of those persons or entities maintained at a bank, savings and loan association, or credit union, where authorized by the payee. The Comptroller also may deposit public aid payments for individuals who receive assistance under Articles III, IV, VI, and X of the

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Illinois Public Aid Code directly into an electronic benefits transfer account in a financial institution approved by the State Treasurer as prescribed by the Illinois Department of Human Services and in accordance with the rules and regulations of that Department and the rules and regulations adopted by the Comptroller and the State Treasurer. The Comptroller, with the approval of the State Treasurer, may provide by rule for the electronic direct deposit of payments to public agencies and any other payee of the State. The electronic direct deposits may be made to the designated account in those financial institutions specified in this Section for the direct deposit of payments. Within 6 months after the effective date of this amendatory Act of 1994, the Comptroller shall establish a pilot program for the electronic direct deposit of payments to local school districts, municipalities, and units of local government. The payments may be made without the use of the voucher-warrant system, provided that documentation of approval by the Treasurer of each group of payments made by direct deposit shall be retained by the Comptroller. The form and method of the Treasurer's approval shall be established by the rules or regulations adopted by the Comptroller under this Section.

(b) Except as provided in subsection (b-5), all State payments for an employee's payroll or an employee's expense reimbursement must be made through direct deposit. It is the responsibility of the paying State agency to ensure compliance with this mandate. If a State agency pays an employee's payroll or an employee's expense reimbursement without using direct deposit, the Comptroller may charge that employee a processing fee of \$2.50 per paper warrant. The processing fee may be withheld from the employee's payment or reimbursement. The amount collected from the fee shall be deposited into the Comptroller's Administrative Fund.

(b-5) If an employee wants his or her payments deposited into a secure check account, the employee must submit a direct deposit form to the paying State agency for his or her payroll or to the Comptroller for his or her expense reimbursements. Upon acceptance of the direct deposit form, the Comptroller shall disburse those funds to the secure check account. For the purposes of this Section, "secure check account" means an account established with a financial institution for the employee that allows the dispensing of the funds in the account through a third party who dispenses to the employee a paper check.

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c) All State payments to a vendor that exceed the allowable limit of paper warrants in a fiscal year, by the same agency, must be made through direct deposit. It is the responsibility of the paying State agency to ensure compliance with this mandate. If a State agency pays a vendor more times than the allowable limit in a single fiscal year without using direct deposit, the Comptroller may charge the vendor a processing fee of \$2.50 per paper warrant. The processing fee may be withheld from the vendor's payment. The amount collected from the processing fee shall be deposited into the Comptroller's Administrative Fund. The Office of the Comptroller shall define "allowable limit" in the Comptroller's Statewide Accounting Management System (SAMS) manual, except that the allowable limit shall not be less than 30 paper warrants. The Office of the Comptroller shall also provide reasonable notice to all State agencies of the allowable limit of paper warrants.

(d) State employees covered by provisions in collective bargaining agreements that do not require direct deposit of paychecks are exempt from this mandate. No later than 60 days after the effective date of this amendatory Act of the 97th General Assembly, all State agencies must provide to the Office of the Comptroller a list of employees that are exempt under this subsection (d) from the direct deposit mandate. In addition, a State employee or vendor may file a hardship petition with the Office of the Comptroller requesting an exemption from the direct deposit mandate under this Section. A hardship petition shall be made available for download on the Comptroller's official Internet website.

(e) Notwithstanding any provision of law to the contrary, the direct deposit of State payments under this Section for an employee's payroll, an employee's expense reimbursement, or a State vendor's payment does not authorize the State to automatically withdraw funds from those accounts.

(f) For the purposes of this Section, "vendor" means a non-governmental entity with a taxpayer identification number issued by the Social Security Administration or Internal Revenue Service that receives payments through the Comptroller's commercial system. The term does not include State agencies.

(g) The requirements of this Section do not apply to the legislative or judicial branches of State government.

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PROCEDURE	WARRANTS NO LONGER OUTSTANDING	REVISION NUMBER 98-001

WARRANTS NO LONGER OUTSTANDING

After a warrant is issued, it is subsequently recorded on the Comptroller's records as no longer outstanding (i.e., cleared) when any of the following events occur.

PAID WARRANTS

When a warrant is presented for payment to the Treasurer and she/he honors the claim, the warrant is paid and thus no longer outstanding.

ESCHEATED WARRANTS

If a warrant has been outstanding after issuance for more than 12 months, it is escheated (void) and thus no longer outstanding. The only exception to this is that warrants issued from Toll Highway Authority Funds are not presently subject to escheatment; however, they are subject to automatic warrant voiding because of time.

CANCELLED WARRANTS

When an outstanding warrant, less than 12 months old, is cancelled and the amount of the warrant is redeposited in the original fund and appropriation account (if not lapsed), the warrant is cancelled and no longer outstanding. If the appropriation has lapsed, only the fund is credited. A warrant may be cancelled when an agency notifies the Comptroller that (1) a warrant was issued erroneously and the State has the warrant in its possession or (2) if it is determined that a warrant is undeliverable (e.g., the U.S. Postal Service returns a warrant as undeliverable).

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PROCEDURE	ISSUED WARRANT EXCEPTION PROCESSING	REVISION NUMBER 98-001

ISSUED WARRANT EXCEPTION PROCESSING

If an agency determines that it has some reservations concerning a voucher submitted to the Comptroller for warrant processing, or is in need of a replacement warrant, it has the following options available to remedy the situation. In each instance, a Warrant Action Request Form, C-50, must be prepared and submitted to the Adjustment Section of the Comptroller's Office.

PRE-MAIL HOLDS

The agency may request the Comptroller to attempt to withhold the warrant before mailing. This is known as a last-minute hold, and may be effected after the submission of the voucher and the actual generation of the warrant. If the Comptroller successfully effects the hold, the agency has 30 days to instruct the Comptroller on the disposition of the warrant (e.g., mail, change address, or cancel for redeposit); an item held for 30 days is considered undeliverable and will be canceled for redeposit. In the event a last-minute hold cannot be effected, the Comptroller may issue a stop-pay order to the Treasurer at the request of the vouchering agency.

The Warrant Action Request Form (C-50) on all pre-mail pull requests, must be signed by the agency head or by someone authorized to affix the agency head's signature for the type of voucher involved. The signature(s) must match that of the appropriate signature card on file in the Comptroller's Office.

STOP-PAYMENT

A stop-payment may be requested by the Comptroller as a result of a replacement request from the payee, or agency, (RPS); an agency request for a stop-payment (no replacement) (RAS), or an unsuccessful last-minute hold (e.g., the warrant was mailed before the hold request could be effected). Once a stop-payment has been placed, a warrant will not be honored by the Treasurer.

RELEASE OF STOP-PAYMENT

An agency may request the release of an agency stop-payment (RAR) (where no replacement was to be made) which will, in effect, allow the specific warrant to be honored for payment by the Treasurer.

A replacement request may be reversed by requesting to rescind the replacement request (RPR), provided that the Comptroller has not issued the replacement warrant.

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CANCELLATION

If an agency determines that a payment is erroneous, it may instruct the Comptroller to cancel the warrant for redeposit. The Comptroller will then execute this instruction if the warrant is still outstanding and in State possession. If the warrant was not issued out of the original vouchering agency's appropriation, please refer to the instructions in SAMS 25.20.20.

If the payment cancelled for redeposit should be re-issued to a different payee, such request should be submitted to the IOC on an Invoice Voucher, Form C013, for processing through the Commercial Warrant Writing System. A copy of the Warrant Action Request, Form C-50, should be attached to the C-13. For additional information, contact the Voucher Pre-Audit Unit at 217/782-3060.

WARRANT REPLACEMENT

If an agency receives communication from the payee that a warrant was lost, destroyed, not received or stolen, the agency may transmit to the Comptroller a Warrant Action Request form (C-50) or the payee's request to issue a replacement warrant; however, Section 10.10 of the Comptroller Act necessitates that certain requirements be met before a replacement warrant is issued. A request for the stop payment and replacement of any payroll warrant must originate with the employees' payroll office and must be signed by an agency official who is authorized to sign payroll vouchers.

1. Stop-pay

The Comptroller must issue a stop-payment order and receive confirmation of stop-payment on the original warrant from the State Treasurer.

2. Time Limits

The replacement warrant must be issued by the Comptroller within ten years of the issue date of the original warrant

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PROCEDURE	ISSUED WARRANT EXCEPTION PROCESSING	REVISION NUMBER 12-001

3. Certification

Except as noted below, for warrants more than \$500.00, the applicant must execute a notarized affidavit certifying loss or destruction of the original warrant and that subsequent to the execution of the affidavit she/he will not negotiate the original warrant. Further, she/he must certify entitlement and aver that she/he will return the original warrant, if discovered, to the Comptroller. This certification must be forwarded to the Comptroller. For warrants \$500.00 or less the applicant shall show entitlement by completing a written statement indicating the loss or destruction of the warrant, or the fact that the warrant is void.

If the warrant is escheated (more than 12 months old) and the original warrant is submitted with a request that it be replaced in the original name, no affidavit is required.

4. Third Party Certification

If the original warrant was negotiated to a third party, the third party must execute a notarized affidavit (except as noted in #3) certifying loss or destruction of the warrant and showing entitlement to the warrant. She/He must aver that she/he has not and will not negotiate the original warrant and that she/he will return the warrant, if discovered, to the Comptroller. This certification must be forwarded to the Comptroller, who may require a bond with sufficient sureties as required at the discretion of the Comptroller.

VOUCHERING REQUIREMENTS

I. Replacement Warrants Issued Within Twelve Months of Date of Issue of the Original Warrant.

A. Original Warrant not Canceled for Redeposit.

If a replacement warrant is to be issued within twelve months from the date of issuance of the original warrant, and the original warrant has not been returned to the Comptroller and canceled for redeposit, the replacement warrant is issued on the original voucher.

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SECTION	WARRANTS	PROCEDURE - PAGE NO. 21.10.40 4 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2014
PROCEDURE	ISSUED WARRANT EXCEPTION PROCESSING	REVISION NUMBER 14-002

B. Original Warrant Canceled for Redeposit.

- (1) If a replacement warrant is to be issued within twelve months from the date of issuance of the original warrant, and the original warrant was canceled for redeposit, the agency must prepare a new voucher and forward it to the Comptroller. The voucher must be drawn on the same appropriation or expenditure authority on which the original was drawn unless it has lapsed or is completely encumbered.
- (2) If the appropriation of a canceled warrant is lapsed or completely encumbered, a voucher, drawn on the Warrant Escheat Fund, is necessary to effect payment.

II. Replacement Warrants Issued Twelve Months to Ten Years from the Date of the Original Warrant.

- A. If a replacement warrant is to be issued from 12 months to ten years from the date of issue of the original warrant, the warrant is drawn on the Warrant Escheat Fund except in cases in which the original warrant was drawn on Toll Highway Authority funds.
- B. In cases in which the original warrant was drawn on a Toll Highway Authority fund, a new voucher must be submitted.

III. Name Change Requests

For information regarding the name change of a payee, refer to SAMS Procedure 25.20.20.

**STATE OF ILLINOIS
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SECTION	WARRANTS	PROCEDURE - PAGE NO. 21.10.50 1 of 2
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2005
PROCEDURE	DOCUMENT DESCRIPTION	REVISION NUMBER 05-002

DOCUMENT DESCRIPTION

The documents associated with the processing of warrants may be categorized as either source documents or control documents. Source documents are those documents forwarded to the Comptroller to initiate action associated with the processing of warrants. Control documents are those documents the Comptroller transmits to the agencies to notify them of action taken, action not taken or of deficiencies in the source of the documents found in each category. Detailed document descriptions, associated preparation instructions and handling procedures are located in (subsections 20 and 30.)

SOURCE DOCUMENTS

A. Vouchers

A voucher is a document which, when properly certified, authorizes the Comptroller to order payment through issuance of a warrant. Receipt of a voucher by the Comptroller initiates the action necessary for issuing a warrant. A more detailed discussion of each type of voucher and their uses may be found in Section 17, Pre-Audit and Commercial Vouchering.

B. Replacement Warrant Request & Affidavit (Form SCO-061)
(Exhibit 21.20.10-A)

A Replacement Warrant Request & Affidavit is the application and request form that a payee or other legitimate claimant must complete in order to receive a replacement warrant. For warrants issued for more than \$500.00, the affidavit must be properly completed, notarized, and received by the Comptroller, for the process of issuing a replacement warrant. Affidavits are automatically sent to all applicants upon placement of the stop payment request against the original warrant, or upon the request to reissue an escheated warrant. The form to be completed for replacement requests outside the limits outlined above is the same, except the notarization requirement is not applicable.

If the warrant is escheated and the original warrant is submitted for replacement to the original payee(s) no replacement warrant request and affidavit is required.

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SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 1988
PROCEDURE	DOCUMENT DESCRIPTION	REVISION NUMBER 89-001

C. Warrant Action Request (Form C-50) (Exhibit 21.20.20-A)

A Warrant Action Request is the form used by an agency to initiate any of the following types of action:

- . Stop-Payment (Agency) - prevents warrant replacement
- . Warrant Replacement - automatically places stop payment (payee) which allows replacement
- . Release of stop payment
- . Cancellation
- . Remailing
- . Pre-Mail Holds

When the Warrant Action Request is properly completed, it is forwarded to the Comptroller who then initiates processing of the requested action.

CONTROL DOCUMENTS

A. Notice of Returned Warrant (Exhibit 21.30.30-A)

The Notice of Returned Warrant is used to notify an agency of a warrant that was returned to the Comptroller either by the U.S. Postal Service as undeliverable or by the payee. The notice requests the agency to advise the Comptroller of the further disposition of the warrant (e.g., cancel or re-mail).

B. Agency Notification of Warrants Cancelled for Redeposit (Exhibit 21.30.40-A)

The Agency Notification of Warrants Cancelled for Redeposit is used to notify an agency that warrants were canceled for redeposit. The report is ordered by appropriation account code sequence within fund with total credit amounts for each appropriation account listed.

C. Agency Notification of Warrants Replaced (Exhibit 21.30.70-A)

The Agency Notification of Warrants Replaced is used to notify an agency that a replacement warrant has been issued.

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SECTION	WARRANTS	PROCEDURE - PAGE NO. 21.10.60 1 of 1
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2014
PROCEDURE	SYSTEM CONTROLS	REVISION NUMBER 14-002

SYSTEM CONTROLS

REQUIREMENTS FOR WARRANT EXCEPTION PROCESSING

Before the Comptroller begins exception processing on issued warrants, she/he confirms that the subject warrant was issued and its status does not conflict with the action requested (e.g., the Comptroller cannot place a stop-payment on a warrant whose status is "Paid"). Additionally, in the event that a replacement warrant is requested, the replacement warrant cannot be issued until a stop-payment has been placed against the warrant to be replaced and a properly completed "Replacement Warrant Request & Affidavit" or "Written Statement" form has been received by this Office.

WARRANT STATUS CAPABILITY

The Comptroller maintains records of all warrants issued and their subsequent disposition. These records are updated daily and their ready access allows the Comptroller to quickly verify a warrant's status before any exception processing occurs.

PRE-ISSUE HOLDS

The Comptroller's System prevents the issuance of warrants when the authorizing voucher has not passed the audit process. Once the voucher has passed the audit and been released for payment, the issuance of the warrant cannot be stopped and the warrant cannot be pulled. This feature provides control by creating an environment that allows a thorough audit of exception warrants before they are mailed.

WARRANT CANCELLATION

When a warrant is in State possession, an agency may request its cancellation, if the warrant was drawn on an appropriation over which it has jurisdiction.

STOP-PAYMENT

The Comptroller can effect or rescind a stop-payment within 24 hours of receipt of a stop-payment or release instruction from either the vouchering agency or the payee. The system differentiates stops placed by the vouchering agency to prevent the payee from releasing an agency requested stop-payment.

FORGERY

Forgery investigations are conducted by the Warrant Division of the Treasurer's Office with the assistance of the Comptroller.

**STATE OF ILLINOIS
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SECTION	WARRANTS	PROCEDURE - PAGE NO. 21.20.10 1 of 1
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2014
PROCEDURE	REPLACEMENT WARRANT REQUEST AND AFFIDAVIT	REVISION NUMBER 14-002

REPLACEMENT WARRANT REQUEST AND AFFIDAVIT
Exhibit 21.20.10-A)

(To be completed for Warrants as Outlined in Section 21.10.40, Under Certification.)

PURPOSE

The Replacement Warrant Request and Affidavit (Form SCO-061) is the application that a payee or other legitimate claimant must complete in order to receive a replacement warrant. (See procedure 21.10.40 for limitations). Reimbursement for forged or misendorsed warrants is obtained through the Office of the Treasurer, which has its own affidavit form.

DISTRIBUTION

The Request & Affidavit forms are sent directly to the claimant by the Comptroller's Office for her/his completion. This form must both be properly completed and in the Comptroller's possession before a replacement may be issued.

CONTENTS

The payee (or other claimant) should fill in their address, complete the oath and have it notarized. The Comptroller will complete the area labeled "original warrant data" and the name.

COMPLETION

Incomplete forms (i.e., those lacking a signature, notarization, etc.) do not give authority for the issuance of a replacement warrant. A second form will then be sent to the claimant for proper completion.

TIMING

Warrants may be replaced by the Comptroller up to ten years from date of issuance of the original warrant. The completed SCO-061 form must be in the Comptroller's possession before that time elapses.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

This Office may replace warrants for a period up to ten years from date of issue, after which any request for reimbursement must be directed to the Court of Claims.

Replacement Warrant Request and Affidavit

Name of Claimant . . .
Address
City and State
Attention

ORIGINAL WARRANT DATA	
Issue Date:	
No.	Amt. \$
Payee:	
Acct. Cd.	FY

STATE OF ILLINOIS _____

County of _____

WHEREAS, the Comptroller of the State of Illinois has advised me that he has issued the above-described warrant on the State Treasury; and

WHEREAS, said warrant was _____
(Specify: Lost, mislaid, destroyed, not received, stolen, or void over 12 months old.)

THEREFORE _____ for _____
(Name of Individual(s) Signing Request (name of organization, if appropriate))

of the City of _____ County of _____

State of _____, being duly sworn on oath deposes and says:

That payment has not been received by the claimant for the amount represented by the above warrant, and that the amount thereof is properly due the claimant as _____
(SPECIFY: Payee, endorsee, heir, receiver, executor, or other lawful claimant.)

That said warrant _____ been endorsed by the claimant as payable to bearer, or payable to the order of a person, financial institution, or business entity.
(has or has not)

That the claimant is held and firmly bound unto the State of Illinois for any loss incurred by negotiation, sale and transfer of said warrant.

That this document is submitted to enable the Comptroller to issue a warrant pursuant to the aforesaid claim as authorized by the provisions of the State Comptroller Act, and that the facts as stated herein are true to the best of my knowledge and belief.

PLEASE NOTE: If the original warrant is received or discovered after replacement, you must not attempt to negotiate it, but must return it to the Comptroller, if not previously done so.

(Signature)

(Signature)

SUBSCRIBED and sworn to this _____ day of _____ 20____, before me, a notary public (or _____), and I hereby certify under my official seal that I am duly authorized by the laws of the State of _____ to administer oaths in _____
(Title) (County or other jurisdiction)

(Signature)

(Official Title)

(SEAL)

Submit to:
State of Illinois
Office of the Comptroller
325 West Adams Street
Springfield, Illinois 62704-1871

ATTN: Adjustments Section*

COMPTROLLER USE ONLY
ACTION OF CLAIM

Approved Disapproved

Original Warrant Submitted Yes No



Dear Claimant:

The Comptroller's Office has received a request for a replacement of the check referenced on the affidavit on the reverse side. In order that a replacement check may be issued, the affidavit should be completed by the claimant(s) and returned to this office **BEFORE TEN YEARS FROM THE ISSUE DATE OF THE CHECK.**

- () **STOP-PAYMENT: DO NOT ATTEMPT TO NEGOTIATE THIS CHECK!**
If you receive the check in good condition, return this affidavit along with a written request to release stop-payment. You will receive notification by mail when the stop-payment has been released and you may negotiate the check. If you receive the check in poor condition or do not receive the check at all, complete the affidavit and return it to this office, at which time we will issue a replacement check.
- () **ESCHEAT REPLACEMENT:** This replacement request was given for a check that has become void. If the check is in your possession, please write "VOID" across it and return it to this office along with the replacement affidavit.

Please complete the steps indicated below:

- () The payee, or claimant, must sign the affidavit. If there is more than one payee, each person must sign the affidavit.
- () If the amount of the check is more than \$500.00, the affidavit requires completion and signature in the presence of a Notary Public or Judge, who will witness the affidavit.
- () If the amount of the check is \$500.00 or less, the affidavit requires completion and the signature of the claimant(s) but does not require notarization.
- () If the claimant is a business or governmental entity, the person completing the affidavit on behalf of that business/governmental entity **must specify** his/her name and organization on the space provided.
- () If someone other than the payee is completing the affidavit on behalf of the payee, a copy of the court documents which designate that person, such as: Power of Attorney, Plenary Guardian, Trustee or Conservator, must be provided.

Upon receipt of a properly completed and signed affidavit, we will issue a replacement check. Please contact the Adjustments Section at (217) 785-1133 for questions concerning checks that are less than 12 months old. For checks that are over 12 months old, please contact the Adjustments Section at (217) 785-1130.

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SECTION	WARRANTS	PROCEDURE - PAGE NO. 21.20.20 1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2018
PROCEDURE	WARRANT ACTION REQUEST	REVISION NUMBER 19-001

WARRANT ACTION REQUEST

PURPOSE

The Warrant Action Request form (Exhibit 21.20.20-A) is the form used by an agency to initiate any of the following types of exception actions on a warrant:

- Pre-Issue Hold
- Warrant Replacement
- Rescind Replacement Request
- Warrant Cancellation
- Place an Agency Stop-Payment
- Release an Agency Stop-Payment
- Remail

TIMING

A Warrant Action Request should be prepared and sent to the Comptroller immediately following the decision to initiate the exception action. If the voucher has not been submitted to the Comptroller's Office for processing, correct the voucher prior to submission and do not submit the C-50 form. An agency may telephone the Adjustments Section, Office of the Comptroller, 217/785-1129 or 217/785-2123 for assistance.

DISTRIBUTION

One copy of the Warrant Action Request should be retained by the agency for internal record keeping. The Comptroller requires only the original copy.

CONTENTS

REFERENCE

(1) Authorization

CONTENTS

This area contains the name and complete address of the submitting agency as well as the signature of the agency official authorizing the exception action. For salary exception actions, the agency official authorizing the exception action must have a valid signature form on file with the Comptroller's

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SECTION	WARRANTS	PROCEDURE - PAGE NO. 21.20.20 2 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2018
PROCEDURE	WARRANT ACTION REQUEST	REVISION NUMBER 19-001

REFERENCE

CONTENTS

	Office. The authorization signature must be original.
(2) Warrant Number	The warrant number should be indicated, if known.
(3) Warrant Amount	
(4) Warrant Issue Date	
(5) Line 1	Name of the payee cited on the warrant. The information provided on this line must read exactly as cited on the original warrant.
(6) Lines 2 through 4	Payee's current address. If the affidavit is to be sent to a different address than indicated on Lines 2-4, the address should be cited in the Comments section.
(7) Comments	Any additional information should be provided in this section.
(8) Voucher Number	9 digits – includes the last digit of the fiscal year in which the payment was vouchered in the first position of the voucher number.
(9) Fund	XXXX – 4 digits.
(10) Agency/Organization	XXXXXX – 5 digits.
(11) Object of Expenditure	XXXX – 4 digits.
(12) Sequence/Type	XXXX – 4 digits.
(13) Fiscal Year	XX – only the last 2 digits of the fiscal year should be cited.
(14) Vendor Number and Location	SSN or FEIN – 9 digits/Location Indicator – 1 digit, if applicable (without punctuation).

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SECTION WARRANTS

PROCEDURE - PAGE NO.
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SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2018

PROCEDURE WARRANT ACTION REQUEST

REVISION NUMBER
19-001

REFERENCE

CONTENTS

(15) Action Request

Indicate the action requested by marking the appropriate box with an "X".

(16) Attachments

Indicate attachments submitted, if applicable, by marking the appropriate box with an "X".

Information used in the completion of the Warrant Action Request can be found on SAMS OPCH and OPCL screens.



Warrant Action Request

Agency: _____

Address: _____

Contact Person: _____ **Phone:** _____

Email Address: _____ **Phone:** _____

Authorized Agency Official: _____ **Date:** _____
(Signature)

PREMAIL ACTION REQUEST:

Last Minute Hold
 Last Minute Remail
 Last Minute Hold to Cancel

REPLACEMENT ACTION REQUEST:

Replace Warrant
 (authorizes stop-pay)
 Rescind Replacement Request

OTHER ACTION REQUEST:

Place Agency Stop
 (no replacement)
 Rescind Agency Stop
 Cancel for Redeposit
 Remail Warrant

ATTACHMENTS:

Affidavit Warrant

Warrant Number	Warrant Amount	Issue Date

IOC Use	Line No.	Payee Name and Current Address
	Line 1	
	Line 2	
	Line 3	
	Line 4	

Comments:

Voucher No.	Appropriation Account Code	FY	Vendor No./Location

Replacement Requests: Please provide a copy of your internal Invoice-Voucher (C-13) or SAMS PVTX if available and applicable.

IOC USE ONLY	
Issued Warrant No.	Issue Date

Stop-payment _____

Replaced _____

Special Replacement _____

Authorized By: _____

Date: _____



Warrant Action Request

Agency: _____ (1)

Address: _____

Contact Person: _____ Phone: _____

Email Address: _____ Phone: _____

Authorized Agency Official: _____ Date: _____
(Signature)

Warrant Number (2)	Warrant Amount (3)	Issue Date (4)
-----------------------	-----------------------	-------------------

IOC Use	Line No.	Payee Name and Current Address
	Line 1	(5)
	Line 2	(6)
	Line 3	(6)
	Line 4	(6)

Comments: _____ (7)

Voucher No.	Appropriation Account Code				FY	Vendor No./Location
(8)	(9)	(10)	(11)	(12)	(13)	(14)

Replacement Requests: Please provide a copy of your internal Invoice-Voucher (C-13) or SAMS PVTX if available and applicable.

IOC USE ONLY	
Issued Warrant No.	Issue Date
	Affidavit
	Replacement Warrant
	Both

PREMAIL ACTION REQUEST:

- (15) Last Minute Hold
- (15) Last Minute Remail
- (15) Last Minute Hold to Cancel

REPLACEMENT ACTION REQUEST:

- (15) Replace Warrant
(authorizes stop-pay)
- (15) Rescind Replacement Request

OTHER ACTION REQUEST:

- (15) Place Agency Stop
(no replacement)
- (15) Rescind Agency Stop
- (15) Cancel for Redeposit
- (15) Remail Warrant

ATTACHMENTS:

- (16) Affidavit
- (16) Warrant

Stop-payment _____

Replaced _____

Special Replacement _____

Authorized By: _____

Date: _____

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SECTION	WARRANTS	PROCEDURE - PAGE NO. 21.30.30 1 of 1
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE July 1, 2018
PROCEDURE	NOTICE OF RETURNED WARRANT	REVISION NUMBER 19-001

NOTICE OF RETURNED WARRANT

PURPOSE

The Notice of Returned Warrant (Exhibit 21.30.30-A) is used to notify an agency of a warrant that was returned to the Comptroller either by the U.S. Postal Service as undeliverable or by the payee. The Comptroller may coordinate with agencies to send and receive this information in an electronic format. The Comptroller requires that the agency inform her/him of further disposition concerning the warrant. Failure to do so within 30 days will result in the warrant being canceled for redeposit.

FREQUENCY

Daily or when transactions occur.

CONTENTS

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Warrant Number.
(2)	Date notice was prepared in Comptroller's Office.
(3)	Payee Information.
(4)	Reason warrant was returned.
(5)	Comptroller instructions to the agency regarding disposition of the warrant.
(6)	Instructions from the agency to the Comptroller concerning disposition of the warrant.
(7)	Date prepared by the agency.
(8)	Signature of individual within the agency authorized to determine the disposition of the warrant.



RETURNED WARRANT - AGENCY NOTICE
(SAMS PROCEDURE 21.30.30)

(1) ABXXXXXXXX was returned in the mail to the Comptroller's Office on (2) XX / XX / XXXX

Agency:

Warrant Date:

Voucher Number:

Warrant Amount:

Vendor Number:

(3) Payee Name:

Address:

City, State, Zipcode:

Payment Text:

(4) Reason Returned:

Addressee Unknown

Moved

Not Deliverable as Addressed

No Such Number

Box Closed

Insufficient Address

Deceased

Other

Please advise this office with a re-mailing address or authority to cancel. We will hold the warrant in our files for thirty (30) days pending receipt of your reply. The warrant will automatically be cancelled for redeposit if either:

- (5) (A) thirty (30) days elapse without disposition advice being received, or
- (B) the warrant is again returned after re-mailing.

(6) _____ Please complete the entire address (Name, Street, City, state, Zip Code) and re-mail to:

_____ Cancel For Redeposit

(7) Date: _____ (8) Approved: _____

_____ Authorized Representative Please return this notice with disposition advice to:

OFFICE OF THE COMPTROLLER
ATTN: ADJUSTMENTS SECTION
325 WEST ADAMS STREET
SPRINGFIELD, IL 62704
217-785-9116



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SECTION	WARRANTS	PROCEDURE - PAGE NO. 21.30.40 1 of 2
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE January 1, 2020
PROCEDURE	AGENCY NOTIFICATION OF WARRANTS CANCELLED FOR REDEPOSIT	REVISION NUMBER 20-002

AGENCY NOTIFICATION OF WARRANTS CANCELLED FOR REDEPOSIT

PURPOSE

The Agency Notification of Warrants Cancelled for Redeposit (Exhibit 21.30.40-A) is used to notify an agency that certain warrants were cancelled for redeposit and that the amount was credited to the appropriate expenditure authority account and/or fund.

SEQUENCE

The report is sequenced by fund, expenditure authority account and warrant number. Dollar amounts are listed for each warrant, with totals for each fund and appropriation.

FREQUENCY

Daily, if transaction(s) present.

CONTENTS

<u>REFERENCE</u>	<u>CONTENTS</u>
(1) Budget Line	This line is the fiscal year, fund, agency, division, major object, detail object, sequence and type from which the warrant was drawn.
(2) Warr No	Serial number of the warrant which was cancelled.
(3) Amount	Dollar value of the warrant which was cancelled.
(4) Issue Date	The date which the subject warrant was issued.
(5) ADJ-CO	This is the adjustment code. If this column is marked with a double asterisk (**), the amount of the cancelled warrant is credited to the fund only and not to the expenditure authority account.

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SECTION	WARRANTS	PROCEDURE - PAGE NO. 21.30.40 2 of 2
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PROCEDURE	AGENCY NOTIFICATION OF WARRANTS CANCELLED FOR REDEPOSIT	REVISION NUMBER 20-001

REFERENCE

CONTENTS

- | | | |
|-----|------------|---|
| (6) | Voucher No | The agency-assigned number of the voucher which authorized issuance of the canceled warrant are prefixed by the last digit of the Fiscal year the voucher was assigned to. |
| (7) | Total Line | Following the listing for the warrants drawn on each expenditure authority account is a total line listing the dollar amount to be credited to the fund and/or the expenditure authority account. |

State agencies can access this report on the Illinois Office of the Comptroller website under the Agency Report Portal at <https://illinoiscomptroller.gov/agencies/sams/agency-report-portal/>.

REPORT ID: SW23
 DATE RUN : 10/31/19
 TIME RUN : 20:20:10

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PAGE: 1

AGENCY NOTIFICATION OF WARRANTS CANCELLED FOR REDEPOSIT
 APPROPRIATION BALANCE EFFECTIVE
 AS OF 10/31/19

AGCY: 360 COMPTROLLER

BUDGET LINE	WARR NO	AMOUNT	ISSUE DATE	ADJ	VOUCHER NO	TOTAL AMOUNT
20-0658-360-01 -19000055 -9939	ADAB9327205	19.00	09 04 19		360IW005391463	
9941		15.00				34.00
20-0658-360-01 -19000055 -9939	ADAB9327206	0.59	09 04 19		360IW005391464	0.59
20-0658-360-01 -19000055 -9939	ADAB9383037	2.10	09 17 19		360IW005395785	
9941		2.09				4.19
APPROPRIATION CREDIT		38.78				
TOTAL FUND/APPROPRIATION CREDIT		38.78				

**STATE OF ILLINOIS
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SECTION	WARRANTS	PROCEDURE - PAGE NO. 21.30.70 1 of 2
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE July 1, 2019
PROCEDURE	AGENCY NOTIFICATION OF WARRANTS REPLACED	REVISION NUMBER 20-001

Agency Notification of Warrants Replaced

PURPOSE

The Agency Notification of Warrants Replaced (Exhibit 21.30.70-A) notifies an agency of the issuance of replacement warrants.

SEQUENCE

The report is organized into two major data categories, replacement warrant data and replaced warrant data. Each of these categories is in turn sequenced by agency, account code, fiscal year and warrant number.

FREQUENCY

Daily, if transaction(s) present.

CONTENTS

REFERENCE

CONTENTS

FY Warrant Number

Fiscal year the replacement warrant is generated for. Serial number of the replacement warrant.

Voucher Number

The voucher number which authorized issuance of the replacement warrant. The individual(s) or organization to whom the replacement warrant is payable.

Amount

The dollar value of the replacement warrant.

Budget Line

This line is the fund, agency, division, major object, sequence and type to which the replacement warrant pertained.

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SECTION WARRANTS

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21.30.70 2 of 2

SUB-SECTION OUTPUT PROCEDURES

EFFECTIVE DATE
July 1, 2019

PROCEDURE AGENCY NOTIFICATION OF WARRANTS
REPLACED

REVISION NUMBER
20-001

REFERENCE

CONTENTS

Replaced Information

- | | |
|-------------------|--|
| a. Warrant Number | The serial number of the replaced warrant. |
| b. Amount | Dollar value of the replaced warrant. |

State agencies can access this report on the Illinois Office of the Comptroller website under the Agency Report Portal at <https://illinoiscomptroller.gov/agencies/sams/agency-report-portal/>.

REPORT ID: SW24
 DATE RUN : 03/07/19
 TIME RUN : 20:15:03

STATE OF ILLINOIS
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PAGE: 1

AGENCY NOTIFICATION OF WARRANTS REPLACED
 ON 03/07/19

AGENCY: 360 COMPTROLLER

FY	WARRANT NUMBER	VOUCHER NUMBER	AMOUNT	BUDGET LINE	****REPLACED INFORMATION****	
					WARRANT NUMBER	AMOUNT
19	AD AB8644962	36000079610202	3,373.82	0001-360-20 -11110000	AD SA6271387	3,373.82
19	AD AB8644961	36000079610214	1,215.67	0001-360-20 -11110200	AD SA6271399	1,215.67
19	AD AB8644967	3609TAXA074378	103.92	0204-360-01 -99390055	AD AB8458919	103.92
AGENCY TOTAL :		4,693.41				

**STATE OF ILLINOIS
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SECTION PAYROLL

PROCEDURE - PAGE NO.
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SUB-SECTION

EFFECTIVE DATE
July 1, 2020

PROCEDURE INDEX

REVISION NUMBER
21-001

23	Payroll
10	System Overview
10	Introduction
20	System Cycle and Timing
30	System Controls
40	Document Description
	.. Source Documents
	.. Output Documents
50	Statement of General Policy
60	Statute Statement
20	Input Document Procedures
05	Federal and State W-4 Forms
10	Employee's Statement of Non-residence in Illinois
15	Employee Address Certification
25	Authorization for Deposit of Recurring Payments
30	Deduction Authorization and Revocation Forms
40	Payroll Voucher
45	Payroll Voucher Distribution Schedule
50	Payroll Voucher Input File
55	Salary Refund System Overview
60	Salary Reversal Procedures
65	Salary Refund Form Processing

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SECTION PAYROLL

PROCEDURE - PAGE NO.
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SUB-SECTION

EFFECTIVE DATE
July 1, 2020

PROCEDURE INDEX

REVISION NUMBER
21-001

70	Authorization to Pick-up Salary Warrants
75	Contractual Payroll (C02 Vouchers)
80	Schedule (Form C-11)
30	Output Report Procedures
10	Payroll Warrant, Warrant Stub, and Earnings Statement
20	Agency Return File
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20 Death Benefit Procedure

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SUB-SECTION	SYSTEM OVERVIEW	EFFECTIVE DATE January 1, 2018
PROCEDURE	INTRODUCTION	REVISION NUMBER 18-002

INTRODUCTION

The State of Illinois Payroll System generates payroll warrants or electronic direct deposit transactions for all employees paid from funds held in the State Treasury for which the State Treasurer is officio or ex-officio custodian. All payroll warrants and direct deposits must be supported by a precalculated payroll voucher submitted and approved by authorized agency personnel. Deductions from gross pay reflected on the payroll voucher file must in turn be supported by a deduction authorization maintained by the employing agency. After auditing and balancing the vouchers and files, the Comptroller's Office issues employee payroll warrants or makes electronic direct deposits for the net pay amount on the voucher. The Comptroller's Office returns these warrants or, in the case of direct deposits, earnings statements, to the agency for distribution to the employees or the Comptroller provides a file for agencies to create Electronic Earnings Statements. Trailer warrants, reflecting the amounts paid to insurance companies, credit unions, unions, associations, tax sheltered annuities, parking fees, involuntary withholding offsets, Illinois Gives and child support processing fees, will be distributed by the Comptroller's Office. Warrants representing Tax Levies, Garnishments, Unemployment Compensation, Bankruptcies and money owed another State agency will be returned to the vouchering agency for distribution.

The payroll section also includes sub-systems that issue and print Contractual payments (C02 Vouchers), process salary refunds and corrections, print miscellaneous reports for the legislature, and respond to requests for information concerning State employees.

Agencies may access Payroll, SAMS and Accounting Bulletins on the Comptroller's website at www.illinoiscomptroller.gov, under the Agencies tab, for future changes.

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SUB-SECTION	PAYROLL	EFFECTIVE DATE July 1, 2020
PROCEDURE	SYSTEM CYCLE AND TIMING	REVISION NUMBER 21-001

SYSTEM CYCLE AND TIMING

The overall payroll system can be segregated into three basic segments: employee registration, voucher processing and distribution of warrants and payroll related data.

EMPLOYEE REGISTRATION

Employee registration includes procedures necessary to enroll new employees in the State payroll system and to change information pertaining to employees previously enrolled. Employees should complete and sign a federal and state withholding form (See Exhibits 23.20.05-A and 23.20.05-B.), as well as an Employee Address Certification form. (See Exhibit 23.20.15-A.) These signed forms must be maintained by the employing agency. A copy of the Employee Address Certification form should be submitted to the Comptroller's Office by agencies who do not submit electronic payroll address files. Authorizations or revocations for voluntary payroll deductions should not be sent to the Comptroller's Office and must be maintained by the vouchering agency. The Comptroller's Office does not need copies of employee W-4 forms and recommends the vouchering agency review the employee's social security card to verify it matches their completed W-4 forms.

VOUCHER PROCESSING

Voucher processing includes procedures to prepare and submit payroll vouchers to the Comptroller's Office. Payroll vouchers reflecting gross pay for each employee must be submitted by 9 a.m., four working days prior to the scheduled pay date. Agencies are required to supply a file to support the voucher. A payroll voucher distribution schedule reflecting the accounting distribution of gross expenditures and employer contributions to social security and retirement systems paid through the payroll system must be submitted with every voucher.

A new Payroll File Layout was adopted July 1, 2001 (Exhibit 23.20.50). A new abbreviated (reduced paper) version of the payroll voucher was also adopted. See Appendix F of the Payroll File Layout (Exhibit 23.20.50).

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PROCEDURE SYSTEM CYCLE AND TIMING

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WARRANTS AND PAYROLL DATA DISTRIBUTION

Distribution includes procedures to transmit payroll warrants and earnings statements from the Comptroller's Office to the agency. Warrants and earnings statements are printed alphabetically within distribution code sequence after a balanced and error-free voucher is received from the agency and are released to agencies to be distributed to employees on the scheduled pay date.

Direct deposits are credited to employees' accounts on the scheduled pay date provided a balanced and error free voucher is submitted at least four working days prior to the scheduled pay date.

In accordance with 15 ILCS 405/9.03, all State payments to an entity from a payroll or retirement voluntary deduction must be made through direct deposit. Deduction listings should be retrieved from the Comptroller's website at <https://illinoiscomptroller.gov/vendors/>. Processing fees may be charged by the Comptroller's office for issuing hard-copy warrants and/or mailing copies of deduction listings.

Payroll for employees under contract are to be processed through the salary payroll system. Therefore, employee registration, voucher processing, warrants and payroll data distribution follow the same procedures as the salary payroll.

Stipend payments are to be processed through the salary payroll system. Any agency required to make these payments must contact the Comptroller's Payroll Unit for detailed instructions prior to processing. Address files must be submitted prior to processing payments for stipends.

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PROCEDURE	SYSTEM CONTROLS	REVISION NUMBER 21-001

SYSTEM CONTROLS

Payroll system controls are segregated among the vouchering agency, the Comptroller's Office, the Department of Central Management Services, the State Treasurer, and external auditors. Together these controls ensure that payroll warrants and direct deposit transactions have been properly authorized, are accurate, and that all deductions from an employee's gross pay are supported by source documents and conform to the State Salary and Annuity Withholding Act.

AGENCIES

Agencies are responsible for completing the payroll voucher each pay period and attesting to the employee's rate of pay, gross earnings, deductions, net pay, and other required information on the voucher and file. The initial control of each payroll is at the agency level. Agencies are also responsible for distributing printed payroll warrants and earnings statements to their employees.

Employees under contract do not qualify for inclusion in the State Employees' Retirement System, the State Universities Retirement System, or the State Employees Group Insurance Program. Employees under contract who work in certain State educational facilities may qualify for membership in the Teachers' Retirement System. Employers of members of the Teacher's Retirement System are required to withhold contributions to the System. Contractual employees will be in most cases, subject to the full 7.65%* FICA tax if they are not covered under a pension plan that meets a specific defined contribution rule. The Internal Revenue Service has determined that a contractual employee meets this minimum benefit rule if he or she contributes at least 7.5% of his or her State compensation to a pension plan.

*For calendar years 2011 and 2012 only, the employee's contribution was 4.2% for FICA and 1.45% for Medicare. The Employer's contribution remained at 6.2% for FICA and 1.45% for Medicare. The employee's contribution returned to the standard 6.2% for FICA starting for the calendar year 2013. However, starting in calendar year 2013, the Affordable Care Act raised the employee's portion for the Medicare tax percentages to 2.35% for wage contributions that exceed \$200,000 in a calendar year. Wages less than \$200,000 remain at 1.45%. See Payroll Bulletins 3-10 and 3-13.

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COMPTROLLER'S OFFICE

The Comptroller's Office controls include the editing of each payroll voucher against the employee W-4 information provided on the payroll file, verification that each voucher/file cross foots and balances, and that there are sufficient funds in the State Treasury and/or unexpended appropriation to meet the expenditures on the voucher. There are also various internal control procedures to ensure warrants are printed and distributed to agencies on a timely basis, direct deposits are made on the scheduled pay date, and employee records are updated correctly.

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES-BUREAU OF PERSONNEL

The Bureau of Personnel controls include an automated post-audit of all employees who are subject to the personnel code.

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SUB-SECTION	SYSTEM OVERVIEW	EFFECTIVE DATE July 1, 2020
PROCEDURE	DOCUMENT DESCRIPTION	REVISION NUMBER 21-001

DOCUMENT DESCRIPTION

The documents pertaining to the Payroll System are categorized as either source documents or output documents. Source documents are segregated into three groups: Employee registration forms, Voucher Processing Forms and Salary Refund Forms. A brief description of each document follows.

SOURCE DOCUMENTS

I. Employee Registration Forms

The basic forms in the employee registration segment of the State payroll system are State and Federal W-4 forms, Form IL-W-5NR, Employee Address Certification forms, direct deposit authorization forms, and payroll deduction authorization forms.

A. W-4 Forms (Exhibit 23.20.05-A and 23.20.05-B)

State and Federal withholding forms provide the legal authorization for withholding taxes, and therefore must be completed by all employees and retained by the agency. (See Procedure 23.20.05.)

B. Employee's Statement of Nonresidence in Illinois, (Exhibit 23.20.10-A)

An Employee's Statement of Nonresidence in Illinois (Form IL-W-5NR) must be completed by employees claiming exemption from Illinois income tax withholding because they are residents of states which have reciprocal withholding agreements with Illinois. Reciprocal states are Iowa, Kentucky, Michigan, and Wisconsin. Agencies must have a copy of this form on file; it need not be filed with the Comptroller's Office (See Procedure 23.20.10.)

C. Employee Address Certification Forms (Exhibit 23.20.15-A)

This form should be completed by employees upon hire, when transferring employment to another agency, or when name or address changes occur. This form provides the IOC with contact information needed for the distribution of warrants, earning statements, and tax statements. The employing agency is required to maintain the signed form. A copy of this form should be submitted to the IOC for agencies that do not submit electronic payroll address files to our office.

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D. Authorization for Deposit of Recurring Payments (Exhibit 23.20.25-A)
Employees may authorize direct deposit of their salary payments by completing the Authorization for Deposit of Recurring Payments. A new form must be completed for changes in financial institutions or account number within a financial institution. (See Procedure 23.20.25.)

E. Deduction Authorization Form
This form which is distributed by the employing agency and/or vendor authorizes the Comptroller to withhold monies from an employee's gross pay for a specific purpose authorized by the employee (**5 ILCS 365/5**). Forms must be completed and signed by the employee and maintained by the agency. These deduction authorizations need not be filed with the Comptroller. (See Procedure 23.20.30.)

II. Voucher Processing Forms

There are three major source input documents that are required from agencies each pay period: the payroll voucher, the payroll voucher distribution schedule and the payroll voucher input file.

A. Payroll Voucher (Exhibit 23.20.50, Appendix F)
Payroll vouchers provide the basis for paying each employee and therefore must be submitted to the Comptroller's Office each pay period. Each voucher consists of four parts: (1) Abbreviated detail page, (2) Trailer page(s), (3) Total page, and (4) Certification page. For a contractual payroll, see Exhibit 23.20.50, Appendix I for the Certification page. The detail page(s) list name and last four digits of the social security number for each employee, reflecting gross pay and other payroll-related information. The trailer pages reflect the total amount to be paid to each vendor. The total page is the summary for selected payroll fields. The certification page must be signed by an authorized person(s) and match the signature cards on file.

B. Payroll Voucher Distribution Schedule (Exhibit 23.20.50, Appendix F)
A voucher distribution schedule must accompany all payroll vouchers and must reconcile to the total charges on the payroll voucher. The purpose of the schedule is to serve as a transmittal and control document, and to summarize all charges to appropriations made from the voucher. It therefore contains charges (if any) to State paid FICA or Medicare, retirement appropriations, and Insurance reimbursement in addition to personal services.

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- C. Payroll Voucher File
Agencies must submit a file in conjunction with their payroll vouchers. The file contains one detail record for each employee record on the payroll voucher and one trailer record for each vendor warrant.

III. Salary Refund System

The salary refund system provides agencies with the capability to completely or partially reverse the effect of payroll warrants that were issued in error. There are two major segments of the system: (1) the salary reversal procedure provides the capability to recover money that has previously been paid to vendors and now must be recovered, and (2) the salary refund form processing procedure which provides the vehicle for redepositing the money recovered into the State Treasury, crediting the appropriation from which it was paid and correcting the employee's year-to-date earnings and tax records. All salary reversals must have Comptroller's prior authorization.

- A. Salary Reversal Procedure
This procedure allows agencies to recover erroneous salary payment deductions via the payroll system, as opposed to requesting cash refunds directly from the vendor. Reversed amounts must match amounts entered on the Salary Refund Form. However, agencies may obtain the refund directly from the vendor in some instances. The money recovered is then submitted to the Comptroller's Office with the Salary Refund Form. See Payroll Bulletin 2-13 for additional information.
- B. Salary Refund Form (Exhibit 23.20.65-A)
The salary refund form is a transmittal document for depositing money in the State Treasury, crediting the appropriation accounts and adjusting the employee's earnings. The form must be accompanied by state warrant(s) or Treasury draft(s) for the amount to be redeposited. Due to timing issues, agencies must have any Treasury draft(s) prior to processing the reversal.
- C. Salary Refund File Records
The voucher input file submitted by agencies must contain a file record that corresponds to each entry on the voucher.

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IV. Other Documents

A. Authorization to Pick-Up Salary Warrants (Exhibit 23.20.70-A)

The authorization is used by State or Courier employees to provide specimen signatures to the Comptroller for person(s) authorized to pick up salary warrants from the Office of the Comptroller.

OUTPUT DOCUMENTS

I. Payroll Warrant and Stub (Exhibit 23.30.10-A)

Exhibit 23.30.10-A shows the warrant and warrant stub used for all payroll warrants. Warrants will be picked up or mailed to the agencies for distribution to the employees.

II. Agency Return File

Agency Return files will be provided to agencies upon request. Hard copy reports will not be provided.

III. Wage and Tax Statement - Form W-2 (Exhibit 23.30.50-A)

W-2's are printed annually and reflect all payments made from State funds.

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PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER 21-001

STATEMENT OF GENERAL POLICY

The State of Illinois Payroll System generates payroll warrants or direct deposit transactions for all employees, paid from funds held in the State Treasury or for which the State Treasurer is ex-officio custodian. Payments cannot be made from private funds, i.e., funds held outside the State Treasury. All warrants or direct deposits must be supported by a payroll voucher/file approved by authorized agency personnel.

Payroll vouchers may contain multiple personal services appropriations but each detail record can only be charged to one appropriation account code.

Payroll warrants or direct deposits will not be generated for vouchers drawn on insufficient funds, vouchers which are unbalanced, or vouchers which contain errors that cannot be reconciled with the agency.

Federal/ and State W-4 forms, Employee Address Certification forms, and voluntary payroll deduction authorization forms, must be signed by the employee. These original, signed forms must be maintained by the employing agency. A copy of the Employee Address Certification form must be sent to the Comptroller's Office if the agency does not submit electronic payroll address files to our office.

The Comptroller's Office maintains a master file of all employees paid from State funds and will respond to all requests for information on a timely basis.

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PROCEDURE	STATUTE STATEMENT	REVISION NUMBER 20-001

STATUTE STATEMENT

The set of laws that have the primary impact upon the State of Illinois Payroll System is the State Comptroller Act and the State Salary and Annuity Withholding Act. The most relevant sections of these acts are:

State Comptroller Act (15 ILCS 405/9): This section of the act provides that payments made from public funds must be made by a warrant drawn by the Comptroller except as provided in Section 9.03 (see below). It also specifies that agencies supply an itemized voucher and that the Comptroller's Office audit the voucher for legality and fund sufficiency prior to issuing warrants.

State Comptroller Act (15 ILCS 405/9 (b-1)): An itemized voucher for under \$5 that is presented to the Comptroller for payment shall not be paid except through electronic funds transfer.

State Comptroller Act (15 ILCS 405/9.03): This section provides that payments to a person paid from personal services may be made by direct deposit to the account of the person at a bank, savings and loan association, or credit union.

If a State Agency pays an employee's payroll without using direct deposit, the Comptroller may charge that employee a processing fee of \$2.50 per paper warrant. State employees covered by provisions in collective bargaining agreements that do not require direct deposit of paychecks are exempt from this mandate. In addition, a State employee may file a hardship petition with the Office of the Comptroller requesting an exemption from the direct deposit mandate.

State Comptroller Act (15 ILCS 405/10.05): This section provides that deductions may be made from the net pay by the Comptroller's Office whenever there is a claim in favor of the State on file against a State employee. No deductions may appear on the voucher relating to this section.

State Comptroller Act (15 ILCS 405/12): "The Comptroller shall be the State payroll officer, shall maintain the official payroll for all State agencies and shall supervise the issuance of all payroll warrants. The Comptroller shall design and approve payroll voucher forms and payroll distribution schedule forms, and any person presenting a payroll distribution schedule to the Comptroller shall use the

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prescribed form."

State Comptroller Act (15 ILCS 405/13): "The Comptroller shall prepare a schedule showing the dates on which all employees of the State shall be paid....No payment shall be made before the completion of the period for which the compensation is being paid, except that employees leaving the service of the State may be paid at the termination of their period of employment."

"Such schedule shall be prepared showing such dates of payment so as to provide as far as is practical, an even flow of work for issuance of warrants in payment of personal services." The procedure for calculating payments for fractional parts of a pay period is also prescribed.

State Comptroller Act (15 ILCS 405/26): This section provides that deductions may be made from the net pay by the Comptroller's Office whenever an employee has authorized the withholding of a portion of his or her salary for a declared disaster.

State Salary & Annuity Withholding Act (5 ILCS 365/3): This section provides the Comptroller with the directive to withhold deductions from an employee's salary based upon the withholding authorization which he has completed.

State Salary & Withholding Act (5 ILCS 365/4): This section specifies the type of voluntary deductions that can be made under the Act.

Wage Deduction for Benefit of Creditors Act (735 ILCS 5/12 - 801): This section describes the statutory duty of the employer (the particular state agency which employs the defendant named in the wage deduction summons) when served with a wage deduction summons.

Voluntary Payroll Deductions Act of 1983 (5 ILCS 340/1): This Act authorizes the withholding of monies for certain qualified charitable organizations upon employee request.

State Finance Act (30 ILCS 105/14a): This section describes the procedures for payment of accrued vacation time, overtime and sick leave upon the death or termination of an employee.

State Finance Act (30 ILCS 105/9.03): This section provides the certification statement required for every State payroll voucher. Public Act 100-0655 amended

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30 ILCS 105/9.03 on July 31, 2018 and applies to appropriations passed after this date. Public Act 100-0655 prohibits the Governor's Office from paying employees of that office from other state agency appropriations. The Illinois Office of the Comptroller will not accept payroll vouchers from the Governor's Office citing appropriations passed after July 31, 2018, belonging to other state agency.

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PROCEDURE FEDERAL AND STATE W-4 FORMS

REVISION NUMBER
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FEDERAL AND STATE W-4 FORMS (Exhibits 23.20.05-A and 23.20.05-B)

PURPOSE

Each employee must complete a Federal and State W-4 form (Comptroller forms C-25). The C-25 forms can be found on the Comptroller's website at <http://illinoiscomptroller.gov/agencies/accounting-forms/>. Worksheets for completion of the W-4 forms are included. The information entered on these forms is used to calculate the amount of federal and state withholding taxes as certified on the payroll voucher for each employee.

The IRS provides additional assistance for employees completing the Federal W-4 form at <https://www.irs.gov/individuals/tax-withholding-estimator>. Employing agencies may also obtain assistance with calculating withholding for the Federal W-4 form at <https://www.irs.gov/businesses/small-businesses-self-employed/income-tax-withholding-assistant-for-employers>.

REQUIREMENTS

Effective January 1, 1982, all State agencies must have on file a properly completed Federal and State W-4 form for all active employees. If an employee refuses to complete a W-4 form or refuses to correct an invalid W-4 form, then use the following guidelines. An employee who was first paid wages prior to 2020 should be treated as single and claiming zero allowances on a 2019 or older W-4 form. An employee who is first paid wages in 2020, including an employee who previously worked for you and was rehired in 2020, should be treated as if the employee had checked the box for Single or Married Filing Separately in Step 1(c) and made no entries in Step 2, Step 3, or Step 4 of the 2020 W-4 form.

State agencies must maintain the last effective W-4 forms for terminated employees for a period of 4 1/2 years or as long as wages are owed. Any employee returning from a leave of absence of six months or longer is required to complete a new Federal and State W-4 form. The W-4 forms should be completed and signed by each employee. The original, signed form must be retained by the employing agency.

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PROCEDURE FEDERAL AND STATE W-4 FORMS

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EXEMPTION FROM INCOME TAX WITHHOLDING FOR ELIGIBLE PERSONS

An employee may claim exemption from income tax withholding if he or she did not have income tax liability in the prior year and expects the same in the current year. However, the wages may still be subject to social security and Medicare taxes. In most cases, an employee may claim exemption from state income tax only if he can claim exemption from federal income tax. To continue claiming exemption from withholding an employee must complete a new W-4 form each year by February 15th. If the employee doesn't complete a new W-4 form by February 15th agencies should begin withholding as if the employee had checked the box for Single or Married filing separately in Step 1(c) and made no entries in Step 2, Step 3, or Step 4 of the 2020 W-4 form.

WITHHOLDING ON NONRESIDENT ALIENS

Employers should refer to the following IRS publications for withholding instructions for nonresident aliens, IRS Publication 515 *Withholding of Tax on Nonresident Aliens and Foreign Entities* at <https://www.irs.gov/publications/p515>, IRS Publication 519 *U.S. Tax Guide for Aliens* at <https://www.irs.gov/pub519>, and Notice 1392 *Supplemental Form W-4 Instructions for Nonresident Aliens* at <https://www.irs.gov/pub/irs-pdf/n1392.pdf>.

2020

Form **W-4**

Employee's Withholding Certificate

Department of the Treasury
Internal Revenue Service

▶ **Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.**
▶ **Give Form W-4 to your employer.**
▶ **Your withholding is subject to review by the IRS.**

Step 1: Enter Personal Information	(a) First name and middle initial	Last name	(b) Social security number
	Address		▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly (or Qualifying widow(er)) <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the online estimator, and privacy.

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3–4); **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld ▶

TIP: To be accurate, submit a 2020 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependents	If your income will be \$200,000 or less (\$400,000 or less if married filing jointly):		
	Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$ _____		
	Multiply the number of other dependents by \$500 ▶ \$ _____		
	Add the amounts above and enter the total here	3	\$ _____
Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income	4(a)	\$ _____
	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here	4(b)	\$ _____
	(c) Extra withholding. Enter any additional tax you want withheld each pay period	4(c)	\$ _____

Step 5: Sign Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

▶ _____ ▶ _____
Employee's signature (This form is not valid unless you sign it.) **Date**

Employers Only	Employer's name and address	First date of employment	Employer identification number (EIN)

General Instructions

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505.

Exemption from withholding. You may claim exemption from withholding for 2020 if you meet both of the following conditions: you had no federal income tax liability in 2019 and you expect to have no federal income tax liability in 2020. You had no federal income tax liability in 2019 if (1) your total tax on line 16 on your 2019 Form 1040 or 1040-SR is zero (or less than the sum of lines 18a, 18b, and 18c), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2020 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 16, 2021.

Your privacy. If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator: if you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:

1. Expect to work only part of the year;
2. Have dividend or capital gain income, or are subject to additional taxes, such as the additional Medicare tax;
3. Have self-employment income (see below); or
4. Prefer the most accurate withholding for multiple job situations.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

If you (and your spouse) have a total of only two jobs, you may instead check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. Step 3 of Form W-4 provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 972, Child Tax Credit and Credit for Other Dependents. You can also include **other tax credits** in this step, such as education tax credits and the foreign tax credit. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2020 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b) – Multiple Jobs Worksheet *(Keep for your records.)*



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

- 1 **Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, **skip** to line 3 **1** \$ _____

- 2 **Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
 - a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a **2a** \$ _____
 - b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b **2b** \$ _____
 - c Add the amounts from lines 2a and 2b and enter the result on line 2c **2c** \$ _____

- 3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. **3** _____

- 4 **Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (along with any other additional amount you want withheld) **4** \$ _____

Step 4(b) – Deductions Worksheet *(Keep for your records.)*



- 1 Enter an estimate of your 2020 itemized deductions (from Schedule A (Form 1040 or 1040-SR)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income **1** \$ _____

- 2 Enter: $\left\{ \begin{array}{l} \bullet \$24,800 \text{ if you're married filing jointly or qualifying widow(er)} \\ \bullet \$18,650 \text{ if you're head of household} \\ \bullet \$12,400 \text{ if you're single or married filing separately} \end{array} \right\}$ **2** \$ _____

- 3 If line 1 is greater than line 2, subtract line 2 from line 1. If line 2 is greater than line 1, enter "-0-" **3** \$ _____

- 4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040 or 1040-SR)). See Pub. 505 for more information **4** \$ _____

- 5 **Add** lines 3 and 4. Enter the result here and in **Step 4(b)** of Form W-4 **5** \$ _____

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Married Filing Jointly or Qualifying Widow(er)

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$220	\$850	\$900	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,210	\$1,870	\$1,870
\$10,000 - 19,999	220	1,220	1,900	2,100	2,220	2,220	2,220	2,220	2,410	3,410	4,070	4,070
\$20,000 - 29,999	850	1,900	2,730	2,930	3,050	3,050	3,050	3,240	4,240	5,240	5,900	5,900
\$30,000 - 39,999	900	2,100	2,930	3,130	3,250	3,250	3,440	4,440	5,440	6,440	7,100	7,100
\$40,000 - 49,999	1,020	2,220	3,050	3,250	3,370	3,570	4,570	5,570	6,570	7,570	8,220	8,220
\$50,000 - 59,999	1,020	2,220	3,050	3,250	3,570	4,570	5,570	6,570	7,570	8,570	9,220	9,220
\$60,000 - 69,999	1,020	2,220	3,050	3,440	4,570	5,570	6,570	7,570	8,570	9,570	10,220	10,220
\$70,000 - 79,999	1,020	2,220	3,240	4,440	5,570	6,570	7,570	8,570	9,570	10,570	11,220	11,240
\$80,000 - 99,999	1,060	3,260	5,090	6,290	7,420	8,420	9,420	10,420	11,420	12,420	13,260	13,460
\$100,000 - 149,999	1,870	4,070	5,900	7,100	8,220	9,320	10,520	11,720	12,920	14,120	14,980	15,180
\$150,000 - 239,999	2,040	4,440	6,470	7,870	9,190	10,390	11,590	12,790	13,990	15,190	16,050	16,250
\$240,000 - 259,999	2,040	4,440	6,470	7,870	9,190	10,390	11,590	12,790	13,990	15,520	17,170	18,170
\$260,000 - 279,999	2,040	4,440	6,470	7,870	9,190	10,390	11,590	13,120	15,120	17,120	18,770	19,770
\$280,000 - 299,999	2,040	4,440	6,470	7,870	9,190	10,720	12,720	14,720	16,720	18,720	20,370	21,370
\$300,000 - 319,999	2,040	4,440	6,470	8,200	10,320	12,320	14,320	16,320	18,320	20,320	21,970	22,970
\$320,000 - 364,999	2,720	5,920	8,750	10,950	13,070	15,070	17,070	19,070	21,290	23,590	25,540	26,840
\$365,000 - 524,999	2,970	6,470	9,600	12,100	14,530	16,830	19,130	21,430	23,730	26,030	27,980	29,280
\$525,000 and over	3,140	6,840	10,170	12,870	15,500	18,000	20,500	23,000	25,500	28,000	30,150	31,650

Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$460	\$940	\$1,020	\$1,020	\$1,470	\$1,870	\$1,870	\$1,870	\$1,870	\$2,040	\$2,040	\$2,040
\$10,000 - 19,999	940	1,530	1,610	2,060	3,060	3,460	3,460	3,460	3,640	3,830	3,830	3,830
\$20,000 - 29,999	1,020	1,610	2,130	3,130	4,130	4,540	4,540	4,720	4,920	5,110	5,110	5,110
\$30,000 - 39,999	1,020	2,060	3,130	4,130	5,130	5,540	5,720	5,920	6,120	6,310	6,310	6,310
\$40,000 - 59,999	1,870	3,460	4,540	5,540	6,690	7,290	7,490	7,690	7,890	8,080	8,080	8,080
\$60,000 - 79,999	1,870	3,460	4,690	5,890	7,090	7,690	7,890	8,090	8,290	8,480	9,260	10,060
\$80,000 - 99,999	2,020	3,810	5,090	6,290	7,490	8,090	8,290	8,490	9,470	10,460	11,260	12,060
\$100,000 - 124,999	2,040	3,830	5,110	6,310	7,510	8,430	9,430	10,430	11,430	12,420	13,520	14,620
\$125,000 - 149,999	2,040	3,830	5,110	7,030	9,030	10,430	11,430	12,580	13,880	15,170	16,270	17,370
\$150,000 - 174,999	2,360	4,950	7,030	9,030	11,030	12,730	14,030	15,330	16,630	17,920	19,020	20,120
\$175,000 - 199,999	2,720	5,310	7,540	9,840	12,140	13,840	15,140	16,440	17,740	19,030	20,130	21,230
\$200,000 - 249,999	2,970	5,860	8,240	10,540	12,840	14,540	15,840	17,140	18,440	19,730	20,830	21,930
\$250,000 - 399,999	2,970	5,860	8,240	10,540	12,840	14,540	15,840	17,140	18,440	19,730	20,830	21,930
\$400,000 - 449,999	2,970	5,860	8,240	10,540	12,840	14,540	15,840	17,140	18,450	19,940	21,240	22,540
\$450,000 and over	3,140	6,230	8,810	11,310	13,810	15,710	17,210	18,710	20,210	21,700	23,000	24,300

Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$830	\$930	\$1,020	\$1,020	\$1,020	\$1,480	\$1,870	\$1,870	\$1,930	\$2,040	\$2,040
\$10,000 - 19,999	830	1,920	2,130	2,220	2,220	2,680	3,680	4,070	4,130	4,330	4,440	4,440
\$20,000 - 29,999	930	2,130	2,350	2,430	2,900	3,900	4,900	5,340	5,540	5,740	5,850	5,850
\$30,000 - 39,999	1,020	2,220	2,430	2,980	3,980	4,980	6,040	6,630	6,830	7,030	7,140	7,140
\$40,000 - 59,999	1,020	2,530	3,750	4,830	5,860	7,060	8,260	8,850	9,050	9,250	9,360	9,360
\$60,000 - 79,999	1,870	4,070	5,310	6,600	7,800	9,000	10,200	10,780	10,980	11,180	11,580	12,380
\$80,000 - 99,999	1,900	4,300	5,710	7,000	8,200	9,400	10,600	11,180	11,670	12,670	13,580	14,380
\$100,000 - 124,999	2,040	4,440	5,850	7,140	8,340	9,540	11,360	12,750	13,750	14,750	15,770	16,870
\$125,000 - 149,999	2,040	4,440	5,850	7,360	9,360	11,360	13,360	14,750	16,010	17,310	18,520	19,620
\$150,000 - 174,999	2,040	5,060	7,280	9,360	11,360	13,480	15,780	17,460	18,760	20,060	21,270	22,370
\$175,000 - 199,999	2,720	5,920	8,130	10,480	12,780	15,080	17,380	19,070	20,370	21,670	22,880	23,980
\$200,000 - 249,999	2,970	6,470	8,990	11,370	13,670	15,970	18,270	19,960	21,260	22,560	23,770	24,870
\$250,000 - 349,999	2,970	6,470	8,990	11,370	13,670	15,970	18,270	19,960	21,260	22,560	23,770	24,870
\$350,000 - 449,999	2,970	6,470	8,990	11,370	13,670	15,970	18,270	19,960	21,260	22,560	23,900	25,200
\$450,000 and over	3,140	6,840	9,560	12,140	14,640	17,140	19,640	21,530	23,030	24,530	25,940	27,240



Note: These instructions are written for employees to address withholding from wages. However, this form can also be completed and submitted to a payor if an agreement was made to voluntarily withhold Illinois Income tax from other (non-wage) Illinois income.

Who must complete Form IL-W-4?

If you are an employee, you must complete this form so your employer can withhold the correct amount of Illinois Income Tax from your pay. The amount withheld from your pay depends, in part, on the number of allowances you claim on this form.

Even if you claimed exemption from withholding on your federal Form W-4, U.S. Employee's Withholding Allowance Certificate, because you do not expect to owe any federal income tax, you may be required to have Illinois Income Tax withheld from your pay (see Publication 130, Who is Required to Withhold Illinois Income Tax). If you are claiming exempt status from Illinois withholding, you must check the exempt status box on Form IL-W-4 and sign and date the certificate. Do not complete Lines 1 through 3.

If you are a resident of Iowa, Kentucky, Michigan, or Wisconsin, or a military spouse, see Form W-5-NR, Employee's Statement of Nonresidence in Illinois, to determine if you are exempt.

Note If you do not file a completed Form IL-W-4 with your employer, if you fail to sign the form or to include all necessary information, or if you alter the form, your employer must withhold Illinois Income Tax on the entire amount of your compensation, without allowing any exemptions.

When must I submit this form?

You should complete this form and give it to your employer on or before the date you start work. You must submit Form IL-W-4 when Illinois Income Tax is required to be withheld from compensation that you receive as an employee. You may file a new Form IL-W-4 any time your withholding allowances increase. If the number of your claimed allowances decreases, you **must** file a new Form IL-W-4 within 10 days. However, the death of a spouse or a dependent does not affect your withholding allowances until the next tax year.

When does my Form IL-W-4 take effect?

If you do not already have a Form IL-W-4 on file with your employer, this form will be effective for the first payment of compensation made to you after this form

is filed. If you already have a Form IL-W-4 on file with this employer, your employer may allow any change you file on this form to become effective immediately, but is not required by law to change your withholding until the first payment of compensation is made to you after the first day of the next calendar quarter (that is, January 1, April 1, July 1, or October 1) that falls at least 30 days after the date you file the change with your employer.

Example: If you have a baby and file a new Form IL-W-4 with your employer to claim an additional allowance for the baby, your employer may immediately change the withholding for all future payments of compensation. However, if you file the new form on September 1, your employer does not have to change your withholding until the first payment of compensation is made to you after October 1. If you file the new form on September 2, your employer does not have to change your withholding until the first payment of compensation made to you after December 31.

How long is Form IL-W-4 valid?

Your Form IL-W-4 remains valid until a new form you have submitted takes effect or until your employer is required by the Department to disregard it. Your employer is required to disregard your Form IL-W-4 if

- you claim total exemption from Illinois Income Tax withholding, but you have not filed a federal Form W-4 claiming total exemption, or
- the Internal Revenue Service (IRS) has instructed your employer to disregard your federal Form W-4.

What is an "exemption"?

An "exemption" is a dollar amount on which you do not have to pay Illinois Income Tax that you may claim on your Illinois Income tax return.

What is an "allowance"?

The dollar amount that is exempt from Illinois Income Tax is based on the number of allowances you claim on this form. As an employee, you receive one allowance unless you are claimed as a dependent on another person's tax return (e.g., your parents claim you as a dependent on their tax return). If you are married, you may claim additional allowances for your spouse and any dependents that you are entitled to claim for federal income tax purposes. You also will receive additional allowances if you or your spouse are age 65 or older, or if you or your spouse are legally blind.

Note: For tax years beginning on or after January 1, 2017, the personal exemption allowance, and additional allowances if you or your spouse are age 65 or older, or if you or your spouse are legally blind, may **not** be claimed on your Form IL-1040 if your adjusted gross income for the taxable year exceeds \$500,000 for returns with a federal filing status of married filing jointly, or \$250,000 for all other returns. You may complete a new Form IL-W-4 to update your exemption amounts and increase your Illinois withholding.

How do I figure the correct number of allowances?

Complete the worksheet on the back of this page to figure the correct number of allowances you are entitled to claim. Give your completed Form IL-W-4 to your employer. Keep the worksheet for your records.

Note If you have more than one job or your spouse works, your withholding usually will be more accurate if you claim all of your allowances on the Form IL-W-4 for the highest-paying job and claim zero on all of your other IL-W-4 forms.

How do I avoid underpaying my tax and owing a penalty?

You can avoid underpayment by reducing the number of allowances or requesting that your employer withhold an additional amount from your pay. Even if your withholding covers the tax you owe on your wages, if you have non-wage income that is taxable, such as interest on a bank account or dividends on an investment, you may have additional tax liability. If you owe more than \$500 tax at the end of the year, you may owe a late-payment penalty or will be required to make estimated tax payments. For additional information on penalties see Publication 103, Uniform Penalties and Interest. Visit our website at tax.illinois.gov to obtain a copy.

Where do I get help?

- Visit our website at tax.illinois.gov
- Call our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**
- Call our TDD (telecommunications device for the deaf) at **1 800 544-5304**
- Write to
**ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19044
SPRINGFIELD IL 62794-9044**

Illinois Withholding Allowance Worksheet

Exhibit 23.20.05-B
July 1, 2020 (21-001)

General Information

Use this worksheet as a guide to figure your total withholding allowances you may enter on your Form IL-W-4.

Complete Step 1.

Complete Step 2 if

- you (or your spouse) are age 65 or older or legally blind, or
- you wrote an amount on Line 4 of the Deductions and Adjustments Worksheet for federal Form W-4.

If you have more than one job or your spouse works, your withholding usually will be more accurate if you claim all of your allowances on the Form IL-W-4 for the highest-paying job and claim zero on all of your other IL-W-4 forms.

You may reduce the number of allowances or request that your employer withhold an additional amount from your pay, which may help avoid having too little tax withheld.

Step 1: Figure your basic personal allowances (including allowances for dependents)

Check all that apply:

- No one else can claim me as a dependent.
- I can claim my spouse as a dependent.

- 1 Enter the total number of boxes you checked. **1** _____
- 2 Enter the number of dependents (other than you or your spouse) you will claim on your tax return. **2** _____
- 3 Add Lines 1 and 2. Enter the result. This is the total number of basic personal allowances to which you are **entitled**. You are not required to claim these allowances. The number of basic personal allowances that you choose to claim will determine how much money is withheld from your pay. See Line 4 for more information. **3** _____
- 4 Enter the total number of basic personal allowances you choose to claim on this line and Line 1 of Form IL-W-4 below. This number may not exceed the amount on Line 3 above, however you can claim as few as zero. Entering lower numbers here will result in more money being withheld(deducted) from your pay. **4** _____

Step 2: Figure your additional allowances

Check all that apply:

- I am 65 or older.
- I am legally blind.
- My spouse is 65 or older.
- My spouse is legally blind.

- 5 Enter the total number of boxes you checked. **5** _____
- 6 Enter any amount that you reported on Line 4 of the Deductions and Adjustments Worksheet for federal Form W-4 plus any additional Illinois subtractions or deductions. **6** _____
- 7 Divide Line 6 by 1,000. Round to the nearest whole number. Enter the result on Line 7. **7** _____
- 8 Add Lines 5 and 7. Enter the result. This is the total number of additional allowances to which you are **entitled**. You are not required to claim these allowances. The number of additional allowances that you choose to claim will determine how much money is withheld from your pay. **8** _____
- 9 Enter the total number of additional allowances you elect to claim on Line 2 of Form IL-W-4, below. This number may not exceed the amount on Line 8 above, however you can claim as few as zero. Entering lower numbers here will result in more money being withheld(deducted) from your pay. **9** _____

IMPORTANT: If you want to have additional amounts withheld from your pay, you may enter a dollar amount on Line 3 of Form IL-W-4 below. This amount will be deducted from your pay in addition to the amounts that are withheld as a result of the allowances you have claimed.

----- Cut here and give the certificate to your employer. Keep the top portion for your records. -----

Illinois Department of Revenue IL-W-4 Employee's Illinois Withholding Allowance Certificate

Social Security number _____

Name _____

Street address _____

City _____ State _____ ZIP _____

Check the box if you are exempt from federal and Illinois Income Tax withholding and sign and date the certificate.

- 1 Enter the total number of basic allowances that you are claiming (Step 1, Line 4, of the worksheet). **1** _____
- 2 Enter the total number of additional allowances that you are claiming (Step 2, Line 9, of the worksheet). **2** _____
- 3 Enter the additional amount you want withheld (deducted) from each pay. **3** _____

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

Your signature _____

Date _____

Employer: Keep this certificate with your records. If you have referred the employee's federal certificate to the IRS and the IRS has notified you to disregard it, you may also be required to disregard this certificate. Even if you are not required to refer the employee's federal certificate to the IRS, you still may be required to refer this certificate to the Illinois Department of Revenue for inspection. See Illinois Income Tax Regulations 86 Ill. Adm. Code 100.7110.

This form is authorized under the Illinois Income Tax Act. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.10 1 of 1
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2015
PROCEDURE	EMPLOYEE'S STATEMENT OF NONRESIDENCE IN ILLINOIS (FORM IL-W-5NR)	REVISION NUMBER 16-001

PURPOSE

The State of Illinois has entered into reciprocal agreements with Iowa, Kentucky, Michigan, and Wisconsin to exempt from taxation and withholding the compensation paid to a resident of one of these states who is working in Illinois. To be entitled to the exemptions, residents of a reciprocal state must file a copy of Form IL-W-5NR, Employee's Statement of Nonresidence in Illinois, with the employing agency. If an employee moves out of the named state of residence after filing Form IL-W-5NR, the employee must notify the employing agency within 10 days and file a new Form IL-W-5NR, if applicable.

Agencies must contact the Comptroller's Office regarding withholding agreements with any other states.

DISTRIBUTION

Agencies must have a copy of this form on file. The Comptroller's Office does not require a copy. For Iowa residents, a copy must be sent to the Iowa Department of Revenue.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.15 1 of 1
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	EMPLOYEE ADDRESS CERTIFICATION	REVISION NUMBER NEW

EMPLOYEE ADDRESS CERTIFICATION (Exhibits 23.20.15-A and 23.20.15-B)

PURPOSE

Each employee must complete an Employee Address Certification form. This form includes information the Comptroller's Office must have to ensure accurate distribution of payroll warrants, earnings statements, and annual tax statements. In addition, this information assists our office in validating personal identification information with the Social Security Administration for tax reporting purposes.

REQUIREMENTS

Each new employee, employees that have transferred to a different State agency, or current employee that needs to update their name or address information should complete Comptroller Form C-26, *Employee Address Certification* (Exhibit 23.20.15-A). The C-26 form can be found at <https://illinoiscomptroller.gov/agencies/resource-library/accounting-forms/c-26-employee-address-certification/>. The C-26 form should be completed and signed by each employee. The original, signed form must be retained by the employing agency. State agencies must maintain the most recent C-26 form for terminated employees for a period of 4 1/2 years or as long as wages are owed. Any employee returning from a leave of absence of six months or longer is required to complete a new C-26 form.

DISTRIBUTION

Agencies may provide this information to the Comptroller's Office in one of two ways. Agencies whose processor submits an electronic payroll address file on behalf of the agency does not need to provide the Comptroller's Office with a copy of the employees' C-26 forms. Information regarding the electronic payroll address file format can be found in Exhibit 23.20.15-B. Agencies whose processor does not submit electronic payroll address files, must submit a copies of the employees' C-26 forms to the Comptroller's Office.



SUSANA A. MENDOZA
 ILLINOIS STATE COMPTROLLER

Employee Address Certification

Agency Number	<input type="checkbox"/> New Employee <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change		
Social Security Number - -		Date of Birth / /	Voting County
Last Name	First Name	Middle Initial	
Voting Address	City	State	Zip Code
Mailing Address (if different than above)	City	State	Zip Code
Foreign State Providence	Foreign Postal Code		Country Code
By signing below, I hereby certify that the information contained on this form is true, correct and complete to the best of my knowledge.			
Employee Signature _____		Date / /	
Please submit a copy of this completed form to the State of Illinois Comptroller-Payroll Unit, 325 West Adams Street, Springfield, IL 62704			

Payroll Address File

This document describes the file format to be used by State Agencies transmitting payroll address information directly to the Comptroller.

I. FILE CHARACTERISTICS

The Payroll Address File records are 360 bytes in length. Numeric fields are unpacked. The Payroll Address File consists of address information for an employee.

II. FILE ORDER

The file is in order of employee's social security number.

III. ADDRESS FIELD CONVENTIONS/EXAMPLES

The following standards will be used for providing **both** mailing and voting address information. Address information should come from the employee's W-4 card.

PUNCTUATION SHOULD NOT BE USED IN ADDRESS FIELDS.

EXAMPLE 1	
LOCATION ADDRESS	11TH FLOOR
DELIVERY ADDRESS	5160 YONGE ST
CITY	TORONTO
STATE	
ZIPCODE	
ZIPCODE EXTENSION	
FOREIGN STATE/ PROVINCE	ONTARIO
FOREIGN POSTAL CODE	M2N 6L9
COUNTRY CODE	CA

EXAMPLE 2	
LOCATION ADDRESS	
DELIVERY ADDRESS	123 N PARK AVE
CITY	NEW YORK
STATE	NY
ZIPCODE	10017
ZIPCODE EXTENSION	5518
FOREIGN STATE/ PROVINCE	
FOREIGN POSTAL CODE	
COUNTRY CODE	

IV. APPENDICES

A. Valid County Code Values

ADDRESS RECORD

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Social Security Number	1	9	9	9(9)	Unique ID Number assigned by the Social Security Administration
Date of Birth	10	17	8	9(8)	Date of birth of payee (MMDDCCYY)
Paycode	18	22	5	9(5)	Unique identifier for payrolls assigned by Comptroller upon request
Filler	23	42	20	X(20)	Value Spaces
Last Name	43	62	20	X(20)	Payee's last name
First Name	63	77	15	X(15)	Payee's first name
Middle Name	78	92	15	X(15)	Payee's middle name
Suffix	93	96	4	X(4)	Payee's suffix

The following information comes from the employees W4 card. PUNCTUATION SHOULD NOT BE USED IN THE FOLLOWING FIELDS

Voting Location Address	97	118	22	X(22)	See III page 1
Voting Delivery Address	119	140	22	X(22)	See III page 1
Voting City	140	162	22	X(22)	See III page 1
Voting State	163	164	2	XX	See III page 1
Voting Zipcode	165	169	5	9(5)	See III page 1
Voting Zipcode Extension	170	173	4	9(4)	See III page 1
Voting County Code	174	176	3	9(3)	See Appendix A
Mailing Location Address	177	198	22	X(22)	See III page 1
Mailing Delivery Address	199	220	22	X(22)	See III page 1
Mailing City	221	242	22	X(22)	See III page 1
Mailing State	243	244	2	XX	See III page 1
Mailing Zipcode	245	249	5	9(5)	See III page 1
Mailing Zipcode Extension	250	253	4	9(4)	See III page 1
Foreign State/Province	254	276	23	X(23)	See III page 1
Foreign Postal Code	277	291	15	X(15)	See III page 1
Country Code	292	293	2	X(2)	See III page 1

ADDRESS RECORD

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Filler	294	360	67	X(67)	Value Spaces; <u>Comptroller</u> <u>authorization required</u> <u>prior to usage</u>

County Code Valid Format

COUNTY	CODE	COUNTY	CODE
Adams	001	Alexander	003
Bond	005	Boone	007
Brown	009	Bureau	011
Calhoun	013	Carroll	015
Cass	017	Champaign	019
Christian	021	Clark	023
Clay	025	Clinton	027
Coles	029	Cook	031
Crawford	033	Cumberland	035
DeKalb	037	DeWitt	039
Douglas	041	DuPage	043
Edgar	045	Edwards	047
Effingham	049	Fayette	051
Ford	053	Franklin	055
Fulton	057	Gallatin	059
Greene	061	Grundy	063
Hamilton	065	Hancock	067
Hardin	069	Henderson	071
Henry	073	Iroquois	075
Jackson	077	Jasper	079
Jefferson	081	Jersey	083
Jo Daviess	085	Johnson	087
Kane	089	Kankakee	091
Kendall	093	Knox	095
Lake	097	LaSalle	099
Lawrence	101	Lee	103
Livingston	105	Logan	107
McDonough	109	McHenry	111
McLean	113	Macon	115
Macoupin	117	Madison	119
Marion	121	Marshall	123
Mason	125	Massac	127
Menard	129	Mercer	131
Monroe	133	Montgomery	135
Morgan	137	Moultrie	139
Ogle	141	Peoria	143
Perry	145	Piatt	147
Pike	149	Pope	151
Pulaski	153	Putnam	155

County Code Valid Format

COUNTY	CODE	COUNTY	CODE
Randolph	157	Richland	159
Rock Island	161	St Clair	163
Saline	165	Sangamon	167
Schuyler	169	Scott	171
Shelby	173	Stark	175
Stephenson	177	Tazewell	179
Union	181	Vermilion	183
Wabash	185	Warren	187
Washington	189	Wayne	191
White	193	Whiteside	195
Will	197	Williamson	199
Winnebago	201	Woodford	203
Out of State	300	Out of Country	400

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.25 1 of 2
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2016
PROCEDURE	AUTHORIZATION FOR DEPOSIT OF RECURRING PAYMENTS	REVISION NUMBER 17-001

AUTHORIZATION FOR DEPOSIT OF RECURRING PAYMENTS
(EXHIBIT 23.20.25-A)

PURPOSE

The Authorization for Deposit of Recurring Payments (Form C-95A) is used by employees to authorize the electronic deposit of salary payments.

REQUIREMENTS

Employees may have salary payments electronically deposited into their savings or checking account at any bank, savings and loan association, or credit union which is a member of the Automated Clearing House (ACH) network. Public Act 97-0348 requires all employees receive their salary payments Direct Deposit or pay a \$2.50 processing fee unless they are on the IOC Hardship File. Employees authorize electronic direct deposits by completion of the Authorization for Deposit of Recurring Payment Form (C-95 A). The form must be completed by the employee; portions of the form should be verified by the employee's financial institution. The completed form must be submitted to the employing agency before the first direct deposit payment can be requested. Only one account can be designated by the employee for the direct deposit. The entire net pay will be deposited into this account. If the employee wishes to have a portion of the deposit transferred to another account, the employee must make arrangements with the financial institution. It cannot be done through the Payroll System.

Before the first direct deposit is sent for an employee, the Comptroller's Office must send a "prenote". A prenote is a zero dollar transaction that must be sent through the ACH network at least three calendar days before any money is actually sent to the employee's account. It conveys the same information, with the exception of the dollar amount and transaction code, that will be carried on subsequent dollar entries. It notifies the employee's financial institution that the customer will be receiving deposits into the specified account and serves to identify any errors with the account type, account number, or financial institution routing number.

The prenote is sent the first time an employee is coded direct deposit on the payroll voucher. Payment will be made by paper warrant. If the Comptroller's Office is not notified of errors following the prenote process, the next payment to the employee will be by direct deposit. If an error occurs, the agency will be notified to take corrective action.

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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.25 2 of 2
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE January 1, 2015
PROCEDURE	AUTHORIZATIONS FOR DEPOSIT OF RECURRING PAYMENT FORM	REVISION NUMBER 15-002

If an employee who had been receiving payment by direct deposit is not on the payroll for more than 365 days, a new prenote is required. If the unpaid leave is less than 366 days, a new prenote is not required.

RETENTION OF FORM C-95A

The agency must retain the form C-95A for two years after the employee terminates.

STATE OF ILLINOIS

IMPORTANT NOTICE: This form is to be used only for State of Illinois Recurring Payments.

If you wish your payments sent to your financial institution for deposit into your savings or checking account, you must complete this form to authorize this action. Some agencies may require your financial institution to verify routing and account information. The State Comptroller will forward your recurring payments to the destination you authorize. The financial institution may be any bank, savings bank, savings and loan association or similar institution, or Federal- or state-chartered credit union that is a member of the Automated Clearing House Access Program. If you do not have an account at such a facility, you must contact a qualifying financial institution and establish an account prior to enrolling for direct deposit.

INSTRUCTIONS

Please type or print in ink all information requested.

1. Type or print the payee's Social Security Number. Do not include dashes.
2. Type or print the name of the person to whom the payment is made. This is the Payee Name except where a representative payee has been appointed or a guardian or conservator has been appointed by a Court.
3. Type or print the Name of Program Agency.
4. Type/Print Payee Name in the space provided, sign where indicated (Signature of Payee) and print Date.
5. Type or print the Work Area Code and Telephone Number of the payee or a number where the payee can be reached during the day.
6. Type or print the Name of Financial Institution in which the payee's account resides.
7. Type or print the Financial Institution Area Code and Telephone Number.
8. Type or print the financial institution Branch Address, City, State, Zip Code where the payee's account resides.
9. Type or print the 9-digit Financial Institution Routing Number that appears at the bottom of the payee's printed checks. (The program agency may require the payee to have this information verified by the financial institution prior to submitting the authorization form.)
10. Type or print the Payee Account Number that also appears at the bottom of the payee's printed checks. The number of digits varies among institutions.
11. You must select one account type to receive recurring payments (**Checking or Savings**). Payee must indicate which one of his accounts (Savings or Checking) should receive the recurring direct deposits.
12. Attach a voided check before submitting this completed form to your agency's payroll clerk. Do not substitute a deposit slip for the voided check. Financial institutions may alter numbers that appear on deposit slips for internal purposes.

CANCELLATION INSTRUCTIONS

When entered in the payee's record with the program agency, this authorization will remain in effect until canceled by notice to the program agency by the payee or in the event of death of the payee or the beneficiary of this payment. The financial institution should also be notified if the payee cancels this agreement. The financial institution may cancel their agreement by providing the payee with a written notice 30 days in advance of the cancellation date. The payee must advise the program agency immediately if this authorization is cancelled. The financial institution cannot cancel this authorization by advice to the program agency.

Privacy Act Notice:

You previously provided your Taxpayer Identification Number (TIN), i.e. your social security number or your employer identification number, to the State of Illinois upon becoming a State of Illinois payee. Section 6109 of the Internal Revenue Code requires you to give your correct TIN to persons, such as the State of Illinois Office of the Comptroller, who must file documents with the Internal Revenue Service to report income paid to you, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA. The Illinois Office of the Comptroller, as administrator of the direct deposit program, requests verification of your TIN on the Authorization for Deposit of Recurring Payments. Your TIN verification enables proper payee identification and corresponding direction of payments as specified on your completed Authorization for Deposit of Recurring Payments. While not mandatory, failure to provide your TIN on the Authorization precludes your participation in the direct deposit program.

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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.30 1 of 1
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	DEDUCTION AUTHORIZATION AND REVOCATION FORMS	REVISION NUMBER 03-001

DEDUCTION AUTHORIZATION AND REVOCATION FORMS

PAYROLL DEDUCTION AUTHORIZATION FORMS

An employee wishing to authorize payroll deduction for insurance, money owed another State agency, Union dues, Credit Union, Association dues, Contribution to a facility of Higher Education, Insurance or certain State parking must complete a Payroll Deduction Authorization form supplied by the employing agency or the vendor.

Timing Requirements

Payroll Deduction Authorization forms must be on file in the agency's office. These forms need not be filed with the Comptroller's Office.

CHARITY DEDUCTION AUTHORIZATION FORM

An employee wishing to authorize a payroll deduction for an approved charity must complete the appropriate deduction authorization form which may be provided by the employing agency or charity.

Timing Requirements

Charity Deduction Authorization forms must be on file in the agency's office. These forms need not be filed with the Comptroller's Office.

DEDUCTION AUTHORIZATION REVOCATION

An employee who desires to partially or totally discontinue a payroll deduction must notify the employing agency in writing or on a revocation form provided by the agency or vendor.

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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.40 1 of 2
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2018
PROCEDURE	PAYROLL VOUCHER	REVISION NUMBER 19-001

PAYROLL VOUCHER (Exhibit 23.20.50, Appendix F)

PURPOSE

This document provides the Comptroller with the legal authorization to issue salary warrants, and therefore is required each pay period. Each voucher itemizes the gross pay, Federal tax, State tax, FICA, Medicare and net pay of each employee on the payroll voucher. Warrants cannot be issued for amounts different than the amounts reflected on the voucher (unless adjusted under the authority of Section 10.05 of the Comptroller Act). Effective April 16, 2014, employees are no longer prohibited from receiving Direct Deposit payments when they have an Involuntary Withholding. See Payroll Bulletin 5-14.

TIMING REQUIREMENT

Payroll vouchers and files must be submitted by 9 a.m. four working days prior to the scheduled pay date. This schedule insures that warrants will be available for distribution to the agency two days prior to the scheduled pay date.

DISTRIBUTION

There should be two (2) copies of the payroll voucher for the following distribution:

1. Comptroller copy.
2. Agency copy.

INPUT ERROR CORRECTION

Corrections to payroll vouchers and files must be made by the agency.

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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.40 2 of 2
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2018
PROCEDURE	PAYROLL VOUCHER	REVISION NUMBER 19-001

CONTENTS

Following is a description of each field on the payroll voucher (Exhibit 23.20.50, Appendix F):

1. Payroll Title: Complete Name of the Payroll Agency submitting the voucher for payment.
2. Name: Last Name, First Name, Middle Name/or Initial and Suffix of employee.
3. Position Classification (POS CLS): This five-digit code identifies the employee's job title. This office currently assigns position classification numbers for all employees exempt from the personnel code. The Department of Central Management Services assigns the position classification numbers to employees under their jurisdiction.
4. Social Security (Last 4 Digits): This is the last four digits of the employee's social security number.
5. Gross: This is the sum of base plus overtime plus lump sum plus additional gross.
6. Federal Tax (Fed Tax): Enter the amount of tax computed based upon Federal Tax Charts (plus any additional amount authorized).
7. FICA: Enter the amount of the OASDI portion of the FICA tax.
8. Medicare: Enter the HI (Medicare) portion of the FICA Tax.
9. State Tax (St. Tax): Enter the amount of tax computed based upon the State Withholding requirement.
10. Net: This figure must be the gross amount minus all deductions.
11. Pay code: This is the five-digit number assigned to the agency.
12. Voucher: This is the voucher number assigned to the voucher by the agency – MUST BE UNIQUE by fiscal year.
13. Pay Period: This is the MMDDYYYY for the first day of the Pay Period and the MMDDYYYY for the last day of the Pay Period.

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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.45 1 of 2
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2018
PROCEDURE	PAYROLL VOUCHER DISTRIBUTION SCHEDULE	REVISION NUMBER 19-001

PAYROLL VOUCHER DISTRIBUTION SCHEDULE (Exhibit 23.20.50 Appendix F)

PURPOSE

The voucher distribution schedule serves as a transmittal document for the payroll voucher, and contains a summary of the accounting distribution of the individual employee records contained in the voucher. This includes charges to personal services, Retirement, Retirement Pickup, Insurance Reimbursement and the employer's contribution to FICA and Medicare whenever applicable.

TIMING REQUIREMENTS

A voucher distribution schedule must accompany each payroll voucher.

DISTRIBUTION

Two (2) copies of the Distribution Schedule should be printed for the following distribution:

1. Comptroller - Attach to the Comptroller's copy of the payroll voucher.
2. Agency - To be retained by the agency.

CONTENTS

The data elements on the Payroll Voucher Distribution Schedule are as follows:

**STATE OF ILLINOIS
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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.45 2 of 2
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	PAYROLL VOUCHER DISTRIBUTION SCHEDULE	REVISION NUMBER 03-001

REFERENCE

CONTENTS

1	Department	Enter the name of the department, agency, board, or commission.
2	For Period Of	Enter the pay period.
3	Payroll Number Fund Dept. Code	Enter as follows: Fund -- Enter the three-digit fund code. Department -- Enter the two-digit agency code. Code -- Enter the three-digit payroll identifier code assigned by the Comptroller.
4	Division and Title Appropriation	Enter the division within the agency (administrative, operations, etc.) and the title of the appropriation (personal services, electronic data processing, etc.).
5	Voucher Number	Enter the voucher number exactly as it appears on the payroll voucher to which the schedule is attached.
6	Fund	Enter the three-digit fund code from which the payroll is being paid (001-General Revenue, 011-Road Fund, etc.).
7	Account Code and Object	Enter the organization account code and detail expenditure object as described in the statewide accounting system appropriation coding structure.
8	Amount	Enter the amount of expenditure to be charged to each appropriation account.

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SECTION PAYROLL

PROCEDURE - PAGE NO.
23.20.50 1 of 1

SUB-SECTION INPUT DOCUMENT PROCEDURES

EFFECTIVE DATE
January 1, 2019

PROCEDURE PAYROLL VOUCHER INPUT FILE

REVISION NUMBER
19-002

PAYROLL VOUCHER INPUT FILE

PURPOSE

The Voucher Input File facilitates processing of payroll vouchers in the Comptroller's Office by providing a copy of the voucher that serves as input directly into the automated payroll system. This minimizes transcription errors, provides for later cutoff dates at the agency and less clerical effort for the Comptroller's Office.

INPUT ERROR CORRECTION

The file must reflect the itemized data shown on the voucher including trailer records. Accumulation of detail file records for all monetary fields must equal and crossfoot to all columnary totals shown on the payroll voucher. Any out-of-balance situation will require a corrected voucher and file. Warrants will not be written until an out-of-balance situation is rectified by the submitting State agency.

Illinois State tax and Federal taxes will be verified based on the data provided. It is the agency's obligation as the employer to insure that the minimum tax is withheld as determined from the information shown on the employees' W-4 cards.

Payroll Voucher File

This document describes the file format to be used by State agencies transmitting payroll voucher information directly to the Comptroller. The agency return file uses same record formats.

I. FILE CHARACTERISTICS

The Payroll Voucher File records are 1170 bytes in length. Numeric fields are unpacked. Whenever possible, FTP or submit an 18-track standard label cartridge with a blocking factor of 10. The Payroll Voucher File consists of two types of records. These are:

A. *Detail Record*

Payment information for employees on the payroll.

B. *Trailer Records*

Accumulated deduction amounts for each specific deduction on the payroll.

II. FILE ORDER

The file order is paycode, voucher number, then account code.

III. NAME FIELD CONVENTIONS/EXAMPLES

The following standards will be used for providing name information. Letters (A-Z), numbers (0-9), spaces (), hyphens (-), periods (.), and apostrophes (') are allowed in name fields. Do not use any other character or symbol.

EXAMPLE 1	
FIRST NAME	GARY
MIDDLE NAME	ALLEN
LAST NAME	PERKINS
SUFFIX	JR

EXAMPLE 2	
FIRST NAME	SHAUN
MIDDLE NAME	
LAST NAME	ONEILL-SMITH
SUFFIX	III

IV. ADDRESS FIELD CONVENTIONS/EXAMPLES

The following standards will be used for providing address information. Agency Return file address information is obtained from the W-4 information on file in the IOC Payroll system.

EXAMPLE 1	
LOCATION ADDRESS	11TH FLOOR
DELIVERY ADDRESS	5160 YONGE ST
CITY	TORONTO
STATE	
ZIPCODE	
ZIPCODE EXTENSION	
FOREIGN STATE/ PROVINCE	ONTARIO
FOREIGN POSTAL CODE	M2N 6L9
COUNTRY CODE	CA

EXAMPLE 2	
LOCATION ADDRESS	
DELIVERY ADDRESS	123 N PARK AVE
CITY	NEW YORK
STATE	NY
ZIPCODE	10017
ZIPCODE EXTENSION	5518
FOREIGN STATE/ PROVINCE	
FOREIGN POSTAL CODE	
COUNTRY CODE	

V. FURTHER INFORMATION

A. **SAMS Manual**

Refer to SAMS Manual Section 23.20.40 (Payroll Input Document Procedures: Payroll Voucher) for specific details on payroll voucher field requirements.

The SAMS Manual can be downloaded online at the Illinois Office of the Comptroller's website (www.illinoiscomptroller.gov) under the Agencies tab. Adobe Acrobat© is required to view the files.

B. **CMS Administered Programs**

Need correct CMS division/group/unit that provides or that can direct where to get such information.

C. *Payroll Deduction Code Information*

Contact your Payroll Officer.

VI. APPENDICES

A. Valid *State Code Values*

B. Valid *Retirement Pickup Code and Retirement Code Values*

C. Valid *Eligibility Code Values*

D. Valid *Trailer Name 2 Format*

E. Valid *Trailer Name 3 Format*

F. Hardcopy Payroll Voucher Example

G. Valid Employee Status Codes

H. Trailer Record Codes

I. Certification of Contractual Payroll Employee Payments

DETAIL RECORD

<u>DATA</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
<u>ELEMENT</u>	<u>FROM</u>	<u>THRU</u>			
Record Type	1	2	2	XX	Value Spaces
Filler	3	7	5	X(5)	Value Spaces
Paycode	8	12	5	9(5)	Unique identifier for payrolls assigned by Comptroller upon request
Account Code					Appropriation account code number from which expenditure is to be made
Filler	13	13	1	X	Value Spaces; <u>Comptroller authorization required prior to usage</u>
Fund	14	16	3	9(3)	Fund number
Agency	17	19	3	9(3)	Agency number
Organization	20	21	2	99	Organization number
Filler	22	23	2	XX	Value Spaces; <u>Comptroller authorization required prior to usage</u>
Object Code	24	27	4	9(4)	Major object code
Sequence	28	29	2	99	Sequence number
Account Type	30	31	2	99	Appropriation account type
Filler	32	32	1	X	Value Spaces; <u>Comptroller authorization required prior to usage</u>
Detail Object	33	36	4	9(4)	Detail object code
Fiscal Year	37	38	2	99	Fiscal year to charge expenditure
Social Security Number	39	47	9	9(9)	Unique ID number assigned by the Social Security Administration
Payee Name First	48	62	15	X(15)	Payee's first name (See section III page 2)
Payee Name Middle	63	77	15	X(15)	Payee's middle name (See section III page 2)
Payee Name Last	78	97	20	X(20)	Payee's last name (See section III page 2)
Payee Name Suffix	98	101	4	X(4)	Payee's suffix (See III page 2)
Sex	102	102	1	X	Sex of payee

DETAIL RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
					<u>Valid Values</u> 'M'=Male 'F'=Female
Date of Birth	103	110	8	9(8)	Date of birth of payee (MMDDCCYY)
Employee Status Code	111	111	1	X	Code indicating a change in the status of the employee (See Appendix G)
Employee Status Date	112	119	8	9(8)	Date of change in employee status (MMDDCCYY)
Position Class	120	124	5	X(5)	Code denoting position or job title
Basis Time Work	125	125	1	X	Code indicating the type of time worked and the rate to calculate the salary on
Time Work	126	129	4	X(4)	Number of units of time payment is to be made for
Rate	130	136	7	9(5)V99	Amount of money to be paid for each unit of time
Base	137	143	7	9(5)V99	Amount to be paid for pay period covered, excluding overtime and lump sum vacation
Over Time	144	150	7	S9(5)V99	Amount of money above base pay due to employee for work performed in addition to normal working hours
Lump Sum Vacation	151	158	8	S9(6)V99	Paid when employee terminates and has vacation pay due
Gross	159	166	8	9(6)V99	Total amount earned before deductions
Additional Gross Code	167	167	1	X	Value Spaces; <u>Comptroller authorization required prior to usage</u>

DETAIL RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Additional Gross Amount	168	174	7	S9(5)V99	Value Zeroes; Other compensation subject to withholding that is included in <u>the Gross</u> ; <u>Comptroller authorization required prior to usage</u>
Additional Gross Code 2	175	175	1	X	Value Spaces; <u>Comptroller authorization required prior to usage</u>
Additional Gross 2 Amount	176	182	7	S9(5)V99	Value Zeroes; Other compensation subject to withholding that is included in the Gross; <u>Comptroller authorization required prior to usage</u>
Tax Table Indicator	183	184	2	XX	Indicates the filing status and W-4 form on file for federal tax withholding calculations. <u>Valid Values</u> "P1" = W-4 Prior to 2020, Single "P2" = W-4 Prior to 2020, Married "S1" = 2020 W-4, Standard Withholding Rate, Single "S2" = 2020 W-4, Standard Withholding Rate, Married "S3" = 2020 W-4, Standard Withholding Rate, Head of Household "X1" = 2020 W-4, Step 2 Box Checked, Single "X2" = 2020 W-4, Step 2 Box Checked, Married "X3" = 2020 W-4, Step 2 Box Checked, Head of Household
Marital Status	185	185	1	9	Indicates if employee is married or single. No longer used for tax withholding

DETAIL RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
					calculations. <u>Valid Values</u> '1' = Single '2' = Married
Federal Exemptions	186	187	2	XX	Allowable exclusions used in computing the amount of Federal tax withheld. Exemptions should only be applied with 2019 or older W-4 forms. <u>Valid Values</u> '00' through '99' 'E' = Exempt (either byte)
Federal Tax	188	195	8	S9(6)V99	Amount of federal tax withheld based on employee W-4 form
State Code	196	197	2	99	State code; See Appendix A
State Exempt	198	199	2	XX	Allowable exclusions used in computing the amount of state tax withheld <u>Valid Values</u> '00' through '99' 'E' = Exempt (either byte)
State Exempt Line 2	200	201	2	XX	Allowable exclusions for blind and/or over 65 years of age <u>Valid Values</u> '01' through '99' '00' = not eligible Spaces = not eligible
State Tax	202	208	7	S9(5)V99	Amount withheld from gross for state income tax
FICA Code	209	209	1	X	Code to indicate if FICA is to be withheld <u>Valid Values</u> 'A' = Both OASDI & HI 'B' = Not subject to FICA 'C' = HI tax only 'F' = OASDI paid; paying HI

DETAIL RECORD

<u>DATA</u> <u>ELEMENT</u>	<u>BYTES</u> <u>FROM</u> <u>THRU</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
FICA Amount	210	215	6	S9(4)V99	Amount to be withheld for OASDI
Medicare	216	221	6	S9(4)V99	Amount to be withheld for Medicare
Earned Income Credit Code	222	222	1	X	Number of W-5 certificates in effect
Earned Income Credit Amount	223	227	5	S9(3)V99	Amount of advance earned income credit
Tax Withholding Adjustment	228	235	8	S9(6)V99	Amount that adjusts taxable withholding. This field should be utilized for employees that completed a 2020 W-4 form and entered amounts in Step 3 and/or Step 4/Line 4c. This field should contain a total from Step 3 and Step 4/Line 4c and should allow for a positive and negative amount. The field should be zero filled for employees that have a 2019 or earlier W-4 form on file or did not make entries in Step 3 or Step 4/Line 4c on the 2020 W-4 form. <i>(Please note that entries made by an employee in Step 3, Step 4/Line 4a, and Step 4/Line 4b on a 2020 W-4 should be divided by the number of pay periods the employee has in a year. Step 4/Line 4c is for additional withholding per pay period so it should not be divided by the number of pay periods.)</i>
Filler	236	240	8	X(13)5)	Value Spaces; <u>Comptroller authorization required prior</u>

DETAIL RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Union Status Code	241	241	1	X	<u>to usage</u> <u>Valid Values</u> 1 – Union Deduct / Member 2 – Union Deduct / Non-Union Member 3 – Union Deduct / More than one union Space – No Union Deduction
Group Insurance Attributable Income	242	247	6	S9(4)V99	Cost of Group Term Insurance over \$50,000, incurred by employee subject to Federal and State taxes, Retirement and FICA
Other Compensation Subject to Withholding	248	254	7	S9(5)V99	Compensation received subject to Federal and State taxes, Retirement and FICA withholding
Other Compensation	255	261	7	S9(5)V99	Notation only amount indicating employee is receiving other compensation or wages in addition to payments made through the Comptroller's office (Reportable as income on W-2; not subject to withholding)
CMS Transit	262	266	5	S9(3)V99	Pretax deduction for commuter highway vehicle transit pass (public or privately operated)
CMS Parking	267	271	5	S9(3)V99	Pretax deduction for parking administered by CMS
Flexible Spending DCAP	272	278	7	S9(5)V99	Pre-tax deduction for the Dependent Care Assistance Program
Flexible Spending MCAP	279	285	7	S9(5)V99	Pre-tax deduction for the Medical Care Assistance Program
Deferred Compensation	286	292	7	S9(5)V99	Pre-tax deduction for the Deferred Compensation

DETAIL RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Long Term Care Insurance Carrier Code	293	294	2	XX	Program Value Spaces; <u>Comptroller authorization required prior to usage</u>
Long Term Care Insurance Amount	295	301	7	S9(5)V99	Value Zeroes; <u>Comptroller authorization required prior to usage</u>
Filler	302	313	12	X(12)	Value Spaces
YTD FICA Gross	314	321	8	S9(6)V99	Value Zeroes; Return file will contain YTD FICA Gross for the year
YTD Medicare Gross	322	329	8	S9(6)V99	Value Zeroes; Return file will contain YTD Medicare Gross for the year
Retirement Tier 2 Voucher Gross	330	337	8	S9(6)V99	Value zeroes; Return file will contain the voucher gross for Tier 2 Retirement
Non Taxable Income	338	345	8	S9(6)V99	Portion of gross income not subject to state and federal withholding
Non Taxable Benefits	346	352	7	S9(5)V99	Portion of State Life, State Health, and State Dental deductions treated as tax exempt
Retirement Pickup Code	353	354	2	99	Code used to determine amount of retirement picked up by employer; See Appendix B
Retirement Pickup Amount	355	361	7	S9(5)V99	Amount of retirement picked up by the employer
Retirement Code	362	362	1	X	Code indicating Retirement System to be credited; See Appendix B

DETAIL RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Retirement Amount	363	369	7	S9(5)V99	Amount deducted from gross to be forwarded to a Retirement fund
Maintenance	370	374	5	S9(3)V99	Enter the amount deducted from an employee's pay for maintenance; Maintenance will include meals, housing, etc.
SOS Parking	375	379	5	S9(3)V99	Amount deducted from gross pay for assigned SOS facility parking
Filler	380	385	6	X(6)	Value Spaces
Levy	386	392	7	9(5)V99	Amount deducted from gross pay for assignment of a tax levy, bankruptcy, wage assessment, child support, child support fees, and voluntary payment of state-owed monies
Garnishment Code	393	395	3	X(3)	Code identifying which garnishment trailer coincides with amount deducted (agency assigned) <u>Valid Values</u> '001' through '099' Spaces = no garnishment
Garnishment Amount	396	402	7	9(5)V99	Amount withheld from gross pay because of a court order of garnishment
Taxable Income Adjustment	403	410	8	S9(6)V99	This field should be utilized for employees that completed a 2020 W-4 form and entered amounts in Step 4 on Lines 4a and/or 4b. This field should contain a total of Lines 4a and 4b and should allow for a positive or negative amount. The field should be zero filled for employees that

DETAIL RECORD

<u>DATA</u> <u>ELEMENT</u>	<u>BYTES</u> <u>FROM</u> <u>THRU</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
					have a 2019 or earlier W-4 form on file or did not make entries in Step 4 on Lines 4a or 4b on the 2020 W-4 form. <i>(Please note that entries made by an employee in Step 3, Step 4/Line 4a, and Step 4/Line 4b on a 2020 W-4 should be divided by the number of pay periods the employee has in a year. Step 4/Line 4c is for additional withholding per pay period so it should not be divided by the number of pay periods.)</i>
Filler	411	413	3	X(3)	Value Spaces
Eligibility Code	414	414	1	X	Eligibility code; See Appendix C
Units Life Insurance	415	418	4	9(4)	Number of basic units of life insurance paid for by the state
Work Rate Percentage	419	420	2	99	Percentage of time worked for part time employee who qualifies and elects to participate in the State Group Insurance Program
Insurance Pay Period	421	421	1	X	The number of full pay periods for which the state and employee are to be charged for prorated life and health insurance
Insurance Reimbursement	422	428	7	S9(5)V99	The amount an agency owes for insurance if employees are not paid from the general revenue fund or the road fund
State Life Carrier Code	429	430	2	XX	Refer to CMS document <i>Life Insurance Rate Tables</i>
State Life Plan Code	431	432	2	XX	Refer to CMS document <i>Life Insurance Rate Tables</i>

DETAIL RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
State Life Amount	433	439	7	S9(5)V99	Amount deducted from gross pay for employee's portion of State Life insurance premium; Refer to CMS document <i>Life Insurance Rate Tables</i>
State Health Carrier Code	440	441	2	XX	Refer to CMS document <i>Health Insurance Rate Tables</i>
State Health Plan Code	442	443	2	XX	Refer to CMS document <i>Health Insurance Rate Tables</i>
State Health Amount	444	450	7	S9(5)V99	Amount deducted from gross pay for employee's portion of the State Health Insurance premium; Refer to CMS document <i>Health Insurance Rate Tables</i>
Dental Carrier Code	451	452	2	XX	Refer to CMS document <i>Dental Insurance Rate Tables</i>
Dental Plan Code	453	454	2	XX	Refer to CMS document <i>Dental Insurance Rate Tables</i>
Dental Amount	455	461	7	S9(5)V99	Amount deducted from gross pay for employee's State dental insurance; Refer to CMS document <i>Dental Insurance Rate Tables</i>
Miscellaneous Deduction Codes (1-20)					Refer to <i>Payroll Deduction Code Book</i>
Misc. Ded. 1 Type Code	462	462	1	X	Code used to identify the type of deduction being made
Misc. Ded. 1 Company Code	463	465	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 1 Amount	466	472	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 2 Type Code	473	473	1	X	Code used to identify the type of deduction being made

DETAIL RECORD

<u>DATA</u> <u>ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Misc. Ded. 2 Company Code	474	476	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 2 Amount	477	483	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 3 Type Code	484	484	1	X	Code used to identify the type of deduction being made
Misc. Ded. 3 Company Code	485	487	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 3 Amount	488	494	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 4 Type Code	495	495	1	X	Code used to identify the type of deduction being made
Misc. Ded. 4 Company Code	496	498	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 4 Amount	499	505	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 5 Type Code	506	506	1	X	Code used to identify the type of deduction being made
Misc. Ded. 5 Company Code	507	509	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 5 Amount	510	516	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 6 Type Code	517	517	1	X	Code used to identify the type of deduction being made
Misc. Ded. 6 Company	518	520	3	X(3)	Code used to identify the company/organization for

DETAIL RECORD

<u>DATA</u> <u>ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Code					whom the deduction is being made
Misc. Ded. 6 Amount	521	527	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 7 Type Code	528	528	1	X	Code used to identify the type of deduction being made
Misc. Ded. 7 Company Code	529	531	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 7 Amount	532	538	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 8 Type Code	539	539	1	X	Code used to identify the type of deduction being made
Misc. Ded. 8 Company Code	540	542	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 8 Amount	543	549	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 9 Type Code	550	550	1	X	Code used to identify the type of deduction being made
Misc. Ded. 9 Company Code	551	553	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 9 Amount	554	560	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 10 Type Code	561	561	1	X	Code used to identify the type of deduction being made
Misc. Ded. 10 Company Code	562	564	3	X(3)	Code used to identify the company/organization for whom the deduction is being made

DETAIL RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Misc. Ded. 10 Amount	565	571	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 11 Type Code	572	572	1	X	Code used to identify the type of deduction being made
Misc. Ded. 11 Company Code	573	575	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 11 Amount	576	582	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 12 Type Code	583	583	1	X	Code used to identify the type of deduction being made
Misc. Ded. 12 Company Code	584	586	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 12 Amount	587	593	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 13 Type Code	594	594	1	X	Code used to identify the type of deduction being made
Misc. Ded. 13 Company Code	595	597	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 13 Amount	598	604	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 14 Type Code	605	605	1	X	Code used to identify the type of deduction being made
Misc. Ded. 14 Company Code	606	608	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 14 Amount	609	615	7	S9(5)V99	Amount being withheld from the gross for the associated

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<u>DATA</u> <u>ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Misc. Ded. 15 Type Code	616	616	1	X	code Code used to identify the type of deduction being made
Misc. Ded. 15 Company Code	617	619	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 15 Amount	620	626	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 16 Type Code	627	627	1	X	Code used to identify the type of deduction being made
Misc. Ded. 16 Company Code	628	630	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 16 Amount	631	637	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 17 Type Code	638	638	1	X	Code used to identify the type of deduction being made
Misc. Ded. 17 Company Code	639	641	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 17 Amount	642	648	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 18 Type Code	649	649	1	X	Code used to identify the type of deduction being made
Misc. Ded. 18 Company Code	650	652	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 18 Amount	653	659	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 19	660	660	1	X	Code used to identify the type

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<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Type Code					of deduction being made
Misc. Ded. 19 Company Code	661	663	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 19 Amount	664	670	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 20 Type Code	671	671	1	X	Code used to identify the type of deduction being made
Misc. Ded. 20 Company Code	672	674	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 20 Amount	675	681	7	S9(5)V99	Amount being withheld from the gross for the associated code
Filler	682	695	14	X(14)	Value Spaces
Warrant Fee Indicator	696	696	1	X	Value Spaces; Return file will contain fee indicator, if applicable
Direct Deposit Transaction Code	697	698	2	99	Identification code for various types of direct deposit transactions <u>Valid Values</u> '00'=hardcopy '22'=checking '32'=savings
Direct Deposit Institution Code	699	706	8	9(8)	Receiving institution transit routing number for payees via direct deposit
Direct Deposit Account Code	707	723	17	X(17)	The account number at the receiving financial institution for payee via direct deposit
Filler	724	728	5	X(5)	Value Spaces; <u>Comptroller authorization required prior</u>

DETAIL RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			<u>to usage</u>
Location Address	729	750	22	X(22)	Value Spaces; Return file will contain employee's W-4 location address, if applicable (See III page 2)
Delivery Address	751	772	22	X(22)	Value Spaces; Return file will contain employee's W-4 delivery address (See III page 2)
City	773	794	22	X(22)	Value Spaces; Return file will contain employee's W-4 city (See III page 2)
State	795	796	2	XX	Value Spaces; Return file will contain employee's W-4 state; will be blank for foreign address (See III page 2)
Zipcode	797	801	5	X(5)	Value Spaces; Return file will contain employee's W-4 zip code; will be blank for foreign address (See III page 2)
Zipcode Extension	802	805	4	X(4)	Value Spaces; Return file will contain employee's W-4 four-digit extension of the zip code, if applicable (See III page 2)
Foreign State/ Province	806	828	23	X(23)	Value Spaces; Return file will contain employee's W-4 foreign state/province, if applicable (See III page 2)
Foreign Postal Code	829	843	15	X(15)	Value Spaces; Return file will contain employee's W-4 foreign postal code, if applicable (See III page 2)
Country Code	844	845	2	X(2)	Value Spaces; Return file will contain employee's W-4 country code, if applicable (See III page 2)

DETAIL RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Filler	846	853	8	X(8)	Value Spaces; <u>Comptroller authorization required prior to usage</u>
Voucher Number	854	861	8	X(8)	Identification number assigned to a voucher by the requesting agency NOTE: Voucher numbers must be unique by agency by fiscal year
Filler	862	869	8	X(8)	Value Spaces; <u>Comptroller authorization required prior to usage</u>
Input Code	870	870	1	X	Value Spaces; Return file will contain 'T'
Pay Period Beginning Date	871	878	8	X(8)	Value Spaces; Return file will contain the date of the first day of the period of time covered for the payment to be made (MMDDCCYY)
Pay Period End Date	879	886	8	X(8)	Value Spaces; Return file will contain the date of the last day of the period of time covered for the payment to be made (MMDDCCYY)
Pay Period	887	888	2	XX	Value Spaces; Return file will contain a two digit code indicating which pay period of the year the payment is for
Type Help	889	889	1	X	Value Spaces; Return file will contain a code indicating the type of Salary being processed
Frequency of Pay	890	890	1	X	Value Spaces; Return file will contain a code indicating if payroll is monthly, semi-monthly, or bi-weekly.
Distribution Code	891	894	4	X(4)	Assigned by the agency to determine to sorting of pay warrants; warrants will be

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<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
IB Unit Code	895	898	4	X(4)	written alphabetically within distribution code within voucher; the code will be printed on the face of the warrant Value Spaces; <u>Comptroller authorization required prior to usage</u>
GAAP Code	899	902	4	X(4)	Value Spaces; <u>Comptroller authorization required prior to usage</u>
Message 1	903	962	60	X(60)	Literal information provided by an agency to be printed on the stub of an employees warrant/earnings statement
Message 2	963	1022	60	X(60)	Literal information provided by an agency to be printed on the stub of an employees warrant/earnings statement; there should be a grammatical break between Message 1 and Message 2 (will print on separate lines)
Net Amount	1023	1030	8	9(6)V99	Amount of the warrant/payment
Warrant Number	1031	1039	9	X(9)	Value Spaces; Return file will contain a warrant number
Direct Deposit Trace Number	1040	1046	7	X(7)	Value Spaces; Return file will contain a trace number NOTE: Combination of <i>Warrant Number</i> and <i>Trace No.</i> will be unique
Issue Date	1047	1054	8	X(8)	Value Spaces; Return file will contain the date the warrant was issued (MMDDCCYY)
Salary Reversal Code	1055	1057	3	X(3)	Code identifying which reversal trailer coincides with amount deducted <u>Valid Values</u>

DETAIL RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Salary Reversal Amount	1058	1065	8	S9(6)V99	'001' through '150' Spaces = no salary reversal Total amount of deductions being reversed from voucher
Salary Reversal Original Gross	1066	1073	8	S9(6)V99	For total reversal, use original gross amount; for partial, indicate amount of the gross being reversed
Salary Reversal Orig. Date	1074	1081	8	9(8)	Pay period end date of original payment that is being reversed (MMDDCCYY)
Salary Reversal Original Warrant	1082	1090	9	X(9)	Warrant number from the original payment which is now having the deductions reversed
Direct Deposit Original Trace Number	1091	1097	7	9(7)	Trace number from the original payment which is now having the deductions reversed
Filler	1098	1098	1	X	Value Spaces
Retirement Tier 2 Switch	1099	1099	1	X	When max is reached will be set to "Y"
YTD Retirement Tier 2 Gross	1100	1107	8	S9(6)V99	Value Zeroes; Return file will contain Tier 2 Retirement Gross for the year
YTD Gross	1108	1115	8	S9(6)V99	Value Zeroes; Return file will contain gross paid for the year
YTD Federal Tax	1116	1123	8	S9(6)V99	Value Zeroes; Return file will contain YTD amount for Federal Tax
YTD FICA	1124	1129	6	S9(4)V99	Value Zeroes; Return file will contain YTD amount for FICA
YTD Medicare	1130	1135	6	S9(4)V99	Value Zeroes; Return file will contain YTD amount for Medicare

DETAIL RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
YTD State Tax	1136	1142	7	S9(5)V99	Value Zeroes; Return file will contain YTD amount for State Tax
YTD Non Taxable Income	1143	1149	7	S9(5)V99	Value Zeroes; Return file will contain YTD amount for Non Taxable Income, Benefits, and Pre-tax Deductions
YTD Other Compensation	1150	1156	7	S9(5)V99	Value Zeroes; Return file will contain YTD amount for Other Compensation, Group Insurance Attributable Income, and Other Compensation Subject to Withholding
YTD Earned Income Credit	1157	1162	6	S9(4)V99	Value Zeroes; Return file will contain YTD amount of Earned Income Credit
Filler	1163	1170	8	X(8)	Value Spaces; <u>Comptroller authorization required prior to usage</u>

TRAILER RECORD

<u>DATA</u> <u>ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Record Type	1	1	1	X	Value hyphen ('-')
Filler	2	2	1	X	Value Spaces
Trailer Code					Unique identifier for trailers assigned by Comptroller upon request
Comptroller's Code	3	4	2	99	Comptroller's Code (See Appendix H)
Actual Code	5	7	3	3(X)	Actual Code (See Appendix H)
Paycode	8	12	5	9(5)	Unique identifier for payrolls assigned by Comptroller upon request
Account Code					Appropriation account code number from which expenditure is to be made
Filler	13	13	1	X	Value Spaces; <u>Comptroller authorization required prior to usage</u>
Fund	14	16	3	9(3)	Fund number
Agency	17	19	3	9(3)	Agency number
Organization	20	21	2	99	Organization number
Filler	22	23	2	XX	Value Spaces; <u>Comptroller authorization required prior to usage</u>
Object Code	24	27	4	9(4)	Major object code
Sequence	28	29	2	99	Sequence number
Account Type	30	31	2	99	Appropriation account type
Filler	32	32	1	X	Value Spaces; <u>Comptroller authorization required prior to usage</u>
Detail Object	33	36	4	9(4)	Detail object code
Fiscal Year	37	38	2	99	Fiscal year to charge expenditure
Social Security Number	39	47	9	9(9)	Value Zeroes <u>or</u> use SSN of employee (if required) due to levies,

TRAILER RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Trailer Name 1	48	85	38	X(38)	garnishments, and/or reversals Name of company/ organization
Trailer Name 2	86	123	38	X(38)	Line 2 of the Trailer Name; See Appendix D
Trailer Name 3	124	161	38	X(38)	Line 3 of the Trailer Name; See Appendix E
Filler	162	392	231	X(231)	Value Spaces
Garnishment Order Number	393	402	10	X(10)	Value Spaces or court assigned summons number (if garnishment present).
Filler	403	853	451	X(451)	Value Spaces; <u>Comptroller authorization required prior to usage</u>
Voucher Number	854	861	8	X(8)	Identification number assigned to a voucher by the requesting agency
Filler	862	869	8	X(8)	Value Spaces
Input Code	870	870	1	X	Value Spaces; Return File will contain 'T'
Pay Period Begin Date	871	878	8	X(8)	Value Spaces; Return file will contain the date of the first day of the period of time covered for the payment to be made (MMDDCCYY)
Pay Period End Date	879	886	8	X(8)	Value Spaces; Return file will contain the date of the last day of the period of time covered for the payment to be made (MMDDCCYY)
Pay Period	887	888	2	XX	Value Spaces; Return file will contain a two digit code indicating which pay period of the year the payment is for

TRAILER RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Type Help	889	889	1	X	Value Spaces; Return file will contain a code indicating the type of Salary being processed
Frequency of Pay	890	890	1	X	Value Spaces; Return file will contain a code indicating if payroll is monthly, semi-monthly, or bi-weekly
Distribution Code	891	894	4	X(4)	Value Spaces; Return file contains Comptroller assigned distribution code
Filler	895	1020	126	X(126)	Value Spaces; <u>Comptroller authorization required prior to usage</u>
Trailer Net	1021	1030	10	9(8)V99	Amount of warrant/payment
Warrant Number	1031	1039	9	X(9)	Value Spaces; Return file will contain a warrant number
Deposit Trace Number	1040	1046	7	X(7)	Value Spaces; Return file will contain a trace number <u>NOTE:</u> Combination of <i>Warrant Number</i> and <i>Trace No.</i> will be unique
Issue Date	1047	1054	8	X(8)	Value Spaces; Return file will contain the date the warrant was issued (MMDDCCYY)
Filler	1055	1170	116	X(116)	Value Spaces; <u>Comptroller authorization required prior to usage</u>

STATE CODE Valid Values

CODE	STATE
01	Illinois
03	Indiana
04	Kentucky
05	Michigan
06	Wisconsin
07	Iowa

NOTE: To determine if other state codes are available please contact the Illinois Office of Comptroller, Payroll Unit.

RETIREMENT PICKUP CODE Valid Values

CODE	PERCENT/DESCRIPTION
00	None [0%]
01	4%
02	5.5%
03	8%
04	4.5%
05	3.52%
06	1.0%
07	9.0%
08	2.0%
09	2.75%
10	3.0%
11	4.12%
12	2.50%
13	1.50%

RETIREMENT CODE Valid Values

CODE	PERCENT/DESCRIPTION
0	8%
1	4%
2	12.5%
4	INELIGIBLE
6	GENERAL ASSEMBLY
7	TEACHERS
8	JUDGES
9	UNIVERSITY
M	8.5%
R	12.5%
S	8.5%
W	NON-PERMANENT RETIREE OR LUMP SUM PAYMENT

**TIER 2
RETIREMENT CODE
Valid Values**

CODE	PERCENT/DESCRIPTION
A	8%
B	4%
C	12.5%
4	INELIGIBLE
G	GENERAL ASSEMBLY 11.5%
H	GENERAL ASSEMBLY 9.5%
T	TEACHERS
J	JUDGES 11.0%
L	JUDGES 8.5%
V	UNIVERSITY
K	12.5%
D	8.5%
W	NON-PERMANENT RETIREE/LUMP SUM PAYMENT

For further information, contact the SERS Accounting Division

ELIGIBILITY CODE Valid Values

CODE	DESCRIPTION
A	Active Employment
C	No Insurance
D	Immediate Annuity
E	Deferred Annuity
F	Retiree
G	Survivor
H	Survivor of Deferred Annuity
I	Non-certified Survivor
J	Survivor of Retiree
K	Disabled Recipient
L	Survivor of Employee Immediate/Annuity
M	Active Part Time Employee
P	Part Time – Health/Dental
Q	Survivor Employee/Immediate Annuity
U	Life Part Time
Z	Health/Dental
8	Active Life
@	Part Time – Health/Dental

AS ESTABLISHED BY CMS GROUP INSURANCE DIVISION

TRAILER NAME 2 Valid Format

Trailers with COMPTROLLER'S CODE of 12 or 14

CODE	PIC	COMMENTS
FIPS CODE		
<i>State Code</i>	XX	State Code
<i>County Code</i>	X(3)	County Code
Filler	X	Value Spaces
Case ID	X(20)	Docket Number from Court Order
Filler	X(12)	Value Spaces

TRAILER NAME 3 Valid Format

Trailers with COMPTROLLER'S CODE of 12 or 14

CODE	PIC	COMMENTS
SSN	9(9)	Absent Parent SSN
Filler	X	Value Spaces
Medical Indicator	X	Medical Insurance available <u>Valid Values</u> 'Y'=Yes 'N'=No
Filler	X	Value Spaces
Absent Parent Name	X(10)	First seven letters of the non-custodial parent's last name followed by the first three letters of the non-custodial parent's first name. A <u>comma must be used</u> to separate the last name from the first name <u>when the last name is less than seven characters</u>
Filler	X(16)	Value Spaces

**STATE OF ILLINOIS
PAYROLL VOUCHER DISTRIBUTION**

SCHEDULE

DEPARTMENT			FOR PERIOD OF							
PAYROLL NUMBER	DIVISION AND TITLE OF APPROPRIATION		VOUCHER NUMBER	FUND	ORG.	APPROPRIATION CODE			AMOUNT	
FUND DEPT CODE						OBJECT	SEQ	ACCT	EXP OBJ	
001 87 001	GENERAL REVENUE FUND		ABC12345	001	87700	1900	00	00	1120	1500.00
	EMPLOYER CONTRIBUTIONS		ABC12345	001	87700	1900	00	00	1161	500.00
	SOCIAL SECURITY		ABC12345	001	87700	1900	00	00	1170	100.00

FOR COMPTROLLER'S USE ONLY

TYPE HELP _____ TYPE PAY _____ PAY PERIOD _____

STATE OF ILLINOIS – PAYROLL VOUCHER

PAYROLL TITLE _____

NAME	POS CLS	SOC SEC	GROSS	FED TAX	FICA	MEDICARE	ST. TAX	NET
LAST, FIRST,MIDDLE SUFFIX (all that fits)	XXXXX	***_**-9999	123456.99	123456.00-	1234.99-	123456.99-	12345.99-	123456.78
DOE JOHN	12345	***_**-6789	10.99	2.00	.99	.50	1.00	4.85
MOUSE MICKEY	CHEEZ	***_**-2000	1112.00	35.42	.00	.00	2.33	9023.45
RACHMANINOFF SERGEI VASILIEVIC	23456	***_**-2222	5000.99	500.00	250.75	150.00	250.00	3000.00
TAFT WILLIAM HOWARD	PREST	***_**-9301	27.00	5.00-	5.00-	3.00-	2.00-	35.00
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXX	***_**-9999	999999.99	999999.99-	9999.99-	999999.99-	99999.99-	999999.99

STATE OF ILLINOIS – PAYROLL VOUCHER

PAYROLL TITLE _____

TRL CODE	TRAILER NAME 1	TRAILER NAME 2	TRAILER NAME 3	TRAILER AMT
12-SDU	STATE DISBURSEMENT UNIT	17001 CASE ID	****6789 Y PARENT,A	100.00
14-SDU	SUPPORT WITHHOLDING FEE	17001 CASE ID	****6789 Y PARENT,A	2.50
30-0C7	GROUP INS PREMIUM FUND			500.00
30-0G6	UNITED OF OMAHA LIFE	INSURANCE COMPANY		100.00
82-082	STATE EMPLOYEES RETIREMENT SYSTEM	SYSTEM		50.00
83-083	STATE EMPLOYEES RETIREMENT SYSTEM	STATE CONTRIBUTION		500.00
89-001	STATE EMPLOYEES RETIREMENT SYSTEM	EMPLOYER PICKED UP RETIREMENT		40.00

STATE OF ILLINOIS – PAYROLL VOUCHER

PAYROLL TITLE					
BASE	99999999.99	NON TAXABLE INCOME	9999999.99-	MISC DEDUCTION 1	9999999.99-
OVERTIME	9999999.99-	NON TAXABLE BENEFITS	9999999.99-	MISC DEDUCTION 2	9999999.99-
LUMP SUM	999999999.99-	RETIREMENT PICKUP	9999999.99-	MISC DEDUCTION 3	9999999.99-
ADDITIONAL GROSS	9999999.99-	RETIREMENT	9999999.99-	MISC DEDUCTION 4	9999999.99-
GROSS	9999999.99-	MAINTENANCE	9999999.99-	MISC DEDUCTION 5	9999999.99-
FEDERAL TAX	9999999.99-	SOS PARKING	9999999.99-	MISC DEDUCTION 6	9999999.99-
STATE TAX	9999999.99-			MISC DEDUCTION 7	9999999.99-
FICA	9999999.99-	TAX LEVY	9999999.99-	MISC DEDUCTION 8	9999999.99-
MEDICARE	9999999.99	GARNISHMENT	9999999.99-	MISC DEDUCTION 9	9999999.99-
EIC	9999999.99	INSURANCE REIMBURSE	9999999.99-	MISC DEDUCTION 10	9999999.99-
GROUP INS ATTRIB INC	9999999.99-	STATE LIFE	9999999.99-	MISC DEDUCTION 11	9999999.99-
OTHER CMP SUBJ WITH	9999999.99-	STATE HEALTH	9999999.99-	MISC DEDUCTION 12	9999999.99-
OTHER COMP	9999999.99-	DENTAL	9999999.99-	MISC DEDUCTION 13	9999999.99-
TRANSIT	9999999.99-	SALARY REVERSAL AMT	9999999.99-	MISC DEDUCTION 14	9999999.99-
CMS PARKING	9999999.99-			MISC DEDUCTION 15	9999999.99-
FLEX SPEND DCAP	9999999.99-			MISC DEDUCTION 16	9999999.99-
FLEX SPEND MCAP	9999999.99			MISC DEDUCTION 17	9999999.99-
DEFERRED COMP	9999999.99-			MISC DEDUCTION 18	9999999.99-
NET AMOUNT	9999999.99-			MISC DEDUCTION 19	9999999.99-
				MISC DEDUCTION 20	9999999.99-
	DIRECT DEPOSIT:	EMPLOYEE COUNT	99,999	AMOUNT	9999999.99
PAYCODE 99-999	VOUCHER XXXXXXXX	PAY PERIOD	FROM 99/99/9999	TO 99/99/9999	PAGE 999

STATE OF ILLINOIS – PAYROLL VOUCHER

PAYROLL TITLE _____

APPROVED FOR PAYMENT

NAME _____

BY _____
HEAD OF UNIT OR AUTHORIZED AGENT

CERTIFICATION

I certify that the employees named, their respective indicated positions and service times, and appropriation to be charged, as shown on the accompanying payroll voucher and corresponding electronic record are true, complete, correct and according to the provisions of law; that such employees are involved in decision making or have direct line responsibility to a person who has decision making authority concerning the objectives, functions, goals and policies of the organizational unit for which the appropriation was made; that the results of the work performed by these employees and that substantially all of their working time is directly related to the objectives, functions, goals, and policies of the organizational unit for which the appropriation is made; that all working time was expended in the service of the State, and that the employees named are entitled to payment in the amounts indicated. If applicable, the reporting requirements of Section 5.1 of the Governor’s Office of Management and Budget Act have been met.

(Date)

Agency Head (Signature)

CERTIFICATE OF DIRECTOR OF PERSONNEL

Pursuant of Section 12a of the Personnel Code, I hereby certify that there has been no determination that any person named in this payroll voucher containing _____ name(s) has not been appointed, employed or compensated in accordance with the provisions of the Personnel Code and rules, regulations and orders thereunder except those crossed out and those who are exempt as indicated by position class number assigned to such exempt positions.

DIRECTOR OF CENTRAL MANAGEMENT SERVICES

By _____

EMPLOYEE STATUS CODES

Valid Codes

CODE	DESCRIPTION
1	Termination
2	(Not to be used)
3	Return from Leave of Absence
4	New
5	Transferred Intra-Agency (use of code optional)
6	Reinstated
7	Lay-Off (other than seasonal)
8	Overtime and Other Pay when no Regular Time Worked
9	Reinstated for Pay for Period not Worked
A	Name Changes
B	Suspended (equal to or less than 30 days)
C	Return from Suspension
D	Add and Separate Same Pay Period
E	Retirement
F	Death
G	Suspension
H	Transferred Inter-Agency
L	Lump Sum Payments not Subject to Retirement
M	Medical Leave of Absence
N	Maternity Leave of Absence
P	Educational Leave of Absence
R	Military Leave of Absence (greater than 30 days)
S	Personal Leave of Absence (general, authorized or unauthorized without pay)
T	Seasonal Lay-Off

TRAILER RECORD CODES

	PAYEE NAME	COMPTROLLER CODE	ACTUAL CODE
1.	Fund XXX (XXXXX-XXXX-XXXX) % Name of Agency Social Security Number	01	001 thru 150
2.	Reserved for Certain Lottery C-02 Vouchers	02	001
3.	Reserved for Certain Lottery C-02 Vouchers	03	001
4.	Money Owed a State Agency	10	001 thru 200
5.	Child Support	12	SDU, CPT, CP1 thru CP5
6.	Unemployment Compensation	13	001 thru 200
7.	Child Support Processing Fee	14	001 thru 200
8.	Teachers' Retirement System	15	015
9.	Hard Copy Fee	17	001
10.	Union Name	20	001, 002, 003, etc.*
11.	College Savings Program Name	25	001, 002, 003, etc.*
12.	Insurance Name	30	001, 002, 003, etc.*
13.	Deferred Compensation Plan Fund	35	035
14.	Roth 457	35	045
15.	Flexible Spending Account – Fund 202	37	037
16.	Savings Bond Fund (Deleted 9-01-10)	40	040
17.	Secretary of State Parking Fees	45	045
18.	CMS Transit	45	035
19.	CMS Parking	45	040
20.	United Way Sangamon	50	050
21.	United Way (Other than Sangamon)	51	501 thru 799*
22.	Charity (Other than United Way)	51	800, 900 thru 999*
23.	Illinois Gives	52	001 thru 013**
24.	Association Dues Name	60	001, 002, 003, etc.*
25.	Credit Union Name	70	001, 002, 003, etc.*
26.	Working Cash Fund – University Name	71	051 thru 075*
27.	University Foundation – University Name	72	076 thru 099*
28.	University Miscellaneous Deductions – University Name	73	001 thru 025*
29.	Tax Sheltered Annuities	74	001, 002, 003, etc.*
30.	401K Plan (Universities Only)	76	001, 002, 003, etc.*
31.	University Retirement System	75	075
32.	Judges' Retirement System	80	080
33.	General Assembly Retirement System	81	081
34.	State Employees' Retirement System Employee Contribution to Retirement	82	082

	PAYEE NAME	COMPTROLLER CODE	ACTUAL CODE
35.	State Employees' Retirement System State Contribution to Retirement	83	083
36.	Teachers' Retirement System State Contribution	84	084
37.	Clerk of the Supreme Court State Contribution	85	085
38.	Social Security Administration Fund State Contribution – FICA/MEDICARE	86	086
39.	Insurance Reimbursement	88	088
40.	Federal Retirement System	87	087
41.	State Employees' Retirement System Employer Pickup of Employee Retirement Contributions	89	001
42.	General Assembly Retirement System Employer Pickup of Employee Retirement Contributions	89	006
43.	Teachers' Retirement System Employer Pickup of Employee Retirement Contributions	89	007
44.	Judges' Retirement System Employer Pickup of Employee Retirement Contributions	89	008
45.	State Universities' Retirement System Employer Pickup of Employee Retirement Contributions	89	009
46.	Social Security Administration Fund Employee Contribution – FICA/MEDICARE	90	090
47.	State of Illinois – Withholding	94	001*
48.	State of Illinois – Withholding – DHS (PA) Household	94	002*
49.	State of Kentucky – Withholding Tax (Reciprocal)	94	004*
50.	State of Michigan – Withholding Tax (Reciprocal)	94	005*
51.	State of Wisconsin – Withholding Tax (Reciprocal)	94	006*
52.	State of Iowa – Withholding Tax (Reciprocal)	94	007*
53.	***Treasurer, State of Illinois	95	095
54.	IW Offset	96	096**
55.	Garnishment	97	001 thru 200
56.	Tax Levy	98	001 thru 200
57.	Bankruptcy	99	001 thru 200

* Use Comptroller assigned code to identify the specific organization

** Can only be used by IOC

This certification is made in regard to the attached Contractual Payroll Employee Voucher cited below:

Agency _____

Voucher Number _____

Voucher Amount _____

Pay Period _____ **to** _____

Pay Code _____

Certification of Contractual Payroll Employee Payments

I certify that the goods or services specified on the attached voucher *and corresponding electronic records* were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred: that such goods or services meet all the required standards set forth in the purchase agreement or contract to which this voucher relates; and that the amount shown on this voucher is correct and approved for payment. If applicable, the reporting requirements of Section 5.1 of "An Act to create the Bureau of the Budget and to define its powers and duties and to make an appropriation, approved April 16, 1969, as amended, have been met".

(Date)

Agency Head (Signature)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.55 1 of 1
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2015
PROCEDURE	SALARY REVERSAL SYSTEM OVERVIEW	REVISION NUMBER 16-001

SALARY REFUND SYSTEM OVERVIEW

The salary reversal system provides the method of correcting salary overpayments. The system provides for:

1. Collecting the net pay warrant amount from the employee
2. Recovering all deductions
3. Correcting the employee's earnings record

Agencies must submit a petition seeking approval to process a salary reversal. A template of a Petition to Process Salary Reversal may be requested from the Comptroller Payroll Processing unit. Upon approval of the petition, the agency must then submit the recovered net pay warrant (Treasurer's draft representing the overpayment) along with any deductions not to be recovered through the payroll system (directly from the union, association, insurance company, etc., hereafter known as trailer payees) on a fully completed salary refund form.

Upon receipt of the salary refund form with the proper attachments, the Comptroller will approve the reversal and notify the agency of the pay period in which the reversal may be processed. All reversals must be processed by November 15 of the current year. See Payroll Bulletin 2-13 for further information.

Upon receipt of the salary reversal warrant, the Comptroller will credit the appropriation (if it has not lapsed) and update the employee's earnings by the amount received.

A salary refund does not have to be processed on the same payroll code or from the same account code from which the original warrant was written.

If an agency is requesting to process a salary reversal for a payment which occurred in a prior calendar year, the agency must submit certification from the employee that he or she has not and will not request from the Internal Revenue Service a refund of the over-collected social security and/or Medicare taxes. A template of the required certification may be requested from the Comptroller Payroll Processing unit.

If the payment to be reversed occurred in a prior calendar year and the employee had use of the funds (received state warrant or direct deposit of funds), no reversal of federal or state income tax withholdings will be allowed.

No reversal of employee retirement contributions will be allowed for prior calendar year payments.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.60 1 of 5
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2015
PROCEDURE	SALARY REVERSAL PROCEDURES	REVISION NUMBER 16-001

SALARY REVERSAL PROCEDURES

PURPOSE

This procedure allows agencies to recover amounts deducted coincident to erroneous salary payments on the payroll voucher/file, as opposed to requesting cash refunds directly from the trailer payee. However, under certain circumstances, agencies may obtain the refund directly from the trailer payee.

TIMING REQUIREMENTS

Salary reversals should normally be processed within 45 days of the issue date on the original erroneous warrant. Reversals must be completed no later than the fifteenth day of November of the current year.

PROCESSING RULES

The following rules must be adhered to in the salary reversal procedure:

1. Overpayments to an active employee should be adjusted on a subsequent payroll voucher. A salary reversal can not be processed on an employee without prior written approval of the Comptroller's Office. Each payroll reversal shall be supported by a separate petition to process the salary reversal. The IOC will reject any payroll containing reversals that have not been previously approved in writing.
2. If a terminating employee is not entitled to the entire salary warrant, a cash refund may be submitted on a salary refund form. The taxes, FICA or Medicare and retirement must be retrieved via a salary reversal on a subsequent payroll by entering only those amounts applicable to the overpayment. Reversal records must have the original FICA and Retirement Codes.
3. The account code of the original warrant and the account code of the payroll voucher from which the money is being recovered do not have to agree.
4. Salary reversal records may not be combined with the employee's regular voucher records. A separate voucher entry is required. Agencies should sort their voucher so that all reversals are at the end of the payroll in alphabetical sequence.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.60 2 of 5
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE January 1, 2017
PROCEDURE	SALARY REVERSAL PROCEDURES	REVISION NUMBER 17-002

5. Agencies may submit multiple salary reversal entries per employee on their payroll file.
6. The agency is responsible for collecting the full amount of money that was erroneously paid to the employee.
7. Agencies must determine that there is sufficient money in each payee trailer record to recover the money to be reversed. Example: If a salary reversal of \$10.00 for Federal Tax is being processed, the payroll must contain at least \$10.00 in Federal Tax deductions.
8. If a trailer record on a payroll does not contain sufficient money to process a complete reversal for a particular payee, it is permissible to reclaim the balance of the reversal on a subsequent payroll(s) by processing another salary reversal(s). If it is not practical to reclaim the money on subsequent payrolls, the agency should collect the outstanding balance directly from the trailer payee or the employee.
9. When a salary reversal involves a retirement system or a miscellaneous deduction code, such as credit unions, unions or associations, it is the agency's responsibility to contact the respective organization immediately and notify them of the salary reversal in order to prevent withdrawal of the amount to be reversed.
10. When a salary reversal involves member benefits, such as group health, dental or life insurance, it is the agency's responsibility to contact Central Management Services (Group Insurance Division - Analysis and Resolution Unit) to request a refund of the payment(s) needed to process the salary reversal.
11. The State Contribution to Retirement is to be reduced, using the employee total wages subject to SERS from the reversal entry on the voucher, to calculate the refund.
12. The State Contribution to FICA or Medicare is to be reduced, using the employee's wages subject to FICA/Medicare from the reversal entry on the voucher, to calculate the refund.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.60 3 of 5
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE January 1, 2015
PROCEDURE	SALARY REVERSAL PROCEDURES	REVISION NUMBER 15-002

CONTENTS

The following entries must be made on the payroll voucher file for each salary reversal:

<u>PAYROLL VOUCHER FILE POSITION</u>	<u>DESCRIPTION</u>
48-62 (First) 63-77 (Middle) 78-97 (Last) 98-101 (Suffix)	Enter the employee's name exactly as it appeared on the original voucher.
39-47	Enter the employee's social security number, exactly as it appeared on the original voucher (even if the original entry was erroneous).
137-143	Enter .00 in the base pay.
159-166	Enter .00 in the gross amount earned field.
Dedicated and Miscellaneous Fields	Enter the amount in the deduction field that is being reversed. All salary reversal amounts are treated as negative. Enter the code relating to the trailer payee as it appeared on the original voucher.
1055-1057	Enter the reversal code. This is a three-digit code which is signed in numeric sequence by the agency. It refers to the number of salary reversals on a payroll. If there were three reversals on a payroll, the first code would be 001, the second 002, and the third 003, etc.
1058-1065	Enter the amount of the reversal. The amount entered in this field must be a positive (+) figure and it must equal the total of all negative entries.

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OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.60 4 of 5
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE January 1, 2015
PROCEDURE	SALARY REVERSAL PROCEDURES	REVISION NUMBER 15-002

PAYROLL VOUCHER FILE POSITION

DESCRIPTION

1066-1073	Enter the amount of overpayment.
1074-1081	Ending pay period date of erroneous payment.
1082-1090	Enter the original warrant number including the two-letter prefix.
1091-1097	Enter the trace number from the erroneous payment.
1023-1030	Enter .00 in Amount of Warrant field.

A trailer record for each salary reversal must be entered on the trailer page of the payroll. If multiple reversals are processed, a separate trailer record is required for each employee record. Each entry is to be preceded by the Comptroller code and actual code. The trailer record entries are:

1. Comptroller Code (01)
2. The Actual Code
Enter the reversal code of the associated detail entry (position 1055-1057).
3. The Payee Name should be entered as follows:
01 001 FUND XXX(XXXXXXXXXXXXXXXXXX)
% Name of Agency
Warrant Number Social Security Number

EXAMPLE: An employee of the Department of Transportation has been overpaid from account code 011-49401-1120-00-00-1120-89. The warrant number representing the overpayment is SB9999999 and the employee's social security number is 360-34-7117. The trailer record entry will appear as follows:

01 001 Fund 011(4940111200000)
% Department of Transportation
SB9999999 360347117

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.60 5 of 5
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	SALARY REVERSAL PROCEDURES	REVISION NUMBER 03-001

NOTE: The fund is the first three digits of the 16-digit account code (including the parentheses as shown) to which the original warrant was charged. (Position 1021-1030)

4. The amount of warrant for the trailer record must equal the reversal amount (1058-1065) entry of the detail entry.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.65 1 of 3
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE January 1, 2011
PROCEDURE	SALARY REFUND FORM PROCESSING	REVISION NUMBER 11-002

SALARY REFUND FORM PROCESSING

PURPOSE

The Salary Refund Form is a transmittal document used for depositing money in the State Treasury, crediting the appropriation accounts and updating the employee's earnings record. The form must be accompanied by a State warrant, Treasurer's draft or university check for the amount to be redeposited. A separate salary refund form must be prepared for each salary warrant. The amounts entered on the form must match the reversal amounts.

TIMING REQUIREMENTS

Salary refund forms accompanied by State warrants, Treasurer's drafts or checks issued by one of the State-funded Illinois educational facilities should be processed within 60 days of the issue date on the erroneous salary warrant. Since the Comptroller's Office will not process any incomplete refunds, it is imperative that monies totaling the gross to be credited are attached to the Salary Refund Form (C-65).

DISTRIBUTION

Copy 7 of the refund form is retained by the agency. The remaining copies should be sent to the Comptroller's Office. Exhibit 23.20.65-C is a blank form for agency use. Please contact the Comptroller's Office for an electronic version of this form.

CONTENTS

The salary refund form must be completed as follows: (See Exhibit 23.20.65-A)

- A Agency: Enter the agency name as it appeared on the original payroll voucher. Also enter the mailing address. (Enter the division, if it applies.)
- B Transmittal Number and Date: Enter agency assigned Transmittal number and preparation date. (Please note that this information is for your internal agency use only.)
- C Deposit Instrument Identification Type: If instrument is an advice of credit, enter a 1; a state warrant, enter a 2; a Treasurer's draft, enter a 3; a United States check, enter a 4; or a university check, enter a 5.

**STATE OF ILLINOIS
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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.65 2 of 3
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2013
PROCEDURE	SALARY REFUND FORM PROCESSING	REVISION NUMBER 14-001

- D Deposit Instrument Identification Number: Enter all instrument numbers.
- E **This Date field remains for Comptroller use only.** The date in this section is the date the deposit is ordered into the fund by the Comptroller.
- F Enter the six digit agency assigned order number. This number should begin with the Comptroller assigned Alpha prefix and must be unique. See Exhibit 25.50.20-A for prefix list.
- G Enter the total amount of refund.
- H Enter the fund number.

Numbered Fields

1. Enter employee's Social Security Number.
2. Enter pay code on which the erroneous payment was made.
3. Enter employee's name as it appeared on the erroneous net pay warrant.
4. Enter the last day the employee worked for your agency. If the employee is current, enter N/A.
5. Enter warrant number of the erroneous net payment.
6. Enter the trace number if the erroneous payment was made through the Electronic Funds Transfer (EFT) program. If not, enter N/A.
7. Enter the issue date of the erroneous net pay warrant.
8. Enter the voucher number of the erroneous payment.
9. Enter the pay period of the erroneous payment.
10. Enter the appropriation account code from which the erroneous payment was made.
11. Enter the fiscal year from which the erroneous payment was made.
12. Enter the detail object code to which the erroneous payment was charged.
13. Enter the gross amount that will be credited. This amount must equal the total money submitted with this report. If it does not, an explanation must be attached.
14. Enter the gross amount of the original payment even if the entire gross is not being refunded.
15. Enter the net amount of the erroneous payment that is being refunded.
16. Enter the Federal income tax being refunded.
17. A. Enter the OASDI portion of the FICA tax being refunded. B. Enter the HI (Medicare) portion of the FICA tax being refunded.
18. Enter the amount of State income tax being refunded. The money in this field must be reclaimed from the same state as was deducted on the original payment.
- 18A. Enter the State code from which the money was reclaimed. This must be the same code that appeared on the erroneous payment voucher.
19. Enter the amount of retirement being refunded.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.65 3 of 3
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE January 1, 2011
PROCEDURE	SALARY REFUND FORM PROCESSING	REVISION NUMBER 11-002

- 19A. Enter the appropriate retirement system code.
20. Enter the amount of deferred compensation being refunded.
21. Enter the amount of all tax sheltered annuities being refunded.
22. Enter the amount of flexible spending, Medical Care (MCAP), being refunded. (From column 85 of the payroll voucher)
23. Enter the amount of flexible spending Dependent Care (DCAP), being refunded. (From column 86 of the payroll voucher)
24. Enter Parking, Transit and/or Retirement Buy Back.
25. Enter the total of all other deductions being refunded. This would include deductions appearing in the union, credit union, association, miscellaneous insurance, charity, garnishment, deductions appearing in the involuntary deductions other than garnishment field (31) of the payroll voucher, and any payments going back to a university.
26. Enter the amount of nontaxable benefits applicable to this refund. (From column 51 of the payroll voucher)
27. Enter the amount of other compensation subject to withholding applicable to this refund. (From column 54 of the payroll voucher)
28. Enter the amount of earned income credit applicable to this refund. (From column 67 of the payroll voucher)
29. Enter the amount of maintenance applicable to this refund. (From column 25 of the payroll voucher)
30. Enter the amount of nontaxable income applicable to this refund. (From column 53 of the payroll voucher)
31. Enter the amount of other compensation applicable to this refund. (From column 52 of the payroll voucher)
32. Enter the amount of Group insurance applicable to this refund. (From column 84 of the payroll voucher)
33. Enter the amount of retirement pickup if applicable to this refund.
- 34-36. For future use. Leave blank unless otherwise instructed by the Comptroller's Office.
37. Enter gross amount of refund. This amount must be the same as the amount in 13 and equal the total money accompanying this form. (Total of amounts 15 and 16 through 25 less 28)
38. The appropriate agency person should sign his/her name, indicate his/her title, phone number and date the form. Copy 1 (white) must contain an original signature of the authorized agency official.

NOTE: The comments field is optional and may be used to supply additional information.

Exhibit 23.20.65-B illustrates a properly completed Salary Refund Form C-65.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

**Salary Refund
Report to the Comptroller**

DISTRIBUTION
1. White-Returned to Comptroller
2. Blue-Treasurer-Banking Division
3. Buff-Treasurer-Warrant Division
4. Pink-Returned to Agency
5. Canary-Retained by Comptroller
6. Green-Retained by Comptroller
7. Goldenrod-Retained by Agency

Agency: Office of the Comptroller

Address: Administrative Services
325 West Adams
Springfield, IL 62704-1871

Transmittal No.	SR30
Transmittal Date	7/6/XX
DEPOSIT INSTRUMENT IDENTIFICATION	
TYPE	NUMBER
2	SB8634051
2	SB8456353

XXX-XX-XXXX 1. Social Security No.	04-003 2. Pay Code	Jones, James F. 3. Name of Employee (Last, First, Middle)	4. Last Day Employed	
SB8456353 5. Original Warrant No.	N/A 6. Trace Number	6/28/XX 7. Issue Date	1245 8. Voucher No.	June 16-30, XXXX 9. Original Pay Period
0001-XXXXX-XXXX-XX-XX 10. Appropriation Account Code Paid From		05 11. Fiscal Year	1120 12. Detail Object	1,560.00 13. Gross To Be Credited

14. Original Gross	\$ 1,560.00	OTHER		
15. Net Amount To Be Credited	\$ 768.87	26. Non-Taxable Benefits	\$ 44.15	
Deductions Refunded		27. Other Compensation Subject to Withholding	\$ 30.00	
16. Federal Income Tax	\$ 288.16	28. Earned Income Credit	\$	
17. FICA		29. Maintenance	\$	
A. OASDI	\$ 89.84	30. Non-Taxable Income	\$	
B. HI (Medicare)	\$ 21.01	31. Other Compensation	\$	
18. State Income Tax	\$ 87.16	32. Group Insurance		
19. Retirement	\$ 63.73	Attributed Income	\$ 3.14	
20. Deferred Compensation	\$ 75.00	33. Retirement Pickup	\$	
21. Tax Sheltered Annuity	\$	34. _____	\$	
22. Flexible Spending (MCAP)	\$	35. _____	\$	
23. Flexible Spending (DCAP)	\$	26. _____	\$	
24. _____	\$	37. Gross to be Credited	\$ 1,560.00	
25. All Other Deductions	\$ 166.23			

Comments:

38. Authorized Signature	Acct Mgr Title	XXX-XXXX Phone	7/21/XX Date
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Agency must complete Order Number, Document Total and Fund Number.

COMPTROLLER DEPOSIT ORDER
TO THE TREASURER OF THE STATE OF ILLINOIS

Date _____ Order No. SXXXXX

Document Total: \$1,560.00 Fund Number: 0001

COUNTERSIGNED - STATE TREASURER

COMPTROLLER, STATE OF ILLINOIS

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.70 1 of 1
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2006
PROCEDURE	AUTHORIZATION TO PICK UP SALARY WARRANTS	REVISION NUMBER 07-001

AUTHORIZATION TO PICK UP SALARY WARRANTS (Exhibit 23.20.70-A)

PURPOSE

The Authorization to Pick Up Salary Warrants (Form SCO-345) is used by State or Courier employees to provide specimen signatures to the Comptroller for person(s) authorized to pick up Salary Warrants from the Office of the Comptroller.

TIMING REQUIREMENTS

Submission of a new card is required when a new State or Courier employee is authorized to pick up Salary Warrants. Agencies must notify the Comptroller by memorandum when an authorization is revoked.

DISTRIBUTION

One Authorization to Pick Up Salary Warrants must be prepared (for each person) and filed with the Comptroller's Office.

CONTENTS

Each Authorization to Pick Up Salary Warrants Card must be completed as follows:

- 1 Authorized Person: Type name (first, middle, last) of the person authorized to pick up salary warrants at the Office of the Comptroller.
- 2 Signature: Authorized person must sign the card before it is valid.
- 3 Agency Name: Type complete Agency name.
- 4 Agency Head: Type name (first, last) of Agency Head.
- 5 Signature of Agency Head: Agency Head must sign the pick up card before it is valid.
- 6 Date Signed: Enter the date of the Agency Head signature.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Authorization To Pick Up Salary Warrants

325 West Adams Street, Springfield, IL 62704

1. Typed name of person authorized to pick up Salary Warrants at the Office of State Comptroller.

2. Signature of person authorized to pick up Salary Warrants at the Office of State Comptroller.

3. Agency name - typed.

5. Signature of agency head.

4. Typed name of agency head.

6. Date signed by agency head.

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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.75 1 of 12
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	CONTRACTUAL SERVICE VOUCHER (C-02)	REVISION NUMBER 21-001

CONTRACTUAL SERVICE VOUCHER (Form C-02)

OVERVIEW

The Contractual Service Voucher (Exhibit 23.20.75-A) is to be used for vouchering payments subject to withholding taxes (federal or state income taxes, backup withholding, and/or FICA taxes), which have not been authorized to process using the Comptroller's salary payroll system. Payments processed on a Contractual Service Voucher and subject to withholding require contractual employees to complete federal and state withholding documents (See Procedure 23.20.05) for tax withholding and reporting purposes. Examples include payments to Lottery, non-resident aliens, etc. For any exceptions, the Comptroller's Office must be contacted for authorization.

CONTRACTUAL EMPLOYEES

The Internal Revenue Service (IRS) and the Illinois Department of Revenue require federal and state income tax withholding on compensation paid to individuals who perform personal services for the State on a contractual basis who are deemed "employees" under IRS regulations.

Contractual employees who work in certain State educational facilities may qualify for membership in the Teachers' Retirement System. Employers of members of the Teachers' Retirement System are required to withhold contributions to the System.

Contractual employees do not qualify for inclusion in the State Employees' Retirement System, the State Universities Retirement System, or the State Employees Group Insurance Program.

Contractual employees will be, in most cases, subject to the full 7.65% FICA tax if they are not covered under a pension plan that meets a specific defined contribution rule. (FICA means the combined total of the Social Security tax (OASDI) of 6.2% and the Medicare tax (HI) of 1.45%). For calendar years 2011 and 2012, the employee's contribution rate for FICA was 4.2%.

The Internal Revenue Service has determined that an employee meets this minimum benefit rule if he or she contributes at least 7.5% of his or her State compensation to a pension plan.

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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.75 2 of 12
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	CONTRACTUAL SERVICE VOUCHER (C-02)	REVISION NUMBER 21-001

It is the responsibility of each agency to determine whether payments to individuals who perform personal services for the State are to be treated as “wages” paid to “employees” for federal and state income tax withholding purposes. The following guidelines are to be applied. The terms "services" and "personal services" as used herein are to be interpreted in their generally accepted meanings; not as defined in the Illinois statutes. Payments for non-personal services, such as rent for the use of a building or other physical facility or reimbursement of travel and other similar expenses, are not subject to withholding. Similarly, the term "person" is limited to individuals; amounts paid to partnerships and corporations are not subject to withholding even though such payments may represent compensation for personal services rendered by a member or representative of such entities.

1. Generally, all payments to persons who provide personal services to the State who are deemed to be "employees" are subject to both federal and state income tax withholding. A person providing personal services may be a State employee for income tax purposes even though (a) he is paid out of the contractual services, awards and grants, permanent improvements, lump sums, or other line item budgets, rather than through the regular payroll, (b) his agreement with the State provides that he is an independent contractor, and (c) he is not treated as an employee for State insurance and pension benefits. The test for determining whether a person who provides such services is an employee for income tax purposes is whether the State has the right to control and direct the performance of the services, not only as to the result to be accomplished, but also as to the details and means by which that result is to be accomplished. Thus, a person will be deemed an employee of the State for income tax if he is subject to the will and control of the State, not only as to what shall be done, but also as to how it shall be done. It is not necessary, however, that the State actually direct or control the manner in which the services are performed; it is sufficient if it has the **right** to do so. Moreover, the fact that a person may provide services for a short period of time does not preclude him from being classified as an employee for income tax purposes. For example, a secretary may be an employee even though she works for only one day.
2. Except as provided in the last sentence of paragraph 3 and in paragraph 4, all persons who provide personal services to the State shall be treated as State employees for federal and state income tax purposes. The term "employees" shall be deemed to include (but is not limited to) the following persons:

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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.75 3 of 12
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	CONTRACTUAL SERVICE VOUCHER (C-02)	REVISION NUMBER 21-001

- a. a person who, at the time he enters into a contract with the State, is expected to be placed on a regular payroll, but is paid out of a budget other than the "personal service budget" prior to his being placed on a regular payroll;
- b. except as described in paragraph 4, a person who provides secretarial, general office, keypunch, janitorial or other ministerial services; and,
- c. a teacher or teacher's aide.

All persons deemed to be employees for federal and state income tax withholding purposes will receive a Form W-2 reflecting gross earnings and federal and state taxes withheld for all payments processed by the Comptroller on a Contractual Service Voucher.

3. A person who provides personal services to the State for which he is compensated other than on a regular payroll shall be treated as a State employee for income tax purposes unless he or she can prove that the contractual services are provided as part of a business which he or she regularly conducts. (See paragraph 4(b).) Notwithstanding the preceding sentence, official court reporters who are compensated on a regular payroll (with respect to which they are employees) shall not be treated as employees with respect to transcription fees paid by the State, either on behalf of indigent criminal defendants or juveniles adjudged delinquent pursuant to the Illinois statutes and Rules of the Supreme Court of the State of Illinois or as a party to litigation.
4. The following persons are generally considered not to be State employees:
 - a. a person performing professional services, such as a doctor, lawyer, dentist, architect, veterinarian, engineer or CPA, unless such person (1) is on a regular payroll, or (2) is expected to be placed on a regular payroll at the end of the contract period. (However, a person who is not an employee with respect to the rendering of one type of service can be an employee with respect to the rendering of another type of service. For example, a doctor will be treated as an employee of a medical school at which he teaches on a regular basis, even though he is not an employee with respect to a private practice which he conducts out of his office.);

STATE OF ILLINOIS
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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.75 4 of 12
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- b. a person who has bona fide business in which he regularly makes available to the public services which are similar to those rendered to the State. (For example, if an individual provides janitorial services to the State and other persons as part of regular business which he conducts, he will not be an employee of the State with respect to such services.);
 - c. a person such as an expert witness, portrait painter, management consultant or computer programmer retained to design a particular program, who provides services over which the State does not have the right to control or direct the manner in which the work is done (even though the State can control or direct the result).
5. Payments for personal services made to a person who is deemed not to be an employee for income tax purposes constitute self-employment income which the recipient will be required to include in his or her taxable income for federal or State purposes. (The State will provide each person who receives \$600 or more of self-employment income from the State with a Form 1099, indicating the amount of self-employment income paid by the State.)

Payment for services provided by an independent contractor must be submitted on an Invoice-Voucher (C-13) with a statement indicating the individual is exempt for tax withholding.
6. In certain limited cases payments to an individual may be considered in the nature of welfare payments which are not taxable income. In such cases, notwithstanding anything stated in these guidelines to the contrary, the payments are not subject to withholding. For example, payments under Title V of the Federal Economic Opportunity Act of 1964 are not taxable to the recipient and therefore are not subject to withholding.
7. Payments which represent reimbursement of nontaxable expenses under an accountable plan or payment for services which are not personal services (such as rental of office space) are not subject to withholding. In situations in which a single warrant is to be issued for personal services and reimbursement for nontaxable expenses, the voucher submitted to the Comptroller must identify the amount which represents payment for personal services.

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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.75 5 of 12
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	CONTRACTUAL SERVICE VOUCHER (C-02)	REVISION NUMBER 21-001

PAYMENTS TO FOREIGN VENDORS

Certain payments to nonresident alien independent contractors and foreign corporations or partnerships (see SAMS Procedure 17.20.51) are subject to federal tax withholding and/or reporting on IRS Form 1042. These payments must be submitted on Contractual Service Vouchers.

PROCESSING CRITERIA

The following criteria apply to processing Contractual Service Vouchers:

1. Contractual Service Vouchers must be submitted with a Schedule (Form C-11) (Refer to Procedure 23.20.80) and not be interspersed with Commercial Vouchers (C-13) and/or Travel Vouchers (C-10).
2. Voucher numbers are restricted to 8 characters. The first 4 characters may be alpha or numeric but the last 4 must be numeric (i.e., ABCD1234).
3. A voucher number may not be used within the same account code more than once. The only exception would be in the case of a Replacement Voucher where the initial voucher was lost and, therefore, never processed.
4. The Office of the Comptroller will continue to assign the Schedule numbers for both hard copy vouchers and vouchers accompanied by files.
5. The entire Schedule will be rejected if the total of all the vouchers (gross amounts) do not agree with the total shown on the applicable Schedule. Individual vouchers will be rejected if they do not crossfoot (gross to net).
6. Only one detail object code (in addition to 1175, State Contribution to Social Security or Medicare, Contractual Payroll) may be cited on the voucher. In this case, a payment which represents both a contractual payment (e.g., \$25/hr X 10 hrs.) plus expense reimbursements will show the total of both as the amount charged to the detail object.
7. The Contractual Service Voucher will contain marital status, federal and state withholding allowances and amounts for federal and state tax to be withheld. It will be the agency's responsibility to compute the various withholding amounts in

**STATE OF ILLINOIS
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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.75 6 of 12
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accordance with current IRS regulations. Questions concerning withholding tables to be used in unusual circumstances should be referred to the Internal Revenue Service.

8. The Contractual Service Voucher (C-02) must be used for all applicable contractual services payments described in the overview (23.20.75, 1 of 12).
9. The determination of whether an individual hired on a contractual basis qualifies for federal and/or state tax withholding (and possibly Teachers' Retirement System contributions) rests mainly with the agency which hired the individual. The Office of the Comptroller will pre-audit the Contractual Service Vouchers to determine that the processing criteria are met and to review the agency's determination for reasonableness.
10. Nonresident Foreign vendors may be subject to federal and state income tax withholding. FICA withholding is not required.

DISTRIBUTION

Six copies of the Contractual Service Voucher are required and distributed as follows:

- The Original is retained by the Comptroller.
- Copies 2, 3, and 5 are retained by the agency.
- Copy 4 is mailed with the warrant to the vendor. The remittance copy should be tri-folded equally so that the Vendor/Payee Box is visible in the Comptroller's window envelope (Form SCO-100). All additional backup material accompanying the remittance copy to be mailed to the vendor/payee should be attached to the back of the folded remittance copy. The material should not be folded within the remittance copy. The tri-folded Copy 4 should be attached to the Original Copy retained by the Comptroller's Office.
- Copy 6 is retained by the payee.

INSTRUCTIONS

At the top of the form, enter the name and address of the agency, institution, or other State governmental unit.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION PAYROLL

PROCEDURE - PAGE NO.
23.20.75 7 of 12

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2020

PROCEDURE CONTRACTUAL SERVICE VOUCHER (C-02)

REVISION NUMBER
21-001

REFERENCE

CONTENTS

Block 1	Reserved for future use.
Block 2	Enter the payee's nine-digit taxpayer identification number. For individuals and sole proprietors, this is their social security number (SSN). For corporations and partnerships, it is their employer identification number (EIN). Nonresident foreign vendors that are not engaged in a U.S. Trade or business and do not have an office or place of business in the U.S. are required to have an EIN or SSN.
Block 3	Place an "X" in the box if this is your first request for payment at the address entered in Block 4.
Block 4	Enter the payee's name in the following format Last name-First name-Middle name or initial and the address to which the warrant is to be mailed. Do not include commas, dashes or any other characters between each name.
Line 5	Enter the voucher number assigned to this voucher. Voucher numbers are restricted to 8 characters. The first 4 digits may be alpha or numeric but the last 4 must be numeric (i.e., ABCD1234).
Line 6	Enter the date the voucher was prepared.
Line 7	Enter the 16-digit expenditure authority account against which the payment will be charged.
Line 8A	Enter the expenditure authority account from which the State's contribution to Medicare is to be paid and also the detail object code in parenthesis.
Line 8B	Enter the amount of the State's contribution.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION PAYROLL

PROCEDURE - PAGE NO.
23.20.75 8 of 12

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2020

PROCEDURE CONTRACTUAL SERVICE VOUCHER (C-02)

REVISION NUMBER
21-001

REFERENCE

CONTENTS

Block 9	Enter a complete description of the services rendered, the rate of compensation, the time period the payment covers, and expenses incurred. Immediately above block 10 enter the gross wages before deferred compensation. If there is no deduction for deferred compensation enter the amount from block 10. If address of payee is out of country, the "Country Code" must be printed in Block 9.
Block 10	Enter the total taxable earnings billed based upon the rate of compensation entered in Block 9 for the period of time the payment covers plus <u>taxable</u> expenses.
Block 11	Leave Blank (Comptroller's authorization required prior to usage.)
Block 12	Enter the sum of the amounts entered in Block 10.
Block 13	Enter the number of allowances claimed on Form W-4, side 1. If claiming exempt, enter "E". If the payee is a nonresident alien independent contractor who is not exempt from withholding, enter the number of allowances claimed on form 8233. In all other cases, enter 0.
Block 14	Enter the amount of federal tax to be withheld based upon the gross earnings entered in Block 10, the number of federal allowances entered in Block 13, the marital status entered in Block 15 and the withholding tables (IRS Circular E or Publication 515 for foreign vendors) used as noted in Block 30.
Block 15	Enter your current marital status - "M" for married and "S" for single, non-resident, Lottery or foreign vendor.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.75 9 of 12
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	CONTRACTUAL SERVICE VOUCHER (C-02)	REVISION NUMBER 21-001

REFERENCE

CONTENTS

Block 16	Enter the number of allowances claimed on the state Form W-4. If claiming exemption from withholding, enter "E". If the payee resides in a State other than Illinois that has entered into a reciprocal agreement with Illinois (Iowa, Kentucky, Michigan or Wisconsin), enter the number of allowances the payee wishes to claim for that State's tax withholding purposes. If the payee is a nonresident alien independent contractor who is not exempt from withholding, enter the number of allowances claimed on Form 8233. In all other cases, enter 0.
Block 17	If the payee is subject to Illinois withholding, leave blank. If the payee resides in a state which has a reciprocal agreement with Illinois, i.e. Kentucky (KY), Wisconsin (WI), Michigan (MI), or Iowa (IA), and the payee has filed Form IL-W-5-NR with the agency, enter the 2 letter abbreviation identifying the state.
Block 18	Enter the amount of State tax to be withheld based upon the gross earnings entered in Block 10, the number of State allowances entered in Block 16 and the State tax code entered in Block 17. Use the applicable state's withholding tables.
Block 19	Enter "M" if Medicare is to be withheld. Leave blank if nonresident foreign vendor.
Block 19.1	Enter S for Social Security or T for Teachers Retirement. Leave blank if nonresident foreign vendor.
Block 20	Enter the amount of the employee contribution to Medicare, based on 1.45% of gross wages. Leave blank if nonresident foreign vendor.
Block 20.1	Enter the amount to be withheld for the individual's contribution to the Teachers' Retirement System if he/she is eligible. If Social Security, enter the contribution based on 6.2% of gross earnings. Leave blank if nonresident foreign vendor.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.75 10 of 12
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	CONTRACTUAL SERVICE VOUCHER (C-02)	REVISION NUMBER 21-001

REFERENCE

CONTENTS

Block 21	If there is an involuntary deduction, enter the appropriate code: 12 Child Support 97 Garnishment 98 Tax Levy 99 Bankruptcy
Block 22	Enter the amount of any tax levy or involuntary deductions in accordance with instructions provided to all agencies via Bulletins from the Comptroller's Office.
Block 23	Enter the amount of net earnings. Block 10 minus Block 14 minus Block 18 minus Block 20 minus 20.1 minus Block 22.
Block 24	Enter the same amount entered in Block 11.
Block 25	Enter the total of the amounts entered in Block 23 and Block 24. This is the amount of the warrant which will be issued to the payee in Block 4.
Block 26	Enter the same amount entered in Block 14. This is the amount of the warrant which will be issued to the State Treasurer for federal income tax withholding purposes.
Block 27	Enter the same amount entered in Block 18. This is the amount which will be issued to the applicable State Department of Revenue for state income tax withholding purposes. If the State has a reciprocal agreement with Illinois (Iowa, Kentucky, Michigan or Wisconsin), enter the name of the State in the blank and cross out the word Illinois. If a nonresident foreign vendor, enter the country of residence in the blank.
Block 28	Enter the amount from block 20 plus the amount from 20.1 if 20.1 reflects a contribution to Social Security. This is the amount of the warrant issued to the Social Security Administration Fund for the employee's contribution.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.75 11 of 12
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	CONTRACTUAL SERVICE VOUCHER (C-02)	REVISION NUMBER 21-001

<u>REFERENCE</u>	<u>CONTENTS</u>
Block 28.1	Enter the same amount entered in Block 20.1 if this reflects a contribution to the Teachers' Retirement System. This is the amount of the warrant which will be issued to the Retirement System for the payee's retirement contribution.
Block 29	Enter the same amount entered in Block 22. The proper payee name can be determined by reviewing the applicable instructions for tax levies and garnishments issued by the Comptroller's Office.
Block 30	Enter "1" if federal tax withholding was based on monthly tables, "2" if semi-monthly tables were issued, "3" if other than monthly or semi-monthly tables were used, "4" for non-resident lottery payments, "5" for payment to non-resident other than lottery payment, "6" if the weekly tax table is used, "7" if the bi-weekly tax table is used, or "8" for nonresident foreign vendor payments.
Block 31	Enter the 4-digit detail object against which the amount in Block 34 is to be charged.
Block 32	Leave Blank.
Block 33	Leave Blank.
Block 34	Enter the total of the amounts appearing in Block 25, 26, 27, 28, 28.1 and 29. (This total must agree with the amount entered in Block 12.)
Block 35	Agency use only.
Block 36	Enter A) 1--if only Medicare is being withheld. B) 2--if full FICA is being withheld. C) 3--if the person has reached the maximum withholding;

**STATE OF ILLINOIS
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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.75 12 of 12
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	CONTRACTUAL SERVICE VOUCHER (C-02)	REVISION NUMBER 21-001

D) 4--if the C-02 represents a lottery prize; and

E) 5--if the employee is exempt from both the Social Security and Medicare withholding. A nonresident foreign vendor is exempt.

Obtain approval signature and certifying signature. The date certified must be in the month-day-year format (xx-xx-xx).

Forward the Schedule with the original (Comptroller's) copy and Remittance copy of each Contractual Service Voucher and attachments to the Comptroller for processing.

Contractual Service Voucher

STATE OF ILLINOIS

Name and Location of State Agency or Institutions

2. Social Security Number 4. Payee Name — (Last-First-Middle) — and Address	3. <input type="checkbox"/> Place X in block 3 if this is your first request for payment at this address.	5. Voucher No. _____ 6. Voucher Date _____ 7. Account Code _____ 8 a. State Cont. to Medicare Acct. # _____ 8 b. State Cont. to Medicare Amount _____
--	---	---

9. Give complete description of services rendered, rate of compensation, period of time covered and expenses incurred.

Taxable Income	Fed. Ex.	Federal Withholding Tax Amount	Mar. Status	State Ex.	State Tax Code	State Withholding Tax Amount	MC Code	Medicare Amount	Code	Amount	Net Earnings
10.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.
11. Non-Taxable Ex.	Expenses: In block 11, enter the amount of non-taxable expenses you incurred for which you are allowed reimbursement under the terms of the contractual agreement.						19.1 Ret.Cd.	20.1 Ret. Amt.	Enter Amount From Block 11		24.

12.	Payee Warrant _____	Sum of 23 and 24	25.
Enter Sum of 10 and 11	Treasurer State of Illinois _____	Enter Amount From 14	26.
	Revenue Illinois Department of _____	Enter Amount From 18	27.
	Social Sec Adm Fund Employee _____	Enter Amount From 20	28.
	Teachers' Retirement System _____	Enter Amount From 20.1	28.1
		Enter Amount From 22	29.

Disposition of Copies	Frequency of Pay	Expenditure Object	Obligation Number	F	Add 25 thru 29
1. Comptroller 2. Agency 3. Agency 4. Remittance Copy 5. Agency 6. Retained By Payee	Enter 1-If Monthly 2-If Semi-Monthly 3-If Other 4-If Non-Resident Lottery 5-If Non-Resident Commercial 6-Weekly 7-Bi-Weekly	31.	32.	33.	34.

35. For Agency Use Only	36. Split Reporting Indicator <div style="text-align: center; border: 1px solid black; border-radius: 50%; width: 20px; height: 20px; margin: 0 auto;"></div>	Certification of Receiving Agency I certify that the goods or services specified on this voucher were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred, that such goods or services meet all the required standards set forth in the purchase agreement or contract to which this voucher relates; and that the amount shown on this voucher is correct and approved for payment. If applicable, the reporting requirements of section 5.1 of the Governor's Office of Management and Budget Act have been met.			
Date					
Approved for Payment					
Head of Unit or Authorized Agent	Date	(Date)	Agency Head (Signature)		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.80 1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2010
PROCEDURE	SCHEDULE (Form C-11)	REVISION NUMBER NEW

SCHEDULE (Form C-11)

PURPOSE

The Schedule (Exhibit 23.20.80-A) is a control document used to transmit batches of vouchers within the same fund, appropriation and fiscal year.

DISTRIBUTION

The Comptroller requires the original copy of each Schedule. The number of copies required by each agency and each transmitting agency varies. In order to determine the number of copies required by a specific agency, see that agency's regulations.

CONTENTS

(Exhibit 23.20.80-B)

<u>REFERENCE</u>	<u>CONTENTS</u>
Box 1	Enter the name of the agency or institution transmitting the voucher(s).
Box 2	Enter the division of the agency or institution applicable to the voucher(s). (optional)
Box 3	Enter the date on which the schedule is prepared.
Box 4	Enter the title and number of the fund on which the voucher(s) are drawn.
Box 5	Leave blank, the Comptroller will fill this box in.
Box 6	Enter the title of the appropriation applicable to the voucher(s). (optional)

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.80 2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2010
PROCEDURE	SCHEDULE (Form C-11)	REVISION NUMBER NEW

REFERENCE

CONTENTS

Box 7	Enter the applicable 16-digit appropriation account number as xxx-xxxxx-xxxx-xx-xx (fund-organization-object of appropriation-sequence-account type).
Column 8	Enter the ascending sequence the voucher numbers transmitted with the Schedule.
Column 9	Enter the payee name associated with each voucher number.
Column 10	Enter the total amount from each voucher.
Column 11	Enter the previous amount vouchered to date. <u>Please note that this is an optional step.</u>
Box 12	Enter the beginning voucher number in the box labeled "FROM." Enter the ending voucher number in the box labeled "TO."
Box 12a	Add the number of vouchers in column 8 and enter the sum as voucher count in box 12a.
Box 13	Add the voucher amounts in column 10 and enter the sum as Schedule Total in box 13.
Box 14	Add the Schedule Total in box 13 to the amount in box 11 and enter the Total to Date in box 14. <u>Please note that this is an optional step.</u>

During the lapse period (July and August), use a one-inch rubber stamp to identify the proper fiscal year in the upper right corner above box 3. The Schedule need not be signed. Agency heads or their representatives usually approve and certify vouchers when presented as a packet consisting of Schedule and vouchers. There is a limit of 20 vouchers per schedule page.

Schedule

STATE OF ILLINOIS

(NEW)

1. Agency or Institution		2. Division		3. Date	
4. Fund				5. Schedule No.	
6. Appropriation Title		7. Appropriation Code			
8. Voucher Number	9. Name of Payee		10. Amount		Totals
	Brought Forward From Previous Schedule				11 →
12. Voucher Number Range		12.a. Voucher Count	13. Schedule Total		
From	To				
Total To Date →					14.

Schedule

STATE OF ILLINOIS

(NEW)

**COMPTROLLER
USE ONLY**

1. Agency or Institution Office of the Comptroller		2. Division Administration		3. Date 7-1-95	
4. Fund General Revenue 001		5. Schedule No.			
6. Appropriation Title Commodities		7. Appropriation Code 001-36001-1200-00-00			
8. Voucher Number	9. Name of Payee	10. Amount		Totals	
	Brought Forward From Previous Schedule			11. →	
AO314	Smith, John	678	36		
AO315	Doe, Jane	433	98		
12. Voucher Number Range		12.a. Voucher Count	13. Schedule Total		
From	To				
AO314	AO315	2	1,112	34	
Total To Date				14. →	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.30.10 1 of 4
SUB-SECTION	OUTPUT REPORT PROCEDURES	EFFECTIVE DATE January 1, 2015
PROCEDURE	PAYROLL WARRANT, WARRANT STUB AND EARNINGS STATEMENT	REVISION NUMBER 15-002

PAYROLL WARRANT, WARRANT STUB AND EARNINGS STATEMENT
(Exhibit 23.30.10-A and B)

Payroll disbursements are made by warrant or direct deposit. The warrant stub and direct deposit earnings statement communicate year-to-date earnings and tax information to the employee, and itemizes the deductions from gross pay. They can also serve a personnel function by communicating information such as accrued vacation time and work-study program earnings to the employee via the two message areas.

SEQUENCE

Warrants and warrant stubs and earnings statements are printed in pay code (major), distribution code and alphabetical sequence.

FREQUENCY

Most State employees are paid semi-monthly, monthly or bi-weekly.

DISTRIBUTION

Warrants and warrant stubs or earnings statements for employees paid by direct deposit are distributed to the agencies for distribution to their employees or the Comptroller provides a file for agencies to create Electronic Earnings Statements.

CONTENTS

- I. Payroll Warrant
 - A. Warrant Number – This is a unique number assigned by the Comptroller’s Office (Use For Reference).
 - B. Pay This Amount - Net Amount of payment.
 - C. Distribution Code - This four-position field is the major sequence (within pay code) in which the warrants are printed. There are no restrictions on how this field is to be used.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.30.10 2 of 4
SUB-SECTION	OUTPUT REPORT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	PAYROLL WARRANT, WARRANT STUB AND EARNINGS STATEMENT	REVISION NUMBER 03-001

- D. Voucher Number – Original assigned number by agency.
(Corresponds to Voucher)
- E. Payroll Code - Every payroll is assigned a code by the Comptroller's Office. This code must appear on all vouchers (payroll) submitted by that agency.
- F. Accounting Code - This is the account number (appropriation) to which the employee's gross earnings were charged.
- G. Fiscal Year - The fiscal year to which the warrant is charged.
- H. Pay Period Code - This code is an internal Comptroller code.
- I. Date Issued - This is the scheduled pay date.
- J. To The Order Of – Name and address of employee in which the warrant is issued.
- K. Computer Printed Warrant Number - Must be equal to the pre-printed warrant number.

II. Warrant Stub

The data elements printed on the face of the warrant stub are:

1. Pay Period Ending Date - This is the last day of the pay period for which the employee is being paid.
2. Payroll Code - This is the five-digit code (assigned by the Comptroller) of the payroll on which the employee is paid.
3. Schedule Pay Date – This is the actual date the employee is to be paid.
4. Distribute Code – This four-position field is the major sequence (within pay code) in which the warrants are printed.
5. Warrant Number – The unique number assigned to the warrant.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.30.10 3 of 4
SUB-SECTION	OUTPUT REPORT PROCEDURES	EFFECTIVE DATE July 1, 2005
PROCEDURE	PAYROLL WARRANT, WARRANT STUB AND EARNINGS STATEMENT	REVISION NUMBER 06-001

6. Gross Earnings - Total calendar year-to-date earnings. Includes tax free and deferred income.
7. Federal Tax - Total calendar year-to-date federal income tax withheld.
8. F.I.C.A. - Total calendar year-to-date F.I.C.A. (Social Security) and Medicare withheld.
9. State Tax - Total calendar year-to-date state income tax withheld.
10. Other Compensation - Total calendar year-to-date of other compensation.
11. Non-Tax Income - Total calendar year-to-date of non-taxable and deferred income paid.
12. Earned Income Credit - Total Calendar year-to-date advance payment of earned income credit paid.
13. Employee Name - Name of employee to which the warrant is issued.
14. Address - This is the employee's mailing address.
15. Social Security Number - This is the last four digits of the employee's social security number.
16. Base Pay - This is the amount of the employee's agreed upon pay for this period of time.
17. Overtime Pay - This is the amount employee is receiving as overtime pay this period.
18. Lump Sum Payments - This is a lump sum payment not subject to employee contributions to retirement.
19. Additional Gross - This is any additional amount that is taxable.
20. Gross Earnings - This is the total of all compensation paid in this pay period.
21. Deductions - This area of the stub shows each deduction made for the pay period.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.30.10 4 of 4
SUB-SECTION	OUTPUT REPORT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	PAYROLL WARRANT, WARRANT STUB AND EARNINGS STATEMENT	REVISION NUMBER 03-001

22. Total Deductions – This is the total of all deductions for this pay.
23. Earned IncCred – Amount of Advance payment of earned income credit paid for this pay period.
24. Net Pay - This is the amount of compensation due employee after applicable deductions.
25. Message Field - Provides a message field for agencies that wish to use it.

III. Earnings Statement

Employees enrolled in the direct deposit program will receive earning statements instead of a warrant stub. This statement contains similar information as the warrant stub and also contains the trace number.

SUSANA A. MENDOZA
COMPTROLLER - STATE OF ILLINOIS

000004



SALARY EARNINGS STATEMENT
FOR PAY PERIOD ENDING 05-21-2017
SCHEDULED PAY DATE 06-02-2017

50-242
5803

WARRANT
SA9702498

YEAR TO DATE EARNINGS AND TAXES

GROSS EARNINGS	19291.32
FEDERAL TAX	873.14
F.I.C.A.	1476.85
STATE TAX	216.03
OTHER COMP.	13.84
NON-TAX INCOME	909.71
EARNED INC. CRED.	.00

BEACH SANDY 5603
APT 12
123 OCEAN DRIVE
BREESE IL 62230

YEAR TO DATE GROSS EARNINGS PLUS
OTHER COMPENSATION LESS NON-TAXABLE
INCOME EQUAL TAXABLE GROSS.

CURRENT PERIOD EARNINGS AND DEDUCTIONS

SOCIAL SECURITY NO.	BASE PAY	OVERTIME PAY	LUMP SUM	ADDITIONAL GROSS	GROSS EARNINGS
****-**-8463	1947.71	288.09	.00	.00	2235.80

DEDUCTIONS:					
FEDERAL TAX	269.99	STATE TAX	73.81	FICA	171.17
RETIREMENT	89.50	OTHER INS	.46	UNION DUES	22.15
DEF. COMP.	12.50	CREDIT UNION	500.00		

VOID

NOTE:
*GROSS PAY INCREASED BY THIS AMOUNT
1ST 23.70 3RD 47.20
STR TIME 80.00 OT 7.00

TOTAL DEDUCTIONS	1139.58
EARNED INC. CRED.	.00
NET PAY	1096.22

SA9702498
REFER TO THIS NUMBER

DRAWN BY SUSANA A. MENDOZA
ON THE TREASURER OF THE STATE OF ILLINOIS

COMPTROLLER 70-2186
711

PAY THIS AMOUNT: One Thousand Ninety-Six*****22/100

*****1096.22

5603

VOID AFTER TWELVE MONTHS

DATE ISSUED: 06-02-2017

00398580

455 55701 1900 0055

17 11

TO THE ORDER OF:

BEACH SANDY
APT 12
123 OCEAN DRIVE
BREESE IL 62230

SA9702498

VOID

COUNTERSIGNED AND REGISTERED

Michael Frerichs
Michael Frerichs, Treasurer, State of Illinois

This document has a colored background
and contains an artificial watermark on
the reverse side.

GRANTED, DRAWN AND RECORDED

Susana A. Mendoza
Susana A. Mendoza, Comptroller, State of Illinois

SUSANA A. MENDOZA
COMPTROLLER - STATE OF ILLINOIS

SALARY EARNINGS STATEMENT
FOR PAY PERIOD ENDING **05/15/17**
SCHEDULED PAY DATE **06/02/17**

09 082

THIS IS NOT A DEPOSIT RECEIPT

WARRANT - TRACE NO.
SA9692718-0000094

DENT CRASH

**APT 107
123 DANGIT AVE
HITSVILLE IL 65555**

YEAR TO DATE EARNINGS AND TAXES

GROSS EARNINGS	5511.00
FEDERAL TAX	333.35
F.I.C.A.	421.56
STATE TAX	171.20
OTHER COMP.	.00
NON-TAX INCOME	220.44
EARNED INC. CRED.	.00

YEAR TO DATE GROSS EARNINGS PLUS OTHER COMPENSATION
LESS NON-TAXABLE INCOME EQUAL TAXABLE GROSS.

CURRENT PERIOD EARNINGS AND DEDUCTIONS

SOCIAL SECURITY NO.	BASE PAY	OVERTIME PAY	LUMP SUM	ADDITIONAL GROSS	GROSS EARNINGS
***-**-8170	605.00	.00	.00	.00	605.00

DEDUCTIONS:

FEDERAL TAX	31.60	STATE TAX	18.38	FICA	46.28
RETIREMENT	24.20				

VOID

NOTE:

*GROSS PAY INCREASED BY THIS AMOUNT

TOTAL DEDUCTIONS	120.46
EARNED INC. CRED.	.00
NET PAY	484.54

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION PAYROLL

PROCEDURE - PAGE NO.
23.30.20 1 of 1

SUB-SECTION OUTPUT REPORT PROCEDURES

EFFECTIVE DATE
January 1, 2017

PROCEDURE AGENCY RETURN FILE

REVISION NUMBER
17-002

AGENCY RETURN FILE

PURPOSE

Agency Return Files are provided to agencies upon request. The purpose of the file is to provide an audit trail of warrants issued, create earnings statements, provide agencies with employee year-to-date totals and a means of responding to questions from employees.

DISTRIBUTION

The Agency Return Files are made available on the same day as the warrants and Earnings Statements. All Agency Return Files are sent to Central Management Services.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.30.50 1 of 3
SUB-SECTION	OUTPUT REPORT PROCEDURES	EFFECTIVE DATE January 1, 2015
PROCEDURE	WAGE AND TAX STATEMENT - FORM W-2	REVISION NUMBER 15-002

WAGE AND TAX STATEMENT - FORM W-2 (Exhibit 23.30.50-A)

PURPOSE

The wage and tax statement, Form W-2, provides employees with information concerning their earnings in the previous calendar year.

FREQUENCY

Forms W-2 are printed annually and are distributed no later than January 31. Duplicate W-2's are available upon request.

DISTRIBUTION

Forms W-2 are mailed to the employee's home address using the mailing address shown on the Federal W-4 card or the address submitted on an address file by the agency. (Exhibit 23.30.50-A, Page 2 of 2)

CONTENTS

1. Wages, tips, other compensation

This is the total wages paid during the year less any nontaxable or deferred income.

2. Federal income tax withheld

This is the total federal income tax withheld during the year.

3. Social security wages

This is the total wages subject to the Social Security tax paid during the year.

4. Social security tax withheld

This is the total Social Security tax withheld on the wages in box 3.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION PAYROLL

PROCEDURE - PAGE NO.
23.30.50 2 of 3

SUB-SECTION OUTPUT REPORT PROCEDURES

EFFECTIVE DATE
July 1, 2015

PROCEDURE WAGE AND TAX STATEMENT FORM W-2

REVISION NUMBER
16-001

5. Medicare wages and tips

This is the total wages subject to the medicare tax paid during the year.

6. Medicare tax withheld

This is the total medicare tax withheld on the wages in box 5.

7. and 8. Not applicable.

9. Advance EIC payment

Expired effective 12/31/2010

10. Dependent care benefits

This is the total dependent care deductions made from the employee's pay.

11. Not applicable

12. a), b), c) and d)

Any amount included in this box will be preceded by a letter code such as C, E, G etc.
See the insert included with the W-2 for an explanation of the codes.

13. The "Pension Plan" box will be checked if:

- a) The employee contributed to a retirement system and/or
- b) The employer made retirement contributions to a retirement system on behalf of the employee

14. Other Benefits Included in Box 1 – this would include such items as vehicle usage.

15. State

Indicates the state or states for which the employee had taxes withheld.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION PAYROLL

PROCEDURE - PAGE NO.

23.30.50 3 of 3

SUB-SECTION OUTPUT REPORT PROCEDURES

EFFECTIVE DATE

July 1, 2002

PROCEDURE WAGE AND TAX STATEMENT FORM W-2

REVISION NUMBER

03-001

16. State Wages, Tips, etc.

Total wages reported to the state(s) Department(s) of Revenue. (The total of this box should equal the amount in box 1.)

17. State Income Tax

Total state income tax withheld from the employee's pay.

18., 19., and 20. Not applicable.

a Employee's social security number 222-22-2222		OMB No. 1545-0048	
b Employer's identification number (EIN) 37-600 2057		1 Wages, tips, other compensation 34055.38	2 Federal income tax withheld 3091.80
c Employer's name, address, and ZIP code STATE OF ILLINOIS 69-0330001 * SALARY * COMPTROLLER - WITHHOLDING AGENT 05-31-17 325 WEST ADAMS STREET 10-110 SPRINGFIELD, ILLINOIS 62704-1871		3 Social security wages 35588.85	4 Social security tax withheld 2206.50
		5 Medicare wages and tips 35588.85	6 Medicare tax withheld 515.97
		7 Social security tips	8 Allocated tips
d Control number 52450		9	10 Dependent care benefits .00
e Employee's first name and initial Last name Suffix SUNNY WEATHERY		11 Nonqualified plans .00	12a See instructions for box 12 DD 20108.88
111 JULY ST AUGUST IL 60001		13 Statutory employee Retirement plan Third party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	12b .00
f Employee's address and ZIP code		14 Other .00	12c .00
15 State Employer's state I.D. No. IL 1376002057	16 State wages, tips, etc. 34055.38	17 State income tax 1113.89	18 Local wages, tips, etc.
			19 Local income tax
			20 Locality name

Form W-2 Wage and Tax Statement 2016
Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return

Department of the Treasury-Internal Revenue Service

a Employee's social security number 222-22-2222		OMB No. 1545-0048		This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.	
b Employer's identification number (EIN) 37-600 2057		1 Wages, tips, other compensation 34055.38	2 Federal income tax withheld 3091.80		
c Employer's name, address, and ZIP code STATE OF ILLINOIS 69-0330001 * SALARY * COMPTROLLER - WITHHOLDING AGENT 05-31-17 325 WEST ADAMS STREET 10-110 SPRINGFIELD, ILLINOIS 62704-1871		3 Social security wages 35588.85	4 Social security tax withheld 2206.50		
		5 Medicare wages and tips 35588.85	6 Medicare tax withheld 515.97		
		7 Social security tips	8 Allocated tips		
d Control number 52450		9	10 Dependent care benefits .00		
e Employee's first name and initial Last name Suffix SUNNY WEATHERY		11 Nonqualified plans .00	12a See instructions for box 12 DD 20108.88		
111 JULY ST AUGUST IL 60001		13 Statutory employee Retirement plan Third party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	12b .00		
f Employee's address and ZIP code		14 Other .00	12c .00		
15 State Employer's state I.D. No. IL 1376002057	16 State wages, tips, etc. 34055.38	17 State income tax 1113.89	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement 2016
Copy C For EMPLOYEE'S RECORDS (See Enclosed Notice)

Department of the Treasury-Internal Revenue Service

a Employee's social security number 222-22-2222		OMB No. 1545-0048		Safe, accurate, FAST! Use IRS e-file Visit the IRS website at www.irs.gov/efile .	
b Employer's identification number (EIN) 37-600 2057		1 Wages, tips, other compensation 34055.38	2 Federal income tax withheld 3091.80		
c Employer's name, address, and ZIP code STATE OF ILLINOIS 69-0330001 * SALARY * COMPTROLLER - WITHHOLDING AGENT 05-31-17 325 WEST ADAMS STREET 10-110 SPRINGFIELD, ILLINOIS 62704-1871		3 Social security wages 35588.85	4 Social security tax withheld 2206.50		
		5 Medicare wages and tips 35588.85	6 Medicare tax withheld 515.97		
		7 Social security tips	8 Allocated tips		
d Control number 52450		9	10 Dependent care benefits .00		
e Employee's first name and initial Last name Suffix SUNNY WEATHERY		11 Nonqualified plans .00	12a See instructions for box 12 DD 20108.88		
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f Employee's address and ZIP code		14 Other .00	12c .00		
15 State Employer's state I.D. No. IL 1376002057	16 State wages, tips, etc. 34055.38	17 State income tax 1113.89	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

10-110
WEATHERLY SUNNY

052450

111 JULY ST
AUGUST IL 60001

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.40.10 1 of 2
SUB-SECTION	CONTROL PROCEDURES	EFFECTIVE DATE July 1, 2018
PROCEDURE	PAYROLL VOUCHER AUDIT PROCEDURES	REVISION NUMBER 19-001

PAYROLL VOUCHER AUDIT PROCEDURES

PURPOSE

The objective of this procedure is to insure that the payroll vouchers submitted to the Comptroller's Office comply with the requirements specified in the Comptroller Act and the State Salary and Annuity Withholding Act. Vouchers are also audited to insure that they crossfoot and balance.

TIMING REQUIREMENTS

Payroll vouchers are audited and balanced prior to issuing warrants. Vouchers are due from agencies at 9 a.m. four (4) working days prior to the scheduled pay date to balance, audit, issue and distribute warrants.

BALANCING OR VERIFICATION STEPS

The Comptroller's Office audits each payroll voucher in the following manner. Agencies should, therefore, insure that their vouchers meet these criteria in order to protect themselves against vouchers being returned or delayed.

1. Certifications

The Comptroller's Office verifies that all payroll vouchers are certified by an authorized individual at the agency. Vouchers without proper certifications may be returned to the agency.

2. Voucher Input Files

Agencies must submit a file with the payroll voucher in the proper format. Files that are unreadable, are not in balance or do not reconcile to the voucher or distribution schedule will require a corrected file to replace the original.

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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.40.10 2 of 2
SUB-SECTION	CONTROL PROCEDURES	EFFECTIVE DATE January 1, 2017
PROCEDURE	PAYROLL VOUCHER AUDIT PROCEDURES	REVISION NUMBER 17-002

3. Crossfoot and Balancing Verification

The voucher file will be audited to insure that gross earnings minus all deductions equals net pay. The sum of all deductions for a vendor and accounting code must equal the trailer record for that particular vendor and accounting code. In addition, the sum of the numeric fields in the employees' records must equal the voucher total record. Errors may result in the voucher and file being returned to the agency for correction.

4. Valid Accounting Codes

The voucher distribution schedule will be audited to insure that accounting codes charged from this voucher are in fact valid account numbers. Discrepancies must be reconciled before warrants are printed. Since account numbers are in each record of the voucher input file, errors will often result in the requirement for a new file.

5. Fund Sufficiency Check

Each account charged from a voucher, including FICA or Medicare and Retirement accounts, will be checked to insure that there are sufficient fund and appropriation balances to pay the amount specified. Warrants will not be printed until there is a sufficient balance for each account number on the voucher.

6. Income Tax Verification

Each employee's record will be audited to insure that the minimum Federal and State income tax has been withheld from the employee's gross amount earned. Errors must be reconciled with the agency although corrections can often be made after warrants are generated.

RESOLUTION OF DISCREPANCIES

All errors must be corrected by the agency. The Comptroller's Office does not have the authority to make changes to the payroll voucher, voucher distribution schedule or the voucher input file.

**STATE OF ILLINOIS
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SECTION	PAYROLL	PROCEDURE - PAGE NO.
		23.40.20 1 of 1
SUB-SECTION	CONTROL PROCEDURES	EFFECTIVE DATE
		January 1, 2015
PROCEDURE	WARRANT AND EARNINGS STATEMENT	REVISION NUMBER
	DISTRIBUTION PROCEDURES	15-002

WARRANT AND EARNINGS STATEMENT DISTRIBUTION PROCEDURES

PURPOSE

This procedure monitors the printing and distribution of employee payroll warrants and direct deposit earnings statements.

BALANCING OR VERIFICATION

The Comptroller's Office is responsible for verifying that warrants are printed correctly and obtaining the counter-signature of the Treasurer.

DISTRIBUTION

The Comptroller's Office releases payroll warrants, direct deposit earnings statements and/or return files to State agencies two working days prior to the scheduled pay date to allow for mail distribution. Agencies are responsible for delivering the payroll warrants or earnings statements to the employees. With the exception of terminating employees, **warrants not mailed must be held by the employing agency and distributed no earlier than the scheduled pay date.**

Employees who are on direct deposit will have their net earnings credited to their account on the scheduled pay date.

DISPOSITION OF ERRORS

Undeliverable warrants must be returned to the Comptroller's Office according to the procedures prescribed in Section 10.08 of the Comptroller Act.

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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.50.10 1 of 5
SUB-SECTION	SUPPLEMENTAL PROCEDURES AND REFERENCES	EFFECTIVE DATE January 1, 2020
PROCEDURE	ADDITIONAL PROCEDURES	REVISION NUMBER 20-002

ADDITIONAL PROCEDURES

DETERMINATION OF PAYROLLS AND PAY CODES

Each payroll must have a unique pay code. Agencies must request in writing the assignment of a pay code. The request must contain the title of the payroll, if it is code or non-code and the date on which it is to be paid. All changes to payroll titles must be approved by the Comptroller's Office.

A payroll is defined as a group of employees from an agency that are paid on the same pay schedule and appear on the same voucher. Since there can be multiple appropriations on a payroll voucher file, as long as each employee is charged to only one account, agencies have a great deal of flexibility in determining how many payrolls they should have. Payroll codes are assigned by the Comptroller's Office and must appear on each payroll voucher for employees that are assigned to that payroll. Pay codes consist of a two-digit agency identifier and a three-digit payroll identifier.

SUPPLEMENTARY PAYROLLS

The use of supplemental or "emergency" payrolls to pay employees omitted or processed incorrectly on the regular voucher should be minimized and will require the approval of the Comptroller's payroll section. Supplemental payrolls should be assigned the same pay code as normally used for that group of employees and must be marked "Supplemental."

FISCAL YEAR CUT-OFFS

Payroll vouchers (or warrants) may not be split between fiscal years. Therefore, bi-weekly pay periods which overlap fiscal years are required to be paid out of the new fiscal year appropriation. Payments from the previous year appropriations can be made throughout the lapse period; although these payments must be for previous fiscal year earnings and must appear on a separate voucher.

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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.50.10 2 of 5
SUB-SECTION	SUPPLEMENTAL PROCEDURES AND REFERENCES	EFFECTIVE DATE July 1, 2020
PROCEDURE	ADDITIONAL PROCEDURES	REVISION NUMBER 21-001

TRANSFERRED EMPLOYEES

Employees transferring from one agency to another agency necessitate the submission of new source documents. Employees transferring from one payroll to another payroll within an agency do not require new source documents. However, the payroll voucher should identify this change.

NEW EMPLOYEES

An Employee Address Certification form should be completed by all new employees prior to processing their first payroll. A copy of this form should be submitted to the Comptroller's Office prior to submitting their payroll voucher for agencies that do not submit electronic payroll address files. An employee status code of four (4), indicating that this is a new employee, and the effective date should be entered on the payroll voucher file.

TERMINATED EMPLOYEES

No source documents are required. Terminated employees will be identified by entering a one (1) in the employee status code field of the payroll voucher. After W-2's are printed, employees identified as terminated and employees with no activity in the previous calendar year will be removed from the Comptroller's Master Payroll File.

MULTIPLE WARRANT PROCEDURE

Employees paid simultaneously from multiple appropriations (accounting codes) will receive multiple payroll warrants in a pay period because one warrant cannot be charged to more than one account. The employee's warrant stub will reflect total earnings and taxes withheld. However, the Comptroller's system will only verify that the minimum taxes for the earnings reflected on a particular warrant have been withheld. It is the agency's responsibility to determine whether the sum of the Federal tax withholdings from each warrant meets minimum Federal requirements for the total earnings paid the employee.

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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.50.10 3 of 5
SUB-SECTION	SUPPLEMENTAL PROCEDURES AND REFERENCES	EFFECTIVE DATE January 1, 2020
PROCEDURE	ADDITIONAL PROCEDURES	REVISION NUMBER 20-002

DEDUCTION CORRECTION PROCEDURE

Erroneous deduction amounts can be corrected by debiting or crediting the employee's record on a subsequent voucher, as long as a sufficient balance remains in the deduction trailer record to offset negative entries (corrections for over-payments). This procedure should not be used to recover retirement or credit union adjustments. Corrections resulting from voided warrants or warrants generated for the wrong amount should be corrected through the salary refund system.

AUTHORIZED DEDUCTION COMPANY APPROVAL

Approval to deduct earnings from an employee's gross pay for a new vendor (insurance company, credit union, etc.) must be obtained from the Comptroller's Office by written request from that vendor. Upon approval, the Comptroller's Office will assign a payee code (actual code), also known as a miscellaneous deduction code, to be used for further processing. Any new entities that receive a payroll or retirement voluntary deduction must sign up for direct deposit during the application process.

TRAILER RECORD PAYMENTS

The Comptroller's Office will make all payments for deductions withheld from employee earnings. In accordance with amended 15 ILCS 405/9.03, all State payments to an entity from a payroll or retirement voluntary deduction must be made through direct deposit. If an entity receives a payment from a payroll or retirement voluntary deduction without using direct deposit, the Comptroller may charge the entity a processing fee of \$2.50 per paper warrant.

The detail information, such as names, identifiers, and amounts, associated with a State payment to an entity from a payroll or retirement voluntary deduction must be retrieved by the entity from the Comptroller's website at <https://illinoiscomptroller.gov/vendors/enhancedvendor-remittance1/>. If the entity requires the Comptroller to mail the detail information, the Comptroller may charge the entity a processing fee up to \$25.00 per mailing.

RECIPROCAL TAXES

An employee who is a resident of Iowa, Kentucky, Michigan, or Wisconsin should not have Illinois income tax withheld from compensation even though that compensation may be paid in Illinois. Under reciprocal agreements negotiated between Illinois and those states, compensation paid to residents of those states is exempt from Illinois withholding. Such

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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.50.10 4 of 5
SUB-SECTION	SUPPLEMENTAL PROCEDURES AND REFERENCES	EFFECTIVE DATE July 1, 2020
PROCEDURE	ADDITIONAL PROCEDURES	REVISION NUMBER 21-001

employees must file Form IL-W-5NR (a declaration of their residence in Iowa, Kentucky, Michigan, or Wisconsin) with the employing agency to be entitled to this exemption. See Procedure 23.20.10. Employees from reciprocal states who have filed Form IL-W-5NR should have their state withholding tax amount calculated using that state's tax formula or table. Employees from states other than those found in Appendix A of Exhibit 23.20.50 must have withholding calculated using the State of Illinois formula.

NONRESIDENT ALIENS

Salaries, wages, or any other compensation for the personal services of a nonresident alien employee performed in the United States are generally subject to withholding in the same manner as wages paid to a U.S. citizen; however, many tax treaties provide at least a partial exemption from tax for labor or personal services performed in the United States by a qualifying individual. The employee must provide the employer with a statement to claim a treaty exemption from withholding. Details of the statement content can be found in IRS Publication 515, *Withholding of Tax on Nonresident Aliens and Foreign Corporations*.

Special instructions for completing Form W-4 must be given to nonresident aliens. See Procedure 23.20.05.

Compensation paid to a nonresident alien employee (other than a resident of Puerto Rico) for services performed outside the United States is not considered wages and not subject to withholding. If the personal services are performed partly in the United States and partly outside of the United States, an allocation of income for services performed in the United States must be made.

Payments subject to federal withholding are considered compensation paid in Illinois and subject to Illinois withholding.

SOCIAL SECURITY NUMBER CORRECTIONS

When the Social Security Number on file in the Comptroller's Office is incorrect (and the employee has been paid under the incorrect number), the agency must submit a letter to the Comptroller's Office stating the incorrect Social Security Number, the correct Social Security Number, the employee's name and the pay code for the employee.

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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.50.10 5 of 5
SUB-SECTION	SUPPLEMENTAL PROCEDURES AND REFERENCES	EFFECTIVE DATE January 1, 2020
PROCEDURE	ADDITIONAL PROCEDURES	REVISION NUMBER 20-002

MOVING EXPENSE REIMBURSEMENTS

Public Law 115-9, Tax Cuts and Jobs Act, suspended the exclusion for qualified moving expense reimbursements from employee income beginning in tax year 2018 through the end of 2025. Moving expense reimbursements paid to employees are considered taxable wages subject to Federal, State, FICA, Medicare, and retirement contribution withholdings.

Agencies paying moving expense reimbursements directly to an employee should submit these payments on a payroll voucher. These payments were previously paid on a C-13 Payment Voucher citing DOC 1249. The Illinois Office of Comptroller (IOC) has assigned Additional Gross Code "8" as "Employee Moving Expense Reimbursements". This code should be used when processing these payments. The additional gross code field is byte 167 of the IOC's payroll voucher file layout. The amount of the additional gross payment should be entered in bytes 168-174.

Agencies paying moving expense reimbursements directly to a vendor on behalf of an employee should continue to submit these payments to the IOC's Voucher Unit on a C-13 voucher, using detail object code 1250. However, these reimbursements paid directly to a vendor are now taxable to the employee. Agencies must enter the reimbursement paid to the vendor on the employee's next payroll. The amount should be entered under the "Other Compensation Subject to Withholding" field in bytes 248-254 of the IOC's payroll voucher file layout. This will deduct applicable tax and accordingly report the taxable wages associated with the reimbursement.

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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.50.20 1 of 2
SUB-SECTION	SUPPLEMENTAL PROCEDURES AND REFERENCES	EFFECTIVE DATE July 1, 2001
PROCEDURE	DEATH BENEFIT PROCEDURE	REVISION NUMBER 02-001

DEATH BENEFIT PROCEDURE

30 ILCS 105/14a states in part, "The State Comptroller shall draw a warrant or warrants against the appropriation, upon receipt of a proper death certificate, payable to decedents' estate..."

The procedure for preparing a death benefit payroll and calculating accrued vacation pay is described below.

30 ILCS 105/14a of the State Finance Act, Illinois Revised Statutes, permits the payment of accrued vacation pay due a State employee at the time of death. The Act states:

"(a) Upon the death of a State employee his or her estate is entitled to receive from the appropriation for personal services available for payment of his or her compensation such sum for accrued vacation period, accrued overtime, and accrued qualifying sick leave as would have been paid or allowed to such employee had he or she survived and terminated his or her employment.

The State Comptroller shall draw his warrant or warrants against the appropriation, upon receipt of a proper death certificate, payable to decedent's estate, or if no estate is opened, to the person or persons entitled thereto under Section 25-1 of the Probate Act of 1975 upon receipt of the affidavit referred to in that Section, for the sum due.

(b) The Department of Central Management Services shall prescribe by rule the method of computing the accrued vacation period and accrued overtime for all employees, including those not otherwise subject to its jurisdiction, and for the purposes of this Act the Department of Central Management Services may require such reports as it deems necessary. Accrued sick leave shall be computed as provided in subsection (f)."

VOUCHERING PROCEDURES

1. If the payment is made in the same year the employee died and the employee was subject to Social Security or Medicare withholding, the payment should be made on the regular payroll voucher using the employee's name and Social Security number. The only withholdings to be made will be for Social Security or Medicare and, if

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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.50.20 2 of 2
SUB-SECTION	SUPPLEMENTAL PROCEDURES AND REFERENCES	EFFECTIVE DATE July 1, 2015
PROCEDURE	DEATH BENEFIT PROCEDURE	REVISION NUMBER 16-001

applicable, retirement. Social Security or Medicare should be withheld on the entire payment to the extent that it does not exceed the maximum allowable withholding. Retirement is generally withheld only on accrued wages and overtime, however, you should contact the applicable Retirement System to determine what portion of the payment, if any, is subject to retirement.

If the deceased employee was not subject to FICA or Medicare or the payment is made in a subsequent year, the payment must be made on a C-13 Invoice Voucher.

If the payment is made directly to an heir(s), the vendor number must be the heir's TIN (Taxpayer Identification Number). If the payment is made to the decedent's estate, the vendor number must be the TIN of the estate if one has been established. If the estate has not established a TIN, use the decedent's TIN. In the case of a university employee, where a contribution to the University Retirement System is required, that portion of the payment must cite vendor number 100069301.

A detailed explanation of the payment must be made in box 10 of voucher form C-13. At a minimum the information must include the deceased employee's name, payroll code, the type and number of days or hours being paid and the daily or hourly rate of pay. The obligation reference must be "00" and the detail object code will be 1121. The rest of the voucher would be completed in the normal manner. One copy of the death certificate and one copy of the proof of heirship, such as a Small Estate Affidavit must be attached to the original (Comptroller's copy) of the C-13 voucher. Other certified documents which may accompany the voucher and death certificate are letters of office, letters testamentary or letters of administration. These documents will remain attached to the original voucher copy and retained on file in the Comptroller's Office.

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SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.00.00 1 of 1
SUB-SECTION		EFFECTIVE DATE July 1, 2013
PROCEDURE	INDEX	REVISION NUMBER 14-001

25	Receipts and Cash Refunds
10	Overview
10	Introduction
20	Statute Reference
30	Statement of General Policy
40	Description of Receipt Account Structure
20	Input Procedures
10	Agency Transmittals – Receipts
15	Agency Transmittals – Receipt Transfers
20	Agency Transmittals - Cash Refunds
30	Code Procedures - Addition and Deletion of Receipt Account Code(s)
40	Control
10	Monthly Revenue Status Report
20	Reconciliation of Monthly Revenue Status Report
50	Reference
10	Receipt Chart of Accounts
20	Assigned Agency Prefixes

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SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.10.10 1 of 1
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2004
PROCEDURE	INTRODUCTION	REVISION NUMBER 04-002

INTRODUCTION

The State Treasury maintains moneys received by the various State agencies. Moneys are segregated into funds which are held by the Treasurer either as officio or ex-officio custodian. Before moneys may be deposited with the Treasurer, the Office of the Comptroller must receive the moneys in the form of State Treasurer's Drafts or other Treasurer-acceptable remittances and order the moneys to be deposited. Control over this process is maintained by the use of Receipt Accounts which the Office of the Comptroller establishes. Cash refunds are processed by the Comptroller as reversals of expenditures.

This section of the SAMS Manual presents the information necessary for agencies to deposit cash receipts and cash refunds into the State Treasury and to transfer cash receipts deposited into an erroneous receipt account. SAMS Procedures 25.20.10 and 25.20.20 should be followed in preparing transmittals to the Comptroller of cash receipts and cash refunds, respectively. Receipt accounts are listed for each category in Section 25.50.10.

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SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.10.20 1 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	STATUTE REFERENCE	REVISION NUMBER 03-003

STATUTE REFERENCE

The section of the State Comptroller Act and other statutes which describe the responsibilities of the Comptroller in maintaining the receipt and refund accounting system are set forth below:

Deposit of Funds:

State Comptroller Act (15 ILCS 405/2)Sec 2. "The Comptroller shall serve as the chief fiscal control officer of the State of Illinois, shall maintain the State's central fiscal accounts, shall order all payments into and out of the funds held by the State Treasurer and, in addition to the powers and duties otherwise provided by law, shall have the powers and duties provided in this Act."

State Comptroller Act (15 ILCS 405/7)Sec. 7. "State accounting system – State agencies defined – accounts notice of change. In accordance with generally accepted accounting principles applicable to government the Comptroller shall develop and prescribe for the use of all State agencies a uniform accounting system, applying the encumbrance method of accounting and so designed as to insure compliance with all legal and constitutional requirements including those respecting the receipt and expenditure of and the accountability for public funds..."

....The Comptroller shall keep accounts with the respect to each State agency which shall accurately reflect the receiving, expending or contracting for the receipt or expenditure of money or other assets on behalf of the State and shall keep accounts of all amounts which may be paid into or out of the State Treasury or held or paid out by the State Treasurer..."

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SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.10.20 2 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	STATUTE REFERENCE	REVISION NUMBER 03-003

State Officers and Employees Money Disposition Act (30 ILCS 230/2) Sec. 2.

“Accounts of money received; payment into State treasury. (a) Every officer, board, commission, commissioner, department, institution, arm or agency brought within the provisions of this Act by Section 1 shall keep in proper books a detailed itemized account of all moneys received for or on behalf of the State of Illinois, showing the date of receipt, the payor, and purpose and amount, and the date and manner of disbursement as hereinafter provided, and, unless a different time of payment is expressly provided by law or by rules or regulations promulgated under subsection (b) of this Section, shall pay into the State treasury the gross amount of money so received on the day of actual physical receipt with respect to any single item of receipt exceeding \$10,000, within 24 hours of actual physical receipt with respect to an accumulation of receipts of \$10,000 or more, or within 48 hours of actual physical receipt with respect to an accumulation of receipts exceeding \$500 but less than \$10,000, disregarding holidays, Saturdays and Sundays, after the receipt of same, without any deduction on account of salaries, fees, costs, charges, expenses or claims of any description whatever . . .

...All moneys so paid into the State treasury shall, unless required by some statute to be held in the State treasury in a separate or special fund, be covered into the General Revenue Fund in the State treasury. Moneys received in the form of checks, drafts or similar instruments shall be properly endorsed, if necessary, and delivered to the State Treasurer for collection. The State Treasurer shall remit such collected funds to the depositing officer, board, commission, commissioner,

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SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.10.20 3 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	STATUTE REFERENCE	REVISION NUMBER 03-003

department, institution, arm or agency by Treasurers Draft or through electronic transfer. The draft or notification of the electronic funds transfer shall be provided to the State Comptroller to allow deposit into the appropriate fund.

(b) Different time periods for the payment of public funds into the State treasury or to the State Treasurer, in excess of the period(s) established in subsection (a) of this Section, but not in excess of 30 days after receipt of such funds, may be established and revised from time to time by rules or regulations promulgated jointly by the State Treasurer and the State Comptroller in accordance with the Illinois Administrative Procedure Act. The different time periods established by rule or regulation under this subsection may vary according to the nature and amounts of the funds received, the locations at which the funds are received, whether compliance with the deposit requirements specified in subsection (a) of this Section would be cost effective, and such other circumstances and conditions as the promulgating authorities consider to be appropriate. The Treasurer and the Comptroller shall review all such different time periods established pursuant to this subsection every 2 years from the establishment thereof and upon such review, unless it is determined that it is economically unfeasible for the agency to comply with the provisions of subsection (a), shall repeal such different time period."

State Officers and Employees Money Disposition Act (30 ILCS 230/2a.3) Sec. 2a.3.

"Accounting and Deposit of Indirect Cost Recoveries. Every officer, board, commission, commissioners, department, institution, arm or agency to whom this Act applies which is eligible for indirect cost reimbursements shall make timely application for such reimbursements and shall maintain accurate records concerning the application for and the receipt, deposit and use of all indirect cost reimbursement under its control.

Any indirect cost reimbursements received by any officer, board, commission, commissioner, department, institute, arm or agency shall within 30 days of the receipt of the reimbursement deposit the reimbursement to the fund from which the original expenditures were made which gave rise to the reimbursement unless deposit into another fund is required by law. If deposit to the original fund cannot be made or determined for any reason, then the reimbursement shall be deposited to the General Revenue Fund. ...All deposits of indirect cost reimbursements shall be for the full amount received without diminution of any type whatsoever."

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SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.10.20 4 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	STATUTE REFERENCE	REVISION NUMBER 03-003

State Comptroller Act (15 ILCS 405/10.14; Appropriation Credit to be Given for Refunds) Sec. 10.14. "If a warrant drawn upon the State Treasury or any other fund held by the treasurer is returned uncashed or redeposited by the Comptroller or if a warrant has been cashed but the amount for which it was drawn, or any portion thereof, is returned to the State treasury or to a separate fund held by the State Treasurer by reason of an erroneous payment or an overpayment, and the appropriation to which the warrant was charged has not lapsed, the amount so returned shall be credited to such appropriation and shall be available for expenditure, but if the appropriation to which the warrant was charged has lapsed or if the warrant was not charged to an appropriation, the amount so returned should be credited to the fund on which the warrant was drawn and credited to the expenditure authorization to which the warrant was charged and shall be available for expenditure unless such credit or availability is otherwise prohibited by law."

State Officers and Employees Money Disposition Act (30 ILCS 230/4; Prescribe uniform form and system of receipts) "The State Comptroller shall prescribe a uniform form and system of receipts for use when money is received for or on behalf of the State and it is the duty of all officers, boards, commissions, commissioners, departments, institutions, arms or agencies of the State government which are subject to the provisions of this Act to use only the uniform form and system of receipts so prescribed. The Comptroller shall at all times have the right to examine such of the books, documents, memoranda, files, papers and records of any officer, board, commission, commissioner, department or institution, receiving moneys as aforesaid as are necessary to verify the accuracy of the account required by section 2 of this Act to be kept."

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.10.30 1 of 2
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER 03-003

STATEMENT OF GENERAL POLICY

By law, the Comptroller is required to order all deposits of money into funds held by the State Treasurer. Moneys received by a State agency in the form of checks, drafts or similar instruments must be delivered to the State Treasurer for collection. The State Treasurer shall remit such collected funds to the agency by Treasurer's Draft. The draft shall be remitted to the Comptroller to be ordered into the appropriate fund(s). The State Officers and Employees Money Disposition Act (**30 ILCS 230**) requires that all moneys ordered into the State treasury shall, unless expressly provided by law to be held in a separate or special fund, be deposited in the General Revenue Fund. In addition, the Act provides for any indirect cost reimbursement received by a state agency to be deposited within 30 days of receipt into the fund from which the expenditure giving rise to the reimbursement was made, unless deposit into another fund is required by law. If deposits into the original fund cannot be made or determined, the reimbursement shall be deposited into the General Revenue Fund.

The Comptroller's receipt accounting system has been developed to process agency receipts and deposits them with the Treasurer. The Comptroller processes cash refunds as reversals of expenditures.

The Treasurer has specified the types of remittances, which are always acceptable as receipts, or cash refunds. They are:

- . Treasurer's Drafts (both, negotiable and non-negotiable) issued by the Treasurer of Illinois,
- . State Warrants issued by the Comptroller of Illinois and countersigned by the State Treasurer, (State Warrants must have the proper endorsement)
- . Federal checks issued by the U.S. Government,
- . Checks issued by one of the state funded Illinois educational facilities, and/or
- . Advices of Credit issued by a bank.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.10.30 2 of 2
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2004
PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER 05-001

If monies are received by an agency in any other form, such as a personal check, they must first be deposited into the Treasurer's Clearing Account so that a Treasurer's Draft may be issued and submitted to the Comptroller. If cash is received, it should be deposited at a financial institution designated by the Treasurer and a receipted deposit ticket should be used to deposit on the appropriate Comptroller's document. Submittal of receipts to the Comptroller may be accomplished by following Procedure 25.20.10, which presents the instructions for completing and submitting the Receipt Deposit Transmittal Form, shown in Exhibit 25.20.10-A.

Cash refunds, or collections caused by an erroneous disbursement, may not be submitted to the Comptroller as receipts. Cash refunds are handled as reversals of expenditures so that for reimbursement purposes, the expenditure authority account that the original warrant was drawn on will be credited with the refund.

Cash refunds should be submitted to the Comptroller by following SAMS Procedure 25.20.20, which contains the instructions for completing the Expenditure Adjustment Transmittal Form, shown in SAMS Procedure Exhibit 25.20.20-A.

It is important to note that receipts and cash refunds should be submitted separately to the Comptroller using separate transmittal forms and money instruments. Any exception to this procedure requires approval by the Comptroller's Office prior to processing.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.10.40 1 of 2
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2005
PROCEDURE	DESCRIPTION OF RECEIPT ACCOUNT STRUCTURE	REVISION NUMBER 06-001

DESCRIPTION OF RECEIPT ACCOUNT STRUCTURE

Agencies will continue to use the CUSAS Receipt Account Code Structure for completing the Receipt Deposit Transmittal (C-64) Form. As of July 1, 1997, SAMS will translate the CUSAS Receipt Source/Sub-Source into the SAMS Revenue Source Code. Output Reports generated by SAMS will utilize the SAMS Receipts Account Code Structure. Descriptions of the Receipt Account Codes under CUSAS and under SAMS follow:

Agency Input:
(Use in Completing Receipt Deposit Transmittal)

CUSAS Receipt Accounts are identified by a 12-digit Receipt Code defined as follows:

A B B	C C C	D D D	E E E
.	.	.	.
.	.	.	.
.	.	.	.....Fund
.	.	.	.
.	.	.	.....Location/Sub-Source
.	.	.	.
.	.	.	.....Source
.	.	.	.
.	.	.	.....Agency

Agency ABB - The first three digits define the depositing agency and are the same three digits used to define that agency in the appropriation/expenditure code; i.e., the first digit specifying agency group and the second and third digits specifying an agency within the group.

Source CCC - The fourth through the sixth digits specify the source of the deposit within the agency. However, each source number is unique and not dependent upon the agency for definition.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.10.40 2 of 2
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2003
PROCEDURE	DESCRIPTION OF RECEIPT ACCOUNT STRUCTURE	REVISION NUMBER 04-001

Location/
Sub-Source DDD - The seventh through the ninth digits are used when it is necessary to define the source further. For example, if the source were inheritance tax, the sub-source would specify a county in Illinois, or if the source were the Federal Government, the sub-source would indicate a specific agency in the Federal Government. The sub-source is used solely to facilitate agency reconciliation when the source of receipts is received from more than one location or activity such as counties, institutions or bond issues.

Fund EEE - The tenth through the twelfth digits specify the fund to which the monies are to be deposited. The same code used to specify fund in the appropriation/expenditure code is used.

SAMS Output:
(Inquiry Screens/Reports generated by SAMS)

SAMS Receipt Accounts are identified by an 11-digit Receipt Code defined as follows:

ABB	CCCC	DDDD
.	.	.
.	.	..... Fund
.	.	
.	..... Revenue	
.	..... Source	
.		
.		
.....Agency		

Agency ABB - The first three digits define the depositing agency and are the same three digits used to define that agency in the appropriation/expenditure code; i.e., the first digit specifying agency group and the second and third digits specifying an agency within the group.

Revenue Source CCCC - The fourth through the seventh digits specify the source of the deposit within the agency.

Fund DDDD - The eighth through the eleventh digits specify the fund to which the monies are to be deposited. The same code used to specify fund in the appropriation/expenditures code is used.

**STATE OF ILLINOIS
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SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.10 1 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2005
PROCEDURE	AGENCY TRANSMITTALS - RECEIPTS	REVISION NUMBER 06-001

AGENCY TRANSMITTALS - RECEIPTS

GENERAL

The Receipts Deposit Transmittal, SAMS Procedure Exhibit 25.20.10-A, is used to deposit all receipts into the State Treasury. It has been designed to eliminate a free form transmittal letter. This form must be used when receipts are submitted to the Comptroller for ordering of money into a fund. The Comptroller's Office has begun accepting receipts on diskettes.

An agency may report up to nine (9) receipt accounts within the same fund on one form. Multiple forms may be used when one deposit instrument, such as a Treasurer's Draft, is to be deposited into more than nine (9) receipt accounts or into receipt accounts for different funds. There does not have to be a one-for-one relationship between deposit instrument and receipt account.

Agencies requesting wire transfers must coordinate with the Treasurer's Office. The Agency will order monies and the wire transfer or advice will be sent to the Treasurer's Office. The Agency prepares a completed C-64 Form and sends to the Treasurer's Office. In the deposit instrument identification number the "Type" is "1" and the "Description" is "Advice". The Treasurer's Office will affix the advice (wire transfer) and send to the Comptroller's Office for processing.

It is important to note that the instrument(s) accompanying a Receipts Deposit Transmittal should be receipts only. The deposit instrument should not contain monies applicable to cash refund transactions. When depositing cash receipts and cash refunds into the Treasurer's Clearing Account, it is the agency's responsibility to request separate instruments -- one for receipts and one for cash refunds. Any exception to this procedure requires approval by the Comptroller's Office prior to processing.

INSTRUCTIONS FOR COMPLETION OF THE
RECEIPTS DEPOSIT TRANSMITTAL

PURPOSE

The purpose of this procedure is to provide instructions to complete the Receipts Deposit Transmittal to request the Comptroller to order monies into a State Treasury Fund.

PREPARATION OF THE FORM

The instructions for completing the form are set forth below. SAMS Procedure Exhibit 25.20.10-A illustrates a blank form with the instruction reference numbers on it. SAMS Procedure Exhibit 25.20.10-B illustrates a properly completed form. SAMS Procedure Exhibit 25.20.10-C is a

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.10 2 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2009
PROCEDURE	AGENCY TRANSMITTALS - RECEIPTS	REVISION NUMBER 10-001

blank form for agency use. Please contact the Comptroller's Office for an electronic version of this form.

General Information

- 1 Name of Agency
- 2 Agency Address
- 3 A unique sequential number assigned to each transmittal by the submitting agency. **(Please note that this number is for your internal agency use only.)**
- 4 Date forwarded to Comptroller. **(Please note that this date is for your internal agency use only.)**
- 5 Name of fund into which money will be deposited. **(To be completed by the submitting agency.)**
- 6 Name and phone number of individual to be contacted for additional information.

Account Information

As discussed in SAMS Procedure 25.10.40, there is a difference in Receipt Account Code Structure between CUSAS and SAMS. Agencies will continue to use the CUSAS Receipt Account Code Structure for completing the Receipt Deposit Transmittal (C-64). However, output from SAMS (reports/inquiries) will be in the SAMS Account Code Structure. If these items are not completed, the transmittal is subject to return.

- 7 - 10 Receipt Account Code - the twelve (12) digit receipt account code as indicated in the receipts chart of accounts. If more than one deposit instrument is applicable to one receipt account, the receipt account need only be shown once. However, total instruments must equal total deposits.
- 11 Amount to be deposited into the receipt account. (Amounts cannot be negative.)
- 12 Enter CFDA (Catalog of Federal Domestic Assistance) Number, if applicable.
- 13 Description: Include a brief description of the major source of receipts and any other explanatory information on the nature of the deposit. For example: Federal monies received from the Illinois Criminal Justice Information Authority for a violence prevention program. Negative amounts may be used here for agency purposes.

**STATE OF ILLINOIS
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SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.10 3 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2019
PROCEDURE	AGENCY TRANSMITTALS - RECEIPTS	REVISION NUMBER 20-001

14 Indicate type of instrument by inserting:

- 1 - if the instrument is an Advice of Credit (wire transfers or type),
- 2 - if the instrument is a State Warrant,
- 3 - if the instrument is a Treasurer's Draft,
- 4 - if the instrument is a United States check,
- 5 - if the instrument is a state-funded Illinois educational facility check,
and/or
- 6 - if the instrument is other than listed above.

15 Insert all instrument numbers.

(Note: When the volume of deposit instruments exceeds the space provided on the Receipt Deposit Transmittal form, a separate list of the instrument numbers and type must be attached to the white distribution copy. In all cases, except deposits of interest income by the State Treasurer, a list of instrument types and numbers must either be cited on the transmittal or on an attached list.)

16 Total of "Amount" column.

This total should equal the receipt accounts listed on the transmittal. If more than one transmittal is submitted, the combined total of all transmittals must equal the amount of the accompanying instrument(s).

Agency Authorization

17 Signature of authorized agency official. **(Original signature required.)**

18 Agency official's title. (Please note that this information is for your internal agency use only.)

19 **This Date Field is for Comptroller Use Only.** Date in this section is the date the deposit is ordered into the fund by the Comptroller.

20 Enter the six-digit agency assigned order number. This number should begin with the Comptroller-assigned alpha prefix and must be unique. See Exhibit 25.50.20-A for prefix list.

21 Total Dollar Amount of Deposit.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.10 4 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2014
PROCEDURE	AGENCY TRANSMITTALS - RECEIPTS	REVISION NUMBER 14-002

- 22 Fund Number.
- 23 **Treasurer Use Only.**
- 24 **Comptroller Use Only.**

TRANSMITTING DEPOSIT TO COMPTROLLER

Transmitting Deposit

Receipt deposits are to be submitted on the Receipt Deposit Transmittal (C-64) form in a multiple copy format. The copy distribution must be clearly identified either at the bottom of the form or in the upper left hand corner of the form.

Copy 6 (Goldenrod) of the Receipt Deposit Transmittal should be removed and retained by the submitting agency. Copies 1 through 5, with the deposit instruments attached, should be submitted to the Office of the Comptroller for processing. Copy 1 (white) must contain an original signature of the authorized agency official.

After the deposit has been processed by both the Comptroller and the State Treasurer, copy 4 (Pink) will be receipted and returned by the State Treasurer to the depositing agency countersigned by the State Treasurer (23) and signed by the Comptroller (24). The Comptroller's deposit date (19) will be indicated. The countersigned C-64 and the deposit order number will facilitate reconciliation.

AGENCY NOTIFICATION

If any errors are detected on the transmittal before the deposit is made, the deposit will be returned to the agency.

If an error is discovered after the deposit is made, the Comptroller's Office will work with the agency and/or the Treasurer's Office to either correct the transaction or return it to the agency.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

RECEIPTS DEPOSIT TRANSMITTAL

Exhibit 25.20.10-B
(12-001)

Submit COPIES 1 thru 5 to the Comptroller	AGENCY: Office of the Comptroller	Transmittal Number: 124
<p align="center">Distribution</p> <p>1. White - Returned To Comptroller 2. Blue - Treasurer-Banking Division 3. Buff - Treasurer-Warrant Division 4. Pink -Returned to Agency 5. Canary - Retained by Comptroller 6. Goldenrod - Retained by Agency</p>	ADDRESS: 325 W. Adams	Transmittal Date: 6/24/2009
	Springfield, IL 62704	Fund Name: GRF
	CONTACT: Jane Doe PHONE: xxx-xxxx	(FOR AGENCY COMPLETION)

RECEIPT ACCOUNT CODE				AMOUNT	CFDA NUMBER	DESCRIPTION	Deposit Instrument Identification	
Agency	Source	Loc/Sub Source	Fund				Type	Number
360	055	000	0001	425.24		Burial Trust	3	4097
360	060	000	0001	307.16		Cemetery Care	3	5021
360	861	000	0001	48.15		Miscellaneous		

TOTAL DEPOSIT \$ 780.55 SIGNED: John Smith TITLE: Supervisor

<p>COMPTROLLER DEPOSIT ORDER TO THE TREASURER OF THE STATE OF ILLINOIS</p> <p>Date: _____ Order No: CT0364</p> <p>Document Total: \$ 780.55 Fund Number: 0001</p>	<p align="center">DEPOSIT INSTRUMENT TYPE CODE</p> <table style="width:100%;"> <tr> <th>CODE</th> <th>TYPE INSTRUMENT</th> </tr> <tr><td>1</td><td>Advice of Credit</td></tr> <tr><td>2</td><td>State Warrant</td></tr> <tr><td>3</td><td>Treasurer's Draft</td></tr> <tr><td>4</td><td>United States Check</td></tr> <tr><td>5</td><td>University Check</td></tr> <tr><td>6</td><td>Other</td></tr> </table>	CODE	TYPE INSTRUMENT	1	Advice of Credit	2	State Warrant	3	Treasurer's Draft	4	United States Check	5	University Check	6	Other
CODE	TYPE INSTRUMENT														
1	Advice of Credit														
2	State Warrant														
3	Treasurer's Draft														
4	United States Check														
5	University Check														
6	Other														

COUNTERSIGNED - STATE TREASURER COMPTROLLER, STATE OF ILLINOIS

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.15 1 of 1
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2009
PROCEDURE	AGENCY TRANSMITTALS – RECEIPT TRANSFERS	REVISION NUMBER 10-001

AGENCY TRANSMITTALS - RECEIPT TRANSFERS

GENERAL

When an agency discovers that they have deposited receipts into an incorrect Receipt Account, they may have the deposit transferred to the correct receipt account by submitting a Receipt Transfer Request, SCO-102 (See Exhibits 25.20.15-A and 25.20.15-B). The following information is required:

INSTRUCTIONS FOR COMPLETION
OF THE RECEIPT TRANSFER REQUEST

(Refer to Exhibit 25.20.15-A)

REFERENCE

CONTENTS

- | | |
|------|---|
| (1) | The incorrect receipt account to which the deposit was posted. |
| (2) | Original CFDA Number, if applicable. |
| (3) | The incorrect SAMS Revenue Source Code. |
| (4) | The correct receipt account. |
| (5) | Correct CFDA Number, if applicable. |
| (6) | The correct SAMS Revenue Source Code. |
| (7) | Original order number on the Receipt Deposit Transmittal (C-64 form). |
| (8) | Original date deposited by the Comptroller. |
| (9) | Explanation of why the transfer is necessary. |
| (10) | The amount to be transferred. |
| (11) | Name of person and phone number to contact if additional information is required. |
| (12) | Signature of the individual who has requested the transfer (original signature required) along with the agency name and date of request. |
| (13) | A copy of the signed original processed Receipt Deposit Transmittal (agency pink copy) must be attached. |

Receipt Transfer Requests submitted incorrectly may be returned to the agency.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

RECEIPT TRANSFER REQUEST

ORIGINAL RECEIPT ACCOUNT: (1)	ORIGINAL CFDA NUMBER: (2)	ORIGINAL REVENUE SOURCE: (3)
CORRECT RECEIPT ACCOUNT: (4)	CORRECT CFDA NUMBER: (5)	CORRECT REVENUE SOURCE: (6)
ORIGINAL ORDER NUMBER: (7)		ORIGINAL DEPOSIT DATE: (8)
REASON FOR TRANSFER: (9)		AMOUNT OF TRANSFER: (10)

Contact for further information: Name _____ Phone _____ (11)

Signature _____ Agency _____ Date _____ (12)

Attach Copy of Signed Original Processed Receipt Deposit (13)

FOR COMPTROLLER USE ONLY		
Processed By:	Transaction Number:	Date:



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

RECEIPT TRANSFER REQUEST

ORIGINAL RECEIPT ACCOUNT:	ORIGINAL CFDA NUMBER:	ORIGINAL REVENUE SOURCE:
CORRECT RECEIPT ACCOUNT:	CORRECT CFDA NUMBER:	CORRECT REVENUE SOURCE:
ORIGINAL ORDER NUMBER:		ORIGINAL DEPOSIT DATE:
REASON FOR TRANSFER:		AMOUNT OF TRANSFER:

Contact for further information: Name _____ Phone _____

Signature _____ Agency _____ Date _____

Attach Copy of Signed Original Processed Receipt Deposit

FOR COMPTROLLER USE ONLY		
Processed By:	Transaction Number:	Date:

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.20 1 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2011
PROCEDURE	AGENCY TRANSMITTALS - CASH REFUNDS	REVISION NUMBER 12-001

AGENCY TRANSMITTALS - CASH REFUNDS

GENERAL

The State Comptroller Act (15 ILCS 405/10.14) requires appropriation credit to be provided when any warrant, or portion thereof, is returned to the State Treasury as a result of an erroneous or overpayment made from a treasury held fund. The statute further states that if the appropriation to which the original warrant was so charged has lapsed, the fund on which the warrant was drawn shall receive credit for the amount returned to the State Treasury.

The Expenditure Adjustment Transmittal form, SAMS Procedure Exhibit 25.20.20-A, is to be used when submitting cash refunds (excluding salary refunds) to the Comptroller for ordering of monies into the State Treasury. The data reported on this form will be used to credit the applicable fund and expenditure authority account, if not lapsed, as well as the SAMS Object Account(s) which were charged when the expenditure was made. If the refund applies to the current calendar year and the original payment was subject to the 1099 reporting requirements of the Internal Revenue Service, the information on the Expenditure Adjustment Transmittal form will also be used to adjust the vendor's earnings record.

Again, if the money being remitted to the Comptroller for deposit in the treasury is not an erroneous or overpayment as prescribed by the State Comptroller Act (15 ILCS 405/10.14) it is not a cash refund and must be receipted on the form C-64, Receipts Deposit Transmittal.

An agency may report up to two (2) cash refunds for the same agency within the same fund on a single document for the current fiscal year. An agency cannot mix a current fiscal year with a prior fiscal year on the same refund document. They must be entered on a separate document. (Multiple prior years may be reported on one document). Multiple forms may be submitted when one deposit instrument, such as a Treasurer's Draft, is applicable to more than two (2) cash refunds or different funds. If an agency has numerous refunds to a single appropriation, they can contact the Comptroller's Office to request exception processing. If an agency identifies a prior-year cash refund but cannot complete all the required fields, contact the Comptroller's Office for processing instructions.

It is important to note that the deposit instrument(s) accompanying an Expenditure Adjustment Transmittal(s) for a cash refund should be monies only for cash refund(s). The deposit instrument should not contain monies applicable to receipts. When depositing cash refunds and cash receipts into a Treasurer's Clearing Account, it is the agency's responsibility to request separate drafts -- one for cash refunds and one for cash receipts. Any exceptions to this procedure requires approval by the Comptroller's Office prior to processing.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.20 2 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2011
PROCEDURE	AGENCY TRANSMITTALS - CASH REFUNDS	REVISION NUMBER 12-001

**INSTRUCTION FOR COMPLETION OF THE
EXPENDITURE ADJUSTMENT TRANSMITTAL**

PURPOSE

The purpose of this procedure is to provide instructions for completing the Expenditure Adjustment Transmittal. This form requests the Comptroller to return monies into a State Treasury Fund. If the monies returned to the State Treasury should be re-issued to a different payee, the request should be submitted to the IOC on an Invoice Voucher, form C-13, for processing through the Commercial Warrant Writing System. A copy of the approved C-63 form should be attached to the C-13. For additional information, contact the Voucher Pre-Audit Unit at 217/782-3060.

PREPARATION OF FORM

The instructions for completing the form are set forth below. SAMS Procedure Exhibit 25.20.20-A illustrates a blank form with the instruction reference numbers on it. SAMS Procedure Exhibit 25.20.20-B illustrates a properly completed form. SAMS Procedure Exhibit 25.20.20-C is a blank form for agency use. Please contact the Comptroller's Office for an electronic version of this form.

General Information

- 1 Enter Name of agency.
- 2 Enter Agency address.
- 3 Enter the name and phone number of the individual to receive correspondence and to contact for questions.
- 4 A unique sequential number assigned by the agency to each transmittal. (Agency Use Only - Optional.)
- 5 Date forwarded to Comptroller. (Agency Use Only – Optional)
- 6 Indicate type of instrument by inserting:
 - 1 - if the instrument is an Advice of Credit,
 - 2 - if the instrument is a State Warrant,

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.20 3 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2011
PROCEDURE	AGENCY TRANSMITTALS - CASH REFUNDS	REVISION NUMBER 12-001

3 - if the instrument is a Treasurer's Draft,
4 - if the instrument is a United States check,
5 - if the instrument is a State-funded Illinois educational facility check, and/or
6 - if the instrument is other than listed above.

7 Insert all instrument numbers.

Expenditure Information

- 8 The appropriation account code cited for the **original payment** regardless of fiscal year.
- 9 The fiscal year to which the refund applies (fiscal year in which the expenditure was originally made).
- 10 The object code(s) to be adjusted by the refunded amount.
- 11 Amount of refund applicable to each cited object code.
- 12 CFDA (Catalog of Federal Domestic Assistance) Number, if applicable.
- 13 Warrant number/EFT trace number on which original expenditure was issued.
- 14 Date of issue (Warrant/EFT).
- 15 The voucher number as reported on SAMS on which the original payment was made.
- 16 The vendor identification number and name used when this refunded payment was vouchered. (EIN or Social Security Number)
- 17 Brief reason for the refund to ensure the transaction is applicable to the provision set forth by the State Comptroller Act (**15 ILCS 405/10.14**).
- 18 Total transaction amount.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.20 4 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2013
PROCEDURE	AGENCY TRANSMITTALS - CASH REFUNDS	REVISION NUMBER 14-001

Agency Authorization

- 19 Signature and title of person certifying transmittal. **(Original signature required.)**
- 20 **This date is entered by the Comptroller's Office.** Date in this section is the date the deposit is ordered into the fund by the Comptroller.
- 21 Enter the six-digit agency assigned order number. This number should begin with the Comptroller assigned Alpha prefix and must be unique. See Exhibit 25.50.20-A for prefix list.
- 22 Enter the document total.
- 23 Enter the four (4) digit fund number.

TRANSMITTING DEPOSIT TO COMPTROLLER

When transmitting deposits to the Comptroller by messenger, U.S. mail or other means, remove copy 7 (Goldenrod) and retain for your records. Copy 1 (white) must contain an original signature of the authorized agency official. Forward copies 1 through 6, with the deposit instrument(s) to the Comptroller. Distribution must be clearly indicated on the individual form.

After the deposit has been processed by both the Comptroller and the State Treasurer, copy 4 (Pink) will be returned to the depositing agency by the Treasurer. It will be signed by the Comptroller (25) and countersigned by the State Treasurer (24). Also, the Comptroller will indicate a date of deposit (20).

AGENCY NOTIFICATION

If any errors are detected on the transmittal before the deposit is made, the deposit will be returned to the agency.

If an error is discovered after the deposit is made, the Comptroller's office will work with the agency and/or the Treasurer's Office to either correct the transaction or return it to the agency.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

EXPENDITURE ADJUSTMENT TRANSMITTAL
FOR RETURNS OF ERRONEOUS OR OVERPAYMENTS ONLY

SUBMIT COPIES 1 THRU 6 TO THE COMPTROLLER DISTRIBUTION 1. White-Returned to Comptroller 2. Blue-Treasurer-Banking Division 3. Buff-Treasurer-Warrant Division 4. Pink-Returned to Agency 5. Canary-Retained by Comptroller 6. Green-Comptroller 7. Goldenrod-Retained by Agency	AGENCY: _____ (1) ADDRESS: _____ (2) _____ CONTACT: _____ (3) PHONE: _____ (3)	Transmittal No: _____ (4) Transmittal Date: _____ (5) (for agency use) DEPOSIT INSTRUMENT IDENTIFICATION <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;">TYPE</th> <th>NUMBER</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> <tr> <td>(6)</td> <td>(7)</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	TYPE	NUMBER			(6)	(7)				
TYPE	NUMBER											
(6)	(7)											

COMPLETION OF ALL FIELDS REQUIRED		FISCAL YEAR	EXPENDITURE INFORMATION		
APPROPRIATION ACCOUNT CODE	(8)		(9)	OBJECT CODE (10)	AMOUNT (11)	CFDA NUMBER (12)
WARRANT NO./ EFT TRACE NO.	(13)				
WARRANT ISSUE DATE	(14)				
VOUCHER NUMBER	(15)				
VENDOR NUMBER AND NAME	(16)				
REASON FOR REFUND	(17)		TOTAL:	(18)	

COMPLETION OF ALL FIELDS REQUIRED		FISCAL YEAR	EXPENDITURE INFORMATION		
APPROPRIATION ACCOUNT CODE	(8)		(9)	OBJECT CODE (10)	AMOUNT (11)	CFDA NUMBER (12)
WARRANT NO./ EFT TRACE NO.	(13)				
WARRANT ISSUE DATE	(14)				
VOUCHER NUMBER	(15)				
VENDOR NUMBER AND NAME	(16)				
REASON FOR REFUND	(17)		TOTAL:		

SIGNATURE: _____ (19) TITLE: _____ (19)

I hereby certify that the amount(s) shown above represent the return of an erroneous payment(s) or an overpayment(s) and is entitled to appropriation credit(s) if the appropriation has not lapsed as authorized by 15 ILCS 405/10.14.

COMPTROLLER DEPOSIT ORDER
TO THE TREASURER OF THE STATE OF ILLINOIS

Date: _____ (20) Order No: _____ (21)

Document Total: _____ (22)

Fund Number: _____ (23)

(24)
COUNTERSIGNED-STATE TREASURER

(25)
COMPTROLLER, STATE OF ILLINOIS



SUSANA A. MENDOZA EXPENDITURE ADJUSTMENT TRANSMITTAL
ILLINOIS STATE COMPTROLLER
FOR RETURNS OF ERRONEOUS OR OVERPAYMENTS ONLY

Exhibit 25.20.20-B
(20-002)

SUBMIT COPIES 1 THRU 6 TO THE COMPTROLLER	AGENCY: <u>Comptroller</u>	Transmittal No: <u>1</u>										
	ADDRESS: <u>325 W. Adams</u> <u>Springfield, IL 62704</u>	Transmittal Date: <u>6/15/2009</u> (for agency use)										
DISTRIBUTION 1. White-Returned to Comptroller 2. Blue-Treasurer-Banking Division 3. Buff-Treasurer-Warrant Division 4. Pink-Returned to Agency 5. Canary-Retained by Comptroller 6. Green-Comptroller 7. Goldenrod-Retained by Agency	CONTACT: <u>Jane Doe</u> PHONE: <u>xxx-xxxx</u>	DEPOSIT INSTRUMENT IDENTIFICATION <table border="1"> <thead> <tr> <th>TYPE</th> <th>NUMBER</th> </tr> </thead> <tbody> <tr> <td>3</td> <td>6092</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	TYPE	NUMBER	3	6092						
	TYPE	NUMBER										
	3	6092										

COMPLETION OF ALL FIELDS REQUIRED		FISCAL YEAR	EXPENDITURE INFORMATION		
APPROPRIATION ACCOUNT CODE	WARRANT NO./ EFT TRACE NO.	YEAR	OBJECT CODE	AMOUNT	CFDA NUMBER
0001-36001-1290-0000	AC1234567	09	1291	\$24.00	
WARRANT ISSUE DATE	2/15/2009				
VOUCHER NUMBER	900000029				
VENDOR NUMBER AND NAME	123456789/ABC Inc				
REASON FOR REFUND	Duplicate Payment To Vendor				
				TOTAL:	\$24.00

COMPLETION OF ALL FIELDS REQUIRED		FISCAL YEAR	EXPENDITURE INFORMATION		
APPROPRIATION ACCOUNT CODE	WARRANT NO./ EFT TRACE NO.	YEAR	OBJECT CODE	AMOUNT	CFDA NUMBER
WARRANT ISSUE DATE					
VOUCHER NUMBER					
VENDOR NUMBER AND NAME					
REASON FOR REFUND					
				TOTAL:	

SIGNATURE: John Doe TITLE: Manager
 I hereby certify that the amount(s) shown above represent the return of an erroneous payment(s) or an overpayment(s) and is entitled to appropriation credit(s)
 if the appropriation has not lapsed as authorized by 15 ILCS 405/10.14.

COMPTROLLER DEPOSIT ORDER
TO THE TREASURER OF THE STATE OF ILLINOIS

Date: _____ Order No: E01028

Document Total: \$24.00

Fund Number: 0001

COUNTERSIGNED-STATE TREASURER

COMPTROLLER, STATE OF ILLINOIS

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.30 1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	ADDITION AND DELETION OF RECEIPT ACCOUNT CODE(S)	REVISION NUMBER 21-001

ADDITIONS AND DELETIONS OF RECEIPT ACCOUNTS (REVENUE SOURCES)

Requests for additions or deletions to the Receipts Chart of Accounts which appears in Section 25.50.10 are initiated by the agency requesting the proposed changes. All applicable sections of the “Chart of Accounts Maintenance and Inquiry” (Form C-45), as shown in Exhibit 25.20.30-B, must be completed and submitted to the Office of the Comptroller for review prior to any changes being made to the Receipts Chart of Accounts.

For an addition, the agency will provide the Office of the Comptroller with a Form C-45 which has all information required for an addition to the Receipt Chart of Accounts included on the form. If an agency must request more than one receipt account, it must submit a separate Form C-45 for each request, or one Form C-45 with an attached list of accounts and required information. Exhibit 25.20.30-C shows a properly completed Form C-45 requesting an additional receipt account.

Requests for deletions to the Receipts Chart of Accounts also require the use of the Form C-45. In the case of deletions, the box indicating “Delete” in Section I of the form should be checked and the reason for the deletion explained in Section IV. As with addition requests, a separate Form C-45 must be submitted for each request, or one Form C-45 with an attached list of accounts and required information. Exhibit 25.20.30-D illustrates a completed Form C-45 for a deletion request.

NOTIFICATION OF ADDITION OR DELETION OF RECEIPT ACCOUNTS (REVENUE SOURCES)

After the “Chart of Accounts Maintenance and Inquiry” Form C-45 has been received by the Comptroller’s Office it will be reviewed and the agency notified of the action taken. If the request has been approved, the “Chart of Accounts Maintenance and Inquiry” Form C-45 will be returned to the requesting agency with notification of approval.

If the request has been denied, the form will be returned with a letter indicating the reason for denying the request. Questions relating to the denial of a request should be addressed to the State Accounting Department.

PREPARATION OF THE FORM

Two copies of the “Chart of Accounts Maintenance and Inquiry” form should be prepared to request the establishment or deletion of a receipt account (revenue source). One copy of the form

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.30 2 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	ADDITION AND DELETION OF RECEIPT ACCOUNT CODE(S)	REVISION NUMBER 21-001

should be sent to the Comptroller's Office, State Accounting Department and the other retained by the agency.

If an agency is requesting the addition or deletion of two or more receipt accounts (revenue sources), a separate request form should be submitted for each account addition or deletion requested, or one form with an attached list. However, one request applicable to receipts and one request applicable to expenditures may be on the form for similar items.

Only those portions of the "Chart of Account Maintenance and Inquiry" form used to add or delete a receipt account (revenue source) are explained in this section. Other portions of the form are explained in the appropriated section of the manual.

Exhibit 25.20.30-A is a blank form which may be used to submit requests for an addition or a deletion. Exhibit 25.20.30-B illustrates a blank form with the instruction reference numbers on it. Exhibit 25.20.30-C contains a completed form requesting the addition of a receipt account (revenue source). Exhibit 25.20.30-D illustrates a completed form requesting the deletion of a receipt account (revenue source). The instructions for completing the "Chart of Accounts Maintenance and Inquiry" form are:

- (1) Enter agency name.
- (2) Enter date of request.
- (3) Enter agency address.
- (4) Enter name to whose attention approved C-45 should be returned.
- (5) Mark Add box if an addition is being requested.
- (6) Mark Delete box if a deletion is being requested.
- (7) For adds, indicate estimated annual receipts (not required).
- (8) Always enter account code for deletions. A recommended account code may be entered for additions, but it is not required.
- (9) Enter fund name and number into which receipts will be deposited.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.30 3 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2020
PROCEDURE	ADDITION AND DELETION OF RECEIPT ACCOUNT CODE(S)	REVISION NUMBER 20-000

- (10) Indicate source of receipts.
- (11) Provide a complete description and, if applicable, a statutory basis for the request.
- (12) Signature of authorized agency official.
- (13) Title of authorized agency official.
- (14) Date of signature.
- (15) Typed or printed name of authorized official.
- (16) Official's telephone number.



Chart of Accounts Maintenance and Inquiry

Agency _____ Date _____
 Address _____
 Attention _____

I. Receipt Account Add Delete Estimated Annual Receipts _____
 Account Code _____ Receipts to be deposited into Fund No. _____
 Fund Name _____
 Sources of Receipts _____

II. Expenditure Authority Account Organizational Unit
 Add Delete Add Delete
 Account _____ Account _____
 Expenditures subject to Control based on:
 a) Receipts Yes No If yes, give Receipt Account Number _____
 b) Allotments Yes No
 c) Other (please specify) _____
 Expenditures to be made from Fund No. _____ Fund Name _____
 Suggested Expenditure Authority Account Code _____

III. Detail Expenditure Object Add Delete Inquiry
 Account to be deleted or inquired about (if known) _____

IV. Description of any Addition, Deletion or Inquiry from Section I, II, or III.

Signature: _____ Title _____ Date _____
 _____ Telephone _____
 Please type or print name

Comptroller Use Only

V. Type of Account	Account Number	Remarks
1. Receipt Account		
Added <input type="checkbox"/> Deleted <input type="checkbox"/>	_____	
2. Expenditure Authority		
Added <input type="checkbox"/> Deleted <input type="checkbox"/>	_____	
3. Organizational Unit		
Added <input type="checkbox"/> Deleted <input type="checkbox"/>	_____	
4. Detail Expenditure Object		
Added <input type="checkbox"/> Deleted <input type="checkbox"/> Inquiry <input type="checkbox"/>	_____	

Approved By _____ Date _____
 Changed By _____ Date _____





Chart of Accounts Maintenance and Inquiry

Agency Illinois Office of the Comptroller Date 6/15/2004
 Address 201 State House, Springfield, IL 62704
 Attention I. M. Money

I. Receipt Account Add Delete Estimated Annual Receipts \$45,000.00
 Account Code (Optional) Receipts to be deposited into Fund No. 0001
 Fund Name General Revenue
 Sources of Receipts Owners of bicycles

II. Expenditure Authority Account Organizational Unit
 Add Delete Add Delete
 Account _____ Account _____
 Expenditures subject to Control based on:
 a) Receipts Yes No If yes, give Receipt Account Number _____
 b) Allotments Yes No
 c) Other (please specify) _____
 Expenditures to be made from Fund No. _____ Fund Name _____
 Suggested Expenditure Authority Account Code _____

III. Detail Expenditure Object Add Delete Inquiry
 Account to be deleted or inquired about (if known) _____

IV. Description of any Addition, Deletion or Inquiry from Section I, II, or III.

The 93rd General Assembly has passed and the Governor signed into law HBxxxx, which requires all bicycle owners to purchase license plates for their bicycles. There is no existing receipt account to classify this source of receipts.

Signature: _____ Title (Official Title) Date XX/XX/XX
(Printed or typed name) Telephone (XXX)XXX-XXXX
 Please type or print name

Comptroller Use Only

V. Type of Account	Account Number	Remarks
1. Receipt Account		
Added <input type="checkbox"/> Deleted <input type="checkbox"/>	_____	
2. Expenditure Authority		
Added <input type="checkbox"/> Deleted <input type="checkbox"/>	_____	
3. Organizational Unit		
Added <input type="checkbox"/> Deleted <input type="checkbox"/>	_____	
4. Detail Expenditure Object		
Added <input type="checkbox"/> Deleted <input type="checkbox"/> Inquiry <input type="checkbox"/>	_____	

Approved By _____ Date _____
 Changed By _____ Date _____





Chart of Accounts Maintenance and Inquiry

Agency Illinois Office of the Comptroller Date 4/12/2005
 Address 201 State House, Springfield, IL 62704
 Attention I. M. Money

I. Receipt Account Add Delete Estimated Annual Receipts _____
 Account Code 360-950-012-001 Receipts to be deposited into Fund No. _____
 Fund Name _____
 Sources of Receipts _____

II. Expenditure Authority Account Organizational Unit
 Add Delete Add Delete
 Account _____ Account _____
 Expenditures subject to Control based on:
 a) Receipts Yes No If yes, give Receipt Account Number _____
 b) Allotments Yes No
 c) Other (please specify) _____
 Expenditures to be made from Fund No. _____ Fund Name _____
 Suggested Expenditure Authority Account Code _____

III. Detail Expenditure Object Add Delete Inquiry
 Account to be deleted or inquired about (if known) _____

IV. Description of any Addition, Deletion or Inquiry from Section I, II, or III.

The 94th General Assembly has repealed Public Act 93-XXXX requiring bicycle owners to purchase license plates for their bicycles. This receipt account will no longer be used.

Signature: _____ Title _____ Date XX/XX/XX
 (Printed or typed name) _____ Telephone (XXX)XXX-XXXX
 Please type or print name

Comptroller Use Only

V. Type of Account	Account Number	Remarks
1. Receipt Account		
Added <input type="checkbox"/> Deleted <input type="checkbox"/>	_____	
2. Expenditure Authority		
Added <input type="checkbox"/> Deleted <input type="checkbox"/>	_____	
3. Organizational Unit		
Added <input type="checkbox"/> Deleted <input type="checkbox"/>	_____	
4. Detail Expenditure Object		
Added <input type="checkbox"/> Deleted <input type="checkbox"/> Inquiry <input type="checkbox"/>	_____	

Approved By _____ Date _____
 Changed By _____ Date _____



**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.40.10 1 of 3
SUB-SECTION	CONTROL	EFFECTIVE DATE July 1, 1999
PROCEDURE	MONTHLY REVENUE STATUS REPORT	REVISION NUMBER 00-001

REPORT TITLE: Monthly Revenue Status

PURPOSE: To reconcile the agency receipts to the Comptroller's records. Agencies with access to SAMS automated records, may perform alternate reconciliation methods.

SEQUENCE: Agency Fund, Summary Information: Record Type, Operating Indicator, Revenue Source: Transaction Detail; Record Type, Revenue Source, Accounting Period, Transaction Date, Transaction ID, Amount.

DISTRIBUTION: All Agencies Processing Receipts.

CONTENTS

<u>REFERENCE</u>	<u>CONTENTS</u>
1 Budget Fiscal Year	The Budget Fiscal Year to which the report applies.
2 Period Ending	Report reflects all activity processed by the Comptroller's Office through this date.
3 Agency Number and Name	Official number and name of agency.
4 Fund Number and Name	Specifies the fund in which monies have been deposited.

Summary Information

5 Revenue Source Code	The four digit Revenue Source defined by SAMS. Agencies will enter the three digit source and sub-source on the Receipt deposit transmittal and SAMS will translate them into this Revenue Source code.
6 Revenue Source Name	Specifies the name associated with the Revenue Source Code. This name will agree to the name of the Receipt Code used in SAMS.
7 Beginning Balance	Receipt Account Balance at first of month. Beginning Balance is provided by Receipt Account. Total Operating Receipt Account Balances. Total Non-Operating Receipt Account Balances and Total Fund Receipt Account Balances.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.40.10 2 of 3
SUB-SECTION	CONTROL	EFFECTIVE DATE July 1, 1997
PROCEDURE	MONTHLY REVENUE STATUS REPORT	REVISION NUMBER 00-001

REFERENCE

CONTENTS

8 Current Period

Current month revenue recognized by SAMS. Normally, this will be cash received and ordered by the Comptroller into the State Treasury. This includes new receipts and current year receipt adjustments for the month reported. Current Period amount is provided by Receipt Account, Total Operating Receipt Account Balances, Total Non-Operating Receipt Account Balances and Total Fund Receipt Account Balances.

9 Ending Balance

Total receipt balance for the fiscal year-to-date. Ending Balance is provided by Receipt Account, Total Operating Receipt Account Balances, Total Non-Operating Receipt Account Balances and Total Fund Receipt Account Balances.

Transaction Detail:

10 Date

Date of Transaction.

11 Document ID

The following components make up the document ID: The first two characters indicate the document type, the third through fifth characters indicate the Agency and the remaining eleven characters are the Deposit Order Number. The document type codes are:

CR Cash Receipts and Cash Refunds
PV Payment Voucher
JV Journal Voucher

12 Amount

Dollar amount of each transaction.

13 Reference JV
Document

Document ID of Journal Voucher used to clear an interfund due from.

Agency Totals:

14 Beginning Balance

Receipt Account Balance at first of month for all of an Agency's Receipt Accounts by Operating, Non-operating, Agency totals, Comptroller's batch number for a group of transactions.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.40.10 3 of 3
SUB-SECTION	CONTROL	EFFECTIVE DATE July 1, 1997
PROCEDURE	MONTHLY REVENUE STATUS REPORT	REVISION NUMBER 98-001

REFERENCE

15 Current Period

16 Ending Balance

CONTENTS

Current month revenue recognized by SAMS for all Agency Receipt Accounts by Operating, Non-operating, Agency totals. This includes new receipts and current year receipt adjustments for the month reported. Normally, this will be cash received and ordered by the Comptroller into the State Treasury

Total receipt balance for the fiscal year-to-date for all of an Agency's Receipt Accounts by Operating, Non-operating, Agency totals.

REPORT ID: SB04
 DATE RUN: 99/99/99
 TIME RUN : 99:99

Report Layout of the Monthly Revenue Status Report

STATE OF ILLINOIS
 OFFICE OF THE COMPTROLLER

MONTHLY REVENUE STATUS
 FOR BUDGET FISCAL YEAR 1997 (1)
 THROUGH ACCOUNTING PERIOD 06/97
 FOR PERIOD ENDING 12/31/96 (2)

AGCY: (3) 103 AUDITOR GENERAL
 FUND: (4) 0001 GENERAL REVENUE FUND

REVENUE SOURCE CODE	REVENUE SOURCE NAME	BEGINNING BALANCE	CURRENT PERIOD	ENDING BALANCE

OPERATING				
(5)	(6)	(7)	(8)	(9)
1234	REIMBURSEMENT OF AUDITS	300.00	120.00	420.00
2345	SALES TO LOCAL GOVERNMENTS	700.00	86.00	786.00
4567	PERSONAL INCOME TAX	650.00	900.00	1,550.00
6789	MISCELLANEOUS	475.00	25.00 -	450.00
TOTAL OPERATING		2,125.00	1,081.00	3,206.00
NON-OPERATING				
6345	BOND PROCEEDS	2,000.00	50.00	2,050.00
9621	TRANSFERS IN	85.00	0.00	85.00
TOTAL NON-OPERATING		2,085.00	50.00	2,135.00
TOTAL FUND		4,210.00	1,131.00	5,341.00

REPORT ID: SB04
DATE RUN: 99/99/99
TIME RUN : 99:99

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

MONTHLY REVENUE STATUS
FOR BUDGET FISCAL YEAR 1997
THROUGH ACCOUNTING PERIOD 06/97
FOR PERIOD ENDING 12/31/96

(5) RSRC	(10) DATE	(11) DOCUMENT ID	(12) AMOUNT	(13) REFERENCE JV DOCUMENT
1234	12/02/96	CR 360 00000000101	105.00	
	12/07/96	PV 360 00000000102	20.00	JV 360 00000000011
	12/28/96	JV 360 00000000015	5.00 -	
2345	12/10/96	CR 360 00000000333	26.00	
	12/15/96	PV 360 00000000332	60.00	JV 360 00000000112
4567	12/14/96	CR 360 00000000401	300.00	
	12/14/96	CR 360 00000000402	300.00	
	12/30/96	PV 360 00000000111	300.00	JV 360 00000000203
6789	12/20/96	PV 360 00000000450	25.00 -	JV 360 00000000301
6345	12/26/96	CR 360 00000000501	25.00	
	12/31/96	PV 360 00000000115	25.00	

FUND: 0342 AUDIT EXPENSE FUND

REVENUE		BEGINNING	CURRENT	ENDING
SOURCE		BALANCE	PERIOD	BALANCE
CODE	REVENUE SOURCE NAME			
OPERATING				
(5)	(6)	(7)	(8)	(9)
0880	REPAYMENT TO STATE	250.00	100.00	350.00
0939	LICENSES AND FEES	120.00	75.00	195.00
TOTAL OPERATING		370.00	175.00	545.00

REPORT ID: SB04
DATE RUN: 99/99/99
TIME RUN : 99:99

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

MONTHLY REVENUE STATUS
FOR BUDGET FISCAL YEAR 1997
THROUGH ACCOUNTING PERIOD 06/97
FOR PERIOD ENDING 12/31/96

REVENUE SOURCE CODE	REVENUE SOURCE NAME	BEGINNING BALANCE	CURRENT PERIOD	ENDING BALANCE
NON-OPERATING				
TOTAL NON-OPERATING		0.00	0.00	0.00
TOTAL FUND		370.00	175.00	545.00

(5) RSRC	(10) DATE	(11) DOCUMENT ID	(12) AMOUNT	(13) REFERENCE JV DOCUMENT
0880	12/03/96	CR 360 0000000777	80.00	
	12/06/96	PV 360 0000000655	20.00	JV 360 0000000066
0939	12/10/96	CR 360 0000000799	70.00	
	12/25/96	PV 360 0000000721	5.00	JV 360 0000000999

TOTAL AGCY: 103 AUDITOR GENERAL

	(14) BEGINNING BALANCE	(15) CURRENT PERIOD	(16) ENDING BALANCE
TOTAL OPERATING	2,495.00	1,256.00	3,751.00
TOTAL NON-OPERATING	2,085.00	50.00	2,135.00
TOTAL AGENCY:	4,580.00	1,306.00	5,886.00

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.40.20 1 of 4
SUB-SECTION	CONTROL	EFFECTIVE DATE July 1, 2017
PROCEDURE	RECONCILIATION OF MONTHLY REVENUE STATUS REPORT	REVISION NUMBER 18-001

RECONCILIATION OF MONTHLY REVENUE STATUS REPORT

PURPOSE

The purpose of this procedure is to describe one method which can be used to reconcile receipt account balances maintained by the agency with the statewide receipt account records maintained in the Comptroller's Office. This reconciliation must be performed monthly and the Comptroller's Office notified of any unreconcilable differences so that the necessary corrective action can be taken to locate the differences and correct the accounting records. This reconciliation must be completed within 60 days of month end.

GENERAL

The Monthly Revenue Status Report has been designed to facilitate agency receipts reconciliation. All receipt accounts administered by the agency will be reflected on this report. The reports will have all the information needed to reconcile the agency's records to the Comptroller's records.

RECONCILING THE REPORT

The suggested method for reconciling the "Monthly Revenue Status Report" is as follows:

Step 1.

For each receipt account (5) compare the agency fiscal year-to-date receipts with the Monthly Revenue Status Report ending balance (9). If there is a difference and the previous Monthly Revenue Status Report has been reconciled, the difference should be in the current period amount (8). Proceed to Step 2.

Step 2.

Since the agency records a receipt at the time of collection and the Comptroller records a receipt at the time of deposit in the State Treasury, there will normally be a timing difference which results in reconciling items.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.40.20 2 of 4
SUB-SECTION	CONTROL	EFFECTIVE DATE July 1, 2017
PROCEDURE	RECONCILIATION OF MONTHLY REVENUE STATUS REPORT	REVISION NUMBER 18-001

The following steps should be followed in reconciling the ending balance for each receipt account (5) as of the report date:

Begin with the fiscal year-to-date balance (9) shown on the "Monthly Revenue Status Report."

Add receipts recorded on your records as of the date of this report which do not appear in the current month's detail activity (10) through (13). These deposits are items in transit at month end which have not been processed by the Comptroller.

Add transfers in recorded on your records as of the date of this report which do not appear in the current month's detail activity (10) through (13). These are items in transit at month end which have not been processed by the Comptroller. A transfer in will occur when a deposit was credited to a wrong receipt account initially and is now being corrected.

Subtract transfers out recorded on your records as of the date of this report which do not appear in the current month's detail activity (10) through (13). These are items in transit at month end which have not been processed by the Comptroller. A transfer out will occur when the receipt account was credited with an erroneous deposit and is now being removed.

Subtract reversals (correction of posting errors) recorded on your records as of the date of this report which do not appear in the current month's detail activity (10) through (13). A reversal will occur when a wrong dollar amount was posted. The reversal will indicate the amount of the erroneous deposit and the corrected amount will appear as a normal transaction.

Subtract receipts processed by the Office of the Comptroller during July of the current fiscal year which were recorded in the agency's records as a prior fiscal year receipt. These deposits were items in transit at the end of the prior fiscal year. These items can be determined by reviewing the detail activity (10) through (13) shown on the Sample Monthly Revenue Status Report. Check the dollar amount of each transaction to see if it is the same on the "Monthly Revenue Status Report" as it is in the agency's records. If there are any differences, this will be a reconciling item and the Office of the Comptroller should be notified on the Reconciliation Exception Notification (C-82).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.40.20 3 of 4
SUB-SECTION	CONTROL	EFFECTIVE DATE July 1, 2017
PROCEDURE	RECONCILIATION OF MONTHLY REVENUE STATUS REPORT	REVISION NUMBER 18-001

The balance should now equal the fiscal year-to-date receipts reflected on the agency's records.

RECONCILIATION EXCEPTION NOTIFICATION

The Monthly Revenue Status Report, which is distributed to each agency, must be reconciled within 60 days of month end to ensure the early detection and correction of errors. Along with the Revenue Status Report, a Reconciliation Exception Notification (SAMS Procedure Exhibit 25.40.20-A) form is provided to facilitate the reporting of discrepancies to the Comptroller.

CONTENTS: (Refer to SAMS Procedure Exhibit 25.40.20-B)

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Check the Revenue box.
(2)	Complete the month and fiscal year of the report being reconciled
(3)	Indicate in appropriate box the type of exception. a) If the agency has cited a wrong receipt account code on the Receipts Deposit Transmittal (C-64) this box should be checked. The agency should attach a letter requesting a receipt transfer with a reasonable explanation and a copy of the erroneous transmittal. b) If the agency has processed a refund as a receipt in error, this box should be checked. The agency should attach a letter requesting a receipt reversal with a reasonable explanation and a completed Expenditure Adjustment Transmittal (C-63).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.40.20 4 of 4
SUB-SECTION	CONTROL	EFFECTIVE DATE July 1, 1997
PROCEDURE	RECONCILIATION OF MONTHLY REVENUE STATUS REPORT	REVISION NUMBER 98-001

REFERENCE

CONTENTS

- | | | |
|-----|----------------------|---|
| | c.) | If an adjustment is noted that is not identified in the prior exceptions, attach an explanation of the adjustment needed and all pertinent information (receipt deposit transmittal, etc.). |
| | d.) | If an adjustment is noted which cannot be identified by the agency, attach any information which could be pertinent. The Comptroller's Office will contact the agency to rectify the problem. |
| (4) | Agency Name | Official name of the agency. |
| (5) | Agency Number | Three-digit Comptroller assigned agency code. |
| (6) | Authorized Signature | Responsible agency person completing the reconciliation. |
| (7) | Date | Date completing reconciliation. |
| (8) | Telephone Number | Telephone number of person completing the reconciliation. |

Reconciliation Exception Notification

For Cash, Revenue Status, and Appropriation Status Reports

Attention: Funds, Receipts and Collections, 325 West Adams Street, Springfield, Illinois 62706

The Comptroller's Office Report for Cash
dated _____, 19_____, FY _____, Revenue Appropriations
contains the following exceptions that require adjustments to SAMS.

- Agency charged voucher to wrong expenditure account or fiscal year; request for expenditure transfer with explanation and copy of voucher is attached.
- Voucher keypunched in error by Comptroller; detail information and copy of the voucher is attached.
- Warrant written for wrong amount; call 782-3426
- Cash refund credited to wrong expenditure account, fiscal year, or object; request for correction and copy of original voucher attached.
- Agency cited wrong receipt account code on Receipts Deposit Transmittal; request for receipt transfer and copy of transmittal attached.
- Agency processed refund as receipt in error; request for receipt reversal and completed expenditure adjustment transmittal is attached.
- Other; explanation and pertinent information is attached.
- Unidentified difference; available information is attached.

Agency Name _____

Agency Number _____

Authorized Signature _____

Date _____

Telephone Number _____

Reconciliation Exception Notification

For Cash, Revenue Status, and Appropriation Status Reports

Attention: Funds, Receipts and Collections, 325 West Adams Street, Springfield, Illinois 62706

(1)

The Comptroller's Office Report for Cash
dated _____ (2), 19_____, FY _____, contains the following
exceptions that require adjustments to SAMS.

- (3) Agency charged voucher to wrong expenditure account or fiscal year; request for expenditure transfer with explanation and copy of voucher is attached.
- Voucher keypunched in error by Comptroller; detail information and copy of the voucher is attached.
- Warrant written for wrong amount; call 782-3426
- Cash refund credited to wrong expenditure account, fiscal year, or object; request for correction and copy of original voucher is attached.
- a) Agency cited wrong receipt account code on Receipts Deposit Transmittal; request for receipt transfer and copy of transmittal attached.
- b) Agency processed refund as receipt in error; request for receipt reversal and completed expenditure adjustment transmittal is attached.
- c) Other; explanation and pertinent information is attached.
- d) Unidentified difference; available information is attached.

Agency Name _____ (4)

Agency Number _____ (5)

Authorized Signature _____ (6)

Date _____ (7)

Telephone Number _____ (8)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.50.10 1 of 1
SUB-SECTION	REFERENCE	EFFECTIVE DATE July 1, 1997
PROCEDURE	RECEIPT CHART OF ACCOUNTS	REVISION NUMBER 98-001

Exhibit 25.50.10-A shows the receipt accounts assigned to each agency. It lists the description, the agency, source, subsource and fund (the CUSAS code structure). The related four digit SAMS revenue source is also shown. This provides a crosswalk table that can be used to interpret the information on SAMS reports and inquiries.

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
General Assembly	General Assembly	101	000			
Contribution to State by State Officers	Contribution/State Officers Salaries	101	819	000	0001	1714
Miscellaneous	Miscellaneous	101	861	000	0001	1121
Miscellaneous	House Operation Minority	101	861	002	0001	1123
Miscellaneous	Senate Operations	101	861	003	0001	1124
Miscellaneous	District Office Allotment	101	861	004	0001	1125
Miscellaneous	Maj Leadership & Research	101	861	010	0001	1126
Repayment to State Pursuant to Law	Returned Petty Cash Fund	101	880	600	0001	1270
Subscription or Publication Sales	Subscription or Publication Sales	101	888	000	0196	1289
Restitution	Restitution	101	893	000	0001	2075
Auditor General	Auditor General	103	000			
Reimbursement of Audits	Reimburse Audits-Fed Program	103	510	010	0001	0439
Reimbursement of Audits	Reimburse Audits-Public Aid	103	510	478	0001	0441
Reimbursement of Audits	Reimburse Audits-Local Funds	103	510	575	0342	0442
Miscellaneous	Miscellaneous	103	861	000	0001	1121
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	103	877	000	0342	1228
Commission on Government Forecasting and Accountability	Comm. On Government Forecasting & Accountability	105	000			
Miscellaneous	Miscellaneous	105	861	000	0001	1121
Repayment to State Pursuant to Law	Returned Petty Cash Fund	105	880	600	0001	1270
Legislative Information System	Legislative Information System	108	000			
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	108	877	000	0001	1228
Legislative Audit Commission	Legislative Audit Commission	109	000			
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	109	877	000	0001	1228
Legislative Printing Unit	Legislative Printing Unit	110	000			
Miscellaneous	Miscellaneous	110	861	000	0001	1121
Rental Income	Building and Space Rentals	440	876	200	0004	4224
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	110	877	000	0001	1228
Legislative Research Unit	Legislative Research Unit	112	000			
Miscellaneous	Miscellaneous	112	861	000	0001	1121
Legislative Reference Bureau	Legislative Reference Bureau	115	000			
Licenses, Fees or Registrations	Copy Fees	115	855	100	0155	0939
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	115	877	000	0001	1228
Subscription or Publication Sales	Subscription or Publication	115	888	000	0001	1289
General Assembly Retirement System	General Assembly Retirement	131	000			
Contributions by Employees	Contributions/Current Year Service	131	812	100	0481	0573
Contributions by Employees	Current Year/Employer	131	812	150	0481	0574
Contributions by Employees	Contributions/Prior Year Service	131	812	200	0481	0576
Contributions by Employer	Contributions by Employer	131	815	000	0481	0577
Contributions by Employer	Contributions by Employer	131	815	000	0786	0577
Contributions from State Pension Fund	Contrib/State Pension Fd	131	818	000	0481	0580
Employees Receivable & Repayment of Refunded Contributions	Employees Receivable	131	821	000	0481	0591
Interest Paid by Members	Interest Paid by Members	131	849	000	0481	0869
Miscellaneous	Miscellaneous	131	861	000	0481	1121
Sale of Investments	Sale of Investments	131	882	000	0481	1286
Architect of the Capitol	Architect of the Capitol	156	000			
Licenses, Fees or Registrations	Contract Administration	156	855	127	0149	0943
Miscellaneous	Miscellaneous	156	861	000	0001	1121
Miscellaneous	Miscellaneous	156	861	000	0149	1121
Private Organizations or Individuals	Private Organizations or Individuals	156	870	000	0149	1200
Administrative Rules, Joint Comm. on	Administrative Rules, Joint Comm.	167	000			

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repay State/Jury Duty & Personal Phone Calls	Reim/Jury Duty & Recoveries	167	877	000	0001	1228
Subscription or Publication Sales	Subscription or Publication	167	888	000	0155	1289
Subscription or Publication Sales	Books/Magazine & Periodicals	167	888	005	0001	1290
Supreme Court	Supreme Court	201	000			
Pro Rata Share of Expense-Counties	Pro Rata Share Expense/Ctys	201	473	000	0001	0407
Federal Government	Health & Human Services	201	831	075	0269	0618
Federal Monies Via Other State or Org	State Justice Institute	201	840	010	0269	2420
Licenses, Fees or Registrations	Clerk-Appearence Fees	201	855	040	0030	0927
Licenses, Fees or Registrations	Clerk-Corporation Certificate	201	855	120	0030	0940
Licenses, Fees or Registrations	Clerk-Court Opinion	201	855	130	0030	0944
Licenses, Fees or Registrations	Clerk-Docket	201	855	150	0030	0950
Licenses, Fees or Registrations	Access to Justice	201	855	174	0035	2448
Licenses, Fees or Registrations	Appellate Court Clerk-Dist 1	201	855	176	0030	2378
Licenses, Fees or Registrations	Appellate Court Clerk-Dist 2	201	855	177	0030	2379
Licenses, Fees or Registrations	Appellate Court Clerk-Dist 3	201	855	178	0030	2380
Licenses, Fees or Registrations	Appellate Court Clerk-Dist 4	201	855	179	0030	2381
Licenses, Fees or Registrations	Appellate Court Clerk-Dist 5	201	855	180	0030	2382
Licenses, Fees or Registrations	Foreign Language Interpreters	201	855	187	0597	1525
Licenses, Fees or Registrations	Clerk-Contesting Elections	201	855	221	0001	2542
Licenses, Fees or Registrations	Clerk-Copy Charges	201	855	226	0030	2543
Licenses, Fees or Registrations	Clerk-Law License	201	855	360	0030	0990
Licenses, Fees or Registrations	Clerk-Miscellaneous Certificate	201	855	420	0030	1020
Miscellaneous	Miscellaneous	201	861	000	0001	1121
Private Organizations or Individuals	Private Organizations or Individuals	201	870	000	0230	1200
Supreme Court Historic Prsrv Comm	Supreme Court Historic Prsrv Comm	210	000			
Fund Transfers	General Revenue Fund	210	846	001	0428	0827
Miscellaneous	Miscellaneous	210	861	000	0428	1121
Private Organizations or Individuals	Private Organizations or Individuals	210	870	000	0428	1200
Product Sales	Product Sales	210	872	000	0428	1214
Judges Retirement System	Judges Retirement System	275	000			
IRS Tax Levy	IRS Tax Levy	275	588	000	0477	1379
Contributions by Employees	Contributions/Current Year Service	275	812	100	0477	0573
Contributions by Employees	Current Year/Employer	275	812	150	0477	0574
Contributions by Employees	Contributions/Prior Year Service	275	812	200	0477	0576
Contributions by Employer	Contributions by Employer	275	815	000	0477	0577
Contributions by Employer	Contributions by Employer	275	815	000	0787	0577
Contributions from State Pension Fund	Contrib/State Pension Fund	275	818	000	0477	0580
Employees Receivable & Repayment of Refunded Contributions	Employees Receivable	275	821	000	0477	0591
Interest Paid by Members	Interest Paid by Members	275	849	000	0477	0869
Miscellaneous	Miscellaneous	275	861	000	0477	1121
Other Illinois State Agency	GA Retirement System	275	864	131	0477	1789
Sale of Investments	Sale of Investments	275	882	000	0477	1286
Judicial Inquiry Board	Judicial Inquiry Board	285	000			
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	285	877	000	0001	1228
State Appellate Defender,Office of the	State Appellate Defender	290	000			
Fed Monies Via Other Illinois Agency	Criminal Justice Trust Fund	290	840	488	0117	0724
Miscellaneous	Miscellaneous	290	861	000	0001	1121
States Attorney's Appellate Prosecutor	State Appellate Prosecutor	295	000			
County Contribution	County Contribution	295	816	100	0745	0578
County Contribution	Public Labor Relations Act	295	816	300	0745	0579
Fed Monies Via Other Illinois Agency	ICJIA-Drug Grant	295	840	007	0090	2505
Fines, Penalties or Violations	Drug Asset Forfeiture	295	843	033	0951	1343
Fines, Penalties or Violations	Cannabis Control Act	295	843	034	0844	2579
Local Illinois Governmental Units	County Reimb. For expenses	295	858	045	0745	1813
Repayment to State Pursuant to Law	Repayment Pursuant to Law	295	880	000	0001	1243

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Reimbursements	Miscellaneous-Reimbursements	295	890	050	0844	2103
Governor	Governor	310	000			
Contribution to State by State Officers	Contribution/State Officers Salaries	310	819	000	0001	1714
Miscellaneous	Miscellaneous	310	861	000	0001	1121
Private Organizations or Individuals	Private Organizations or Individ.	310	870	000	0947	1200
Rental Income	Executive Mansion	310	876	325	0296	1223
Repayment to State Pursuant to Law	Returned Petty Cash Fund	310	880	600	0001	1270
Lieutenant Governor	Lieutenant Governor	330	000			
Contributions to State by State Officers	Contribution/State Officers Salaries	330	819	000	0001	1714
Federal Government	National Community Service	330	831	133	0343	0634
Miscellaneous	Miscellaneous	330	861	000	0001	1121
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	330	877	000	0001	1228
Attorney General	Attorney General	340	000			
Forfeited and Seized Property	50% Sale/Child Pornography Case	340	071	010	0929	2551
Tobacco Settlement	Tobacco Settlement	340	077	100	0533	1608
Tobacco Settlement	Master Agreement	340	077	115	0533	2419
Tobacco Settlement	New York State-Attorney General	340	077	105	0733	1988
Court and Anti Trust Distributions	Court and Anti-Trust Distributions	340	820	000	0703	0582
Court and Anti Trust Distributions	Court and Anti-Trust Distributions	340	820	000	0801	0582
Court and Anti Trust Distributions	Court and Anti-Trust Distributions	340	820	000	0990	0582
Court and Anti Trust Distributions	Consumer Law/Elderly Victims	340	820	010	0542	1423
Court and Anti Trust Distributions	Court Dist/Consumer Educ	340	820	022	0801	0583
Court and Anti Trust Distributions	Court Dist/Consumer Educ	340	820	022	0990	0583
Court and Anti Trust Distributions	Court Dist/Charitable Trust	340	820	025	0801	0585
Court and Anti Trust Distributions	Court Dist/Charitable Trust	340	820	025	0990	0585
Court and Anti Trust Distributions	Court Dist/Environmental	340	820	045	0801	0587
Court and Anti Trust Distributions	Court Dist/Environmental	340	820	045	0990	0587
Federal Government	Dept of Homeland Security - FEMA	340	831	035	0988	1952
Federal Government	Health & Human Services	340	831	075	0988	0618
Federal Government	U.S. Dept. of Justice	340	831	110	0988	0629
Federal Government	Treasury, Department of	340	831	190	0988	0647
Fed Monies Via Other Illinois Agency	Criminal Justice Trust Fund	340	840	488	0988	0724
Fed Monies Via Other Illinois Agency	IEMA-U.S. Homeland Security	340	840	497	0988	1851
Fed Monies Via Other Illinois Agency	Criminal Justice Info. Auth.	340	840	546	0988	1432
Fed Monies Via Other Illinois Agency	IL Housing Development Authority	340	840	551	0988	2198
Fed Monies Via Other Illinois Agency	Juv.Accountability Incentive Block Grant	340	840	584	0988	1716
Fed Monies Via Other Illinois Agency	IEMA-US Department of Commerce	340	840	585	0988	2293
Fines, Penalties or Violations	Fines, Penalties or Violations	340	843	000	0549	0780
Fines, Penalties or Violations	Legal Violations	340	843	070	0001	0797
Fund Transfer	Whistleblower Reward & Protect	340	846	703	0600	1625
Fund Transfer	Whistleblower Reward & Protect	340	846	703	0705	1625
Fund Transfer	AG St Proj & Crd Ord Dist Fund	340	846	801	0001	2653
Fund Transfer	AG St Proj & Crd Ord Dist Fund	340	846	801	0990	2653
Fund Transfer	Attorney General Federal Grant fund	340	846	988	0001	2188
Fund Transfer	Attorney General Federal Grant fund	340	846	988	0085	2188
Licenses, Fees or Registrations	Licenses, Fees or Registrations	340	855	000	0549	0915
Licenses, Fees or Registrations	Copy Fees	340	855	100	0001	0939
Licenses, Fees or Registrations	Franchise Fees	340	855	245	0001	0971
Local Illinois Governmental Units	Sex Offender Registration Fees	340	858	060	0958	1814
Miscellaneous	Miscellaneous	340	861	000	0001	1121
Miscellaneous	Miscellaneous	340	861	000	0801	1121
Other Illinois State Agency	Public Aid	340	864	478	0801	1158
Other Illinois State Agency	State Police	340	864	493	0001	1161
Other Illinois State Agency	State Police	340	864	493	0801	1161
Other Illinois State Agency	EPA Trust Fund Commission	340	864	531	0801	1165
Other Illinois State Agency	IL Crimin. Justice Info. Auth.	340	864	546	0988	1168
Other Illinois State Agency	Violence Prevention Authority	340	864	559	0801	1158
Other Illinois State Agency	Traffic/Criminal Convict. Surchg.	340	864	821	0801	1450

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0001	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0085	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0224	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0801	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0929	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0988	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0533	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0542	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0549	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0600	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0733	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0757	1228
Repayment to State Pursuant to Law	Asbestos Abatement Recovery	340	880	005	0224	1244
Repayment to State Pursuant to Law	Asbestos Abatement Recovery	340	880	005	0600	1244
Repayment to State Pursuant to Law	Crime Victims	340	880	055	0001	1246
Repayment to State Pursuant to Law	Investigative Cost	340	880	075	0001	1248
Repayment to State Pursuant to Law	Returned Petty Cash Fund	340	880	600	0001	1270
Repayment to State Pursuant to Law	Restitutions	340	880	725	0929	1283
Out of Court Settlements	Settlement Proceeds	340	886	002	0001	2122
Reimbursements	Reimbursements of Prior Costs	340	890	000	0600	1524
Secretary of State	Secretary of State	350	000			
Forfeited or Seized Property	Forfeited or Seized Property	350	071	000	0362	0052
Corporate Division	Corporate Division	350	095	000	0001	0060
Corporate Division	Corporate Division	350	095	000	0401	0060
Corporate Division	Corporate Division	350	095	000	0483	0060
Corporate Division	Corporate Franchise Tax	350	095	025	0380	0061
Index Division	Index Division	350	295	000	0001	0150
Miscellaneous MV & Operators Licenses	Mics Vehicle & Operators Lic	350	400	000	0863	0315
Motor Vehicle Licenses	Motor Vehicle Licenses	350	410	000	0011	0323
Motor Vehicle Licenses	Motor Vehicle Licenses	350	410	000	0040	0323
Motor Vehicle Licenses	Motor Vehicle Licenses	350	410	000	0694	0323
Motor Vehicle Licenses	Motor Vehicle Licenses	350	410	000	0902	0323
Motor Vehicle Licenses	Girl Scout License	350	410	001	0185	2155
Motor Vehicle Licenses	Girl Scout License	350	410	001	0464	2155
Motor Vehicle Licenses	Boy Scout License	350	410	002	0185	2156
Motor Vehicle Licenses	Boy Scout License	350	410	002	0464	2156
Motor Vehicle Licenses	Special Olympics License	350	410	003	0185	2157
Motor Vehicle Licenses	Special Olympics License	350	410	003	0623	2157
Motor Vehicle Licenses	Afghanistan License	350	410	004	0185	2158
Motor Vehicle Licenses	Personalized License Plates	350	410	005	0001	1863
Motor Vehicle Licenses	Personalized License Plates	350	410	005	0185	1863
Motor Vehicle Licenses	Iraq License	350	410	006	0185	2159
Motor Vehicle Licenses	Elmhurst College Licenses	350	410	007	0185	2183
Motor Vehicle Licenses	Elmhurst College Licenses	350	410	007	0418	2183
Motor Vehicle Licenses	IL Police Association Licenses	350	410	008	0185	2182
Motor Vehicle Licenses	IL Police Association Licenses	350	410	008	0655	2182
Motor Vehicle Licenses	Ovarian Cancer Awareness Licenses	350	410	009	0185	2185
Motor Vehicle Licenses	Ovarian Cancer Awareness Licenses	350	410	009	0459	2185
Motor Vehicle Licenses	Bronze Star License Plates	350	410	010	0185	0324
Motor Vehicle Licenses	Junior Golf License Plates	350	410	011	0185	2145
Motor Vehicle Licenses	Junior Golf License Plates	350	410	011	0463	2145
Motor Vehicle Licenses	Agriculture in the Classroom Plates	350	410	012	0185	2144
Motor Vehicle Licenses	Agriculture in the Classroom Plates	350	410	012	0466	2144
Motor Vehicle Licenses	Notre Dame License Plates	350	410	013	0185	2143
Motor Vehicle Licenses	Notre Dame License Plates	350	410	013	0418	2143
Motor Vehicle Licenses	Sheet Metal Worker Licenses	350	410	014	0185	2184
Motor Vehicle Licenses	Sheet Metal Worker Licenses	350	410	014	0468	2184
Motor Vehicle Licenses	IL Route 66 Licenses	350	410	015	0185	1827
Motor Vehicle Licenses	IL Route 66 Licenses	350	410	015	0594	1827
Motor Vehicle Licenses	Vehicle Registration Surcharge	350	410	016	0246	2172

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Motor Vehicle Licenses	IL Firefighters License	350	410	017	0185	1309
Motor Vehicle Licenses	IL Firefighters License	350	410	017	0510	1309
Motor Vehicle Licenses	Autism Awareness Licenses	350	410	018	0185	2262
Motor Vehicle Licenses	Autism Awareness Licenses	350	410	018	0458	2262
Motor Vehicle Licenses	Soil & Water Conservation District Plates	350	410	019	0895	2312
Motor Vehicle Licenses	Surviving Spouse-Firefighter	350	410	020	0185	1865
Motor Vehicle Licenses	Rotary Club Plates	350	410	021	0185	2218
Motor Vehicle Licenses	Rotary Club Plates	350	410	021	0454	2218
Motor Vehicle Licenses	Korean Service License Plates	350	410	022	0164	2219
Motor Vehicle Licenses	Korean Service License Plates	350	410	022	0184	2219
Motor Vehicle Licenses	Korean Service License Plates	350	410	022	0185	2219
Motor Vehicle Licenses	Support Our Troops License Plates	350	410	023	0185	2220
Motor Vehicle Licenses	Support Our Troops License Plates	350	410	023	0496	2220
Motor Vehicle Licenses	US Army Veteran License Plates	350	410	024	0185	2221
Motor Vehicle Licenses	Environmental License Plates	350	410	025	0185	0325
Motor Vehicle Licenses	Ill/Michigan Canal	350	410	026	0185	1444
Motor Vehicle Licenses	Ill/Michigan Canal	350	410	026	0570	1444
Motor Vehicle Licenses	US Navy Veteran License Plates	350	410	027	0185	2222
Motor Vehicle Licenses	Paratrooper License Plates	350	410	028	0185	2223
Motor Vehicle Licenses	Ducks Unlimited Plates	350	410	029	0185	2314
Motor Vehicle Licenses	Ducks Unlimited Plates	350	410	029	0918	2314
Motor Vehicle Licenses	Surviving Spouse-Police Officer	350	410	030	0185	1866
Motor Vehicle Licenses	United Auto Workers License Plates	350	410	031	0185	2250
Motor Vehicle Licenses	IL EMS Mem SchlrsHp & Trng Lic Plates	350	410	032	0185	2248
Motor Vehicle Licenses	IL EMS Mem SchlrsHp & Trng Lic Plates	350	410	032	0800	2248
Motor Vehicle Licenses	Intern'l Brthrhd of Teamsters Lic Plates	350	410	033	0185	2249
Motor Vehicle Licenses	Intern'l Brthrhd of Teamsters Lic Plates	350	410	033	0803	2249
Motor Vehicle Licenses	St Jude Childrens Research Plates	350	410	034	0899	2313
Motor Vehicle Licenses	Il Congressional Delegation	350	410	035	0185	0326
Motor Vehicle Licenses	4-H Plates	350	410	036	0915	2315
Motor Vehicle Licenses	Chicago Bears License Plates	350	410	037	0185	2320
Motor Vehicle Licenses	Chicago Bears License Plates	350	410	037	0587	2320
Motor Vehicle Licenses	Chicago Cub License Plates	350	410	038	0185	2321
Motor Vehicle Licenses	Chicago Cub License Plates	350	410	038	0587	2321
Motor Vehicle Licenses	Fraternal Order of Police License Plates	350	410	039	0185	2325
Motor Vehicle Licenses	Fraternal Order of Police License Plates	350	410	039	0867	2325
Motor Vehicle Licenses	Master Mason License	350	410	040	0185	1310
Motor Vehicle Licenses	Master Mason License	350	410	040	0508	1310
Motor Vehicle Licenses	U of I - Champaign	350	410	041	0185	2039
Motor Vehicle Licenses	U of I - Champaign	350	410	041	0417	2039
Motor Vehicle Licenses	U of I - Chicago	350	410	042	0185	2041
Motor Vehicle Licenses	U of I - Chicago	350	410	042	0417	2041
Motor Vehicle Licenses	U of I - Springfield	350	410	043	0185	2042
Motor Vehicle Licenses	U of I - Springfield	350	410	043	0417	2042
Motor Vehicle Licenses	Eastern Illinois University	350	410	044	0185	2043
Motor Vehicle Licenses	Eastern Illinois University	350	410	044	0417	2043
Motor Vehicle Licenses	Chicago Bulls License Plates	350	410	045	0185	2328
Motor Vehicle Licenses	Chicago Bulls License Plates	350	410	045	0587	2328
Motor Vehicle Licenses	SIU - Edwardsville	350	410	046	0185	2044
Motor Vehicle Licenses	SIU - Edwardsville	350	410	046	0417	2044
Motor Vehicle Licenses	SIU - Carbondale	350	410	047	0185	2045
Motor Vehicle Licenses	SIU - Carbondale	350	410	047	0417	2045
Motor Vehicle Licenses	Northern Illinois University	350	410	048	0185	2046
Motor Vehicle Licenses	Northern Illinois University	350	410	048	0417	2046
Motor Vehicle Licenses	Illinois State University	350	410	049	0185	2047
Motor Vehicle Licenses	Illinois State University	350	410	049	0417	2047
Motor Vehicle Licenses	Korean War License Plates	350	410	050	0185	0327
Motor Vehicle Licenses	Mayor/Village Presidents	350	410	051	0185	1456
Motor Vehicle Licenses	Malcom X College	350	410	052	0185	2048
Motor Vehicle Licenses	Malcom X College	350	410	052	0417	2048
Motor Vehicle Licenses	Western Illinois University	350	410	053	0185	2049

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Motor Vehicle Licenses	Western Illinois University	350	410	053	0417	2049
Motor Vehicle Licenses	Bradley University	350	410	054	0185	2050
Motor Vehicle Licenses	Bradley University	350	410	054	0418	2050
Motor Vehicle Licenses	Education License Plates	350	410	055	0185	1868
Motor Vehicle Licenses	Education License Plates	350	410	055	0753	1868
Motor Vehicle Licenses	DePaul University	350	410	056	0185	2051
Motor Vehicle Licenses	DePaul University	350	410	056	0418	2051
Motor Vehicle Licenses	Loyola University	350	410	057	0185	2052
Motor Vehicle Licenses	Loyola University	350	410	057	0418	2052
Motor Vehicle Licenses	Northwestern University	350	410	058	0185	2053
Motor Vehicle Licenses	Northwestern University	350	410	058	0418	2053
Motor Vehicle Licenses	Augustana College	350	410	059	0185	2054
Motor Vehicle Licenses	Augustana College	350	410	059	0418	2054
Motor Vehicle Licenses	Police Memorial Committee	350	410	060	0185	1526
Motor Vehicle Licenses	Police Memorial Committee	350	410	060	0598	1526
Motor Vehicle Licenses	Concordia University	350	410	061	0185	2055
Motor Vehicle Licenses	Concordia University	350	410	061	0418	2055
Motor Vehicle Licenses	Milliken University	350	410	062	0185	2056
Motor Vehicle Licenses	Milliken University	350	410	062	0418	2056
Motor Vehicle Licenses	Alpha Kappa Alpha	350	410	063	0185	2057
Motor Vehicle Licenses	Alpha Kappa Alpha	350	410	063	0584	2057
Motor Vehicle Licenses	Delta Sigma Theta	350	410	064	0185	2058
Motor Vehicle Licenses	Delta Sigma Theta	350	410	064	0584	2058
Motor Vehicle Licenses	Mammogram License Plate	350	410	065	0185	1527
Motor Vehicle Licenses	Mammogram License Plate	350	410	065	0599	1527
Motor Vehicle Licenses	Zeta Phi Beta	350	410	066	0185	2059
Motor Vehicle Licenses	Zeta Phi Beta	350	410	066	0584	2059
Motor Vehicle Licenses	Sigma Gamma Rho	350	410	067	0185	2060
Motor Vehicle Licenses	Sigma Gamma Rho	350	410	067	0584	2060
Motor Vehicle Licenses	Alpha Phi Alpha	350	410	068	0185	2061
Motor Vehicle Licenses	Alpha Phi Alpha	350	410	068	0584	2061
Motor Vehicle Licenses	Omega Psi Phi	350	410	069	0185	2062
Motor Vehicle Licenses	Omega Psi Phi	350	410	069	0584	2062
Motor Vehicle Licenses	Public University & Colleges	350	410	070	0185	0328
Motor Vehicle Licenses	Public University & Colleges	350	410	070	0417	0328
Motor Vehicle Licenses	Kappa Alpha Psi	350	410	071	0185	2063
Motor Vehicle Licenses	Kappa Alpha Psi	350	410	071	0584	2063
Motor Vehicle Licenses	Phi Beta Sigma	350	410	072	0185	2064
Motor Vehicle Licenses	Phi Beta Sigma	350	410	072	0584	2064
Motor Vehicle Licenses	Iota Phi Theta	350	410	073	0185	2065
Motor Vehicle Licenses	Iota Phi Theta	350	410	073	0584	2065
Motor Vehicle Licenses	Chi White Sox License Plates	350	410	074	0185	2346
Motor Vehicle Licenses	Chi White Sox License Plates	350	410	074	0587	2346
Motor Vehicle Licenses	Retired IL Congress Delegation	350	410	075	0185	1672
Motor Vehicle Licenses	Chicago Police Memorial License Plates	350	410	076	0185	2357
Motor Vehicle Licenses	Chicago Police Memorial License Plates	350	410	076	0639	2357
Motor Vehicle Licenses	Vehicle Registration Fee	350	410	077	0962	2414
Motor Vehicle Licenses	Expedited Registration	350	410	078	0622	2415
Motor Vehicle Licenses	University of Chicago License Plates	350	410	079	0185	2416
Motor Vehicle Licenses	University of Chicago License Plates	350	410	079	0418	2416
Motor Vehicle Licenses	Public University & Colleges	350	410	080	0418	0329
Motor Vehicle Licenses	Transfer of Registration	350	410	081	0011	2445
Motor Vehicle Licenses	Transfer of Registration	350	410	081	0694	2445
Motor Vehicle Licenses	Transfer of Registration	350	410	081	0902	2445
Motor Vehicle Licenses	American Red Cross Plates	350	410	082	0029	2460
Motor Vehicle Licenses	American Red Cross Plates	350	410	082	0185	2460
Motor Vehicle Licenses	IL Police K-9 Memorial Plates	350	410	083	0038	2461
Motor Vehicle Licenses	IL Police K-9 Memorial Plates	350	410	083	0185	2461
Motor Vehicle Licenses	Diabetes Awareness Plates	350	410	084	0185	2462
Motor Vehicle Licenses	Diabetes Awareness Plates	350	410	084	0198	2462
Motor Vehicle Licenses	Alzheimer's Awareness Plates	350	410	085	0020	2463

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Motor Vehicle Licenses	Alzheimer's Awareness Plates	350	410	085	0185	2463
Motor Vehicle Licenses	Confidential License Plates	350	410	086	0759	2466
Motor Vehicle Licenses	US Air Force License Plates	350	410	087	0185	2472
Motor Vehicle Licenses	US Air Force License Plates	350	410	087	0662	2472
Motor Vehicle Licenses	Police Benevolent License Plates	350	410	090	0027	2480
Motor Vehicle Licenses	Nat'l Wild Turkey License Plates	350	410	091	0058	2478
Motor Vehicle Licenses	Curing Child Cancer License Plates	350	410	092	0066	2479
Motor Vehicle Licenses	IL Nurses Foundation License Plates	350	410	093	0028	2498
Motor Vehicle Licenses	IL Nurses Foundation License Plates	350	410	093	0185	2498
Motor Vehicle Licenses	IL Sheriff Assoc License Plates	350	410	094	0032	2499
Motor Vehicle Licenses	IL Sheriff Assoc License Plates	350	410	094	0185	2499
Motor Vehicle Licenses	ISP Memorial Park License Plates	350	410	095	0034	2500
Motor Vehicle Licenses	ISP Memorial Park License Plates	350	410	095	0185	2500
Motor Vehicle Licenses	Pediatric Cancer License Plate	350	410	096	0185	2707
Motor Vehicle Licenses	Pediatric Cancer License Plate	350	410	096	0610	2707
Motor Vehicle Licenses	Pet Friendly Licenses	350	410	100	0185	1753
Motor Vehicle Licenses	Pet Friendly Licenses	350	410	100	0764	1753
Motor Vehicle Licenses	Loc Lodg 701 of the IAMAW	350	410	101	0126	2702
Motor Vehicle Licenses	Loc Lodg 701 of the IAMAW	350	410	101	0171	2702
Motor Vehicle Licenses	Loc Lodg 701 of the IAMAW	350	410	101	0185	2702
Motor Vehicle Licenses	Intrntl Assoc of Machinists and Aerospc Wrkrs	350	410	102	0126	2703
Motor Vehicle Licenses	Intrntl Assoc of Machinists and Aerospc Wrkrs	350	410	102	0185	2703
Motor Vehicle Licenses	UN Protection Force License Plates	350	410	103	0185	2704
Motor Vehicle Licenses	Pan Hellenic Licenses	350	410	110	0185	1804
Motor Vehicle Licenses	Pan Hellenic Licenses	350	410	110	0584	1804
Motor Vehicle Licenses	Park Dist. Youth Prg. Licenses	350	410	120	0185	1805
Motor Vehicle Licenses	Park Dist. Youth Prg. Licenses	350	410	120	0585	1805
Motor Vehicle Licenses	Hospice Licenses	350	410	130	0185	1806
Motor Vehicle Licenses	Hospice Licenses	350	410	130	0586	1806
Motor Vehicle Licenses	Blackhawk License Plates	350	410	141	0587	2304
Motor Vehicle Licenses	Blackhawk License Plates	350	410	141	0185	2304
Motor Vehicle Licenses	Share the Road License Plates	350	410	142	0185	2305
Motor Vehicle Licenses	Share the Road License Plates	350	410	142	0854	2305
Motor Vehicle Licenses	Violence Prevention License	350	410	150	0184	0330
Motor Vehicle Licenses	Violence Prevention License	350	410	150	0185	0330
Motor Vehicle Licenses	September 11th Licenses	350	410	160	0185	1808
Motor Vehicle Licenses	September 11th Licenses	350	410	160	0588	1808
Motor Vehicle Licenses	Wildlife Prairie License	350	410	200	0185	1312
Motor Vehicle Licenses	Wildlife Prairie License	350	410	200	0504	1312
Motor Vehicle Licenses	Sportsman Series License	350	410	210	0185	1313
Motor Vehicle Licenses	Sportsman Series License	350	410	210	0391	1313
Motor Vehicle Licenses	US Veterans License	350	410	310	0185	1314
Motor Vehicle Licenses	Silver Star Plates	350	410	313	0185	1658
Motor Vehicle Licenses	Vietnam Veterans Plates	350	410	315	0185	1659
Motor Vehicle Licenses	WW II Veterans Plates	350	410	317	0185	1660
Motor Vehicle Licenses	Organ Donor Awareness	350	410	319	0185	1661
Motor Vehicle Licenses	Organ Donor Awareness	350	410	319	0716	1661
Motor Vehicle Licenses	West Point Bicentennial	350	410	321	0185	1752
Motor Vehicle Licenses	POW License Plates	350	410	323	0185	1798
Motor Vehicle Licenses	Marine Corps License Plates	350	410	325	0185	1867
Motor Vehicle Licenses	Marine Corps License Plates	350	410	325	0760	1867
Motor Vehicle Licenses	Monarch Butterfly License Plates	350	410	326	0185	2657
Motor Vehicle Licenses	Monarch Butterfly License Plates	350	410	326	0489	2657
Motor Vehicle Licenses	Coast Guard License Plates	350	410	327	0102	2658
Motor Vehicle Licenses	Coast Guard License Plates	350	410	327	0185	2658
Motor Vehicle Licenses	STL Cardinals License Plates	350	410	328	0185	2663
Motor Vehicle Licenses	STL Cardinals License Plates	350	410	328	0587	2663
Operators Licenses	Operators Licenses	350	425	000	0011	0345
Operators Licenses	Operators Licenses	350	425	000	0031	0345
Operators Licenses	Operators Licenses	350	425	000	0649	0345
Operators Licenses	Operators Licenses	350	425	000	0109	0345

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Operators Licenses	Reinstatements	350	425	000	0322	0345
Operators Licenses	Operators Licenses	350	425	000	0483	0345
Operators Licenses	Operators Licenses	350	425	000	0694	0345
Operators Licenses	Operators Licenses	350	425	000	0902	0345
Operators Licenses	Temp Visitor Drivers License	350	425	001	0182	2452
Operators Licenses	Adult Driving School Fees	350	425	002	0182	2481
Operators Licenses	M or L Endorsement	350	425	005	0863	1962
Operators Licenses	Reinstatements	350	425	500	0322	1402
Securities Division	Securities Division	350	550	000	0001	0492
Securities Division	Securities Division	350	550	000	0292	0492
State Archives	State Archives	350	570	000	0001	0501
State Library	State Library	350	580	000	0001	0511
Unclaimed Assets	Unclaimed Assets	350	610	000	0001	0518
Uniform Commercial Index Code	Uniform Comm Index Code	350	615	000	0001	0520
Uniform Commercial Index Code	Uniform Comm Index Code	350	615	000	0483	0520
Federal Government	Federal Motor Carrier Safety Admin.	350	831	028	0109	1961
Federal Government	Federal Motor Carrier Safety Admin.	350	831	028	0176	1961
Federal Government	Federal Motor Carrier Safety Admin.	350	831	028	0480	1961
Federal Government	Federal Motor Carrier Safety Admin.	350	831	028	0483	1961
Federal Government	Education, Department of	350	831	058	0470	0607
Federal Government	National Archives	350	831	063	0176	1578
Federal Government	Department of Justice	350	831	110	0480	0629
Federal Government	Transportation	350	831	180	0176	0643
Federal Monies Via Other State/ Organization	Fed. Monies via Other State or Org.	350	837	000	0470	1381
Federal Monies Via Other State/ Organization	Fed. Monies via Other State or Org.	350	837	000	0483	1381
Federal Monies via Other Illinois Agency	IEMA-US Dept of Homeland Security	350	840	005	0483	1897
Fed. Monies via Other Illinois Agency	Criminal Justice Trust Fund	350	840	488	0295	0724
Fed. Monies via Other Illinois Agency	IEMA	350	840	491	0001	0725
Fed. Monies via Other Illinois Agency	IEMA-U.S. Homeland Security	350	840	497	0295	1851
Fed. Monies via Other Illinois Agency	IEMA-FEMA	350	840	588	0001	1790
Fed. Monies via Other Illinois Agency	Vehicle Inspection Fees	350	840	973	0295	2193
Fines, Penalties or Violations	Fines/Penalty or Violations	350	843	000	0044	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	350	843	000	0483	0780
Fines, Penalties or Violations	Oklahoma Dept of Motor Vehicles	350	843	004	0295	2110
Fines, Penalties or Violations	DUI/Circuit Clerk	350	843	010	0001	1853
Fines, Penalties or Violations	DUI/Circuit Clerk	350	843	010	0758	1853
Fines, Penalties or Violations	Lost or Damaged Books	350	843	025	0471	1881
Fines, Penalties or Violations	Dealer Admin Penalties	350	843	055	0759	2467
Fines, Penalties or Violations	Delinquent Vehicle Dealer Transfer Fee	350	843	088	0109	2476
Fines, Penalties or Violations	Fines/Penalty or Violations	350	843	000	0374	0780
Fund Transfers	Common School Fund	350	846	587	0412	2360
Licenses, Fees or Registrations	Licenses/Fee or Registration	350	855	000	0044	0915
Licenses, Fees or Registrations	Sales of Vehicle or Driver Data	350	855	001	0001	1854
Licenses, Fees or Registrations	Sales of Indiv. Driving Records	350	855	002	0001	1856
Licenses, Fees or Registrations	Commercial Distribution Fee	350	855	026	0001	1861
Licenses, Fees or Registrations	Commercial Distribution Fee	350	855	026	0401	1861
Licenses, Fees or Registrations	Standard IL Identification Cards	350	855	029	0001	1980
Licenses, Fees or Registrations	Delinq. Vehicle Reg. Renew. Fee	350	855	031	0001	1979
Licenses, Fees or Registrations	Fingerprint Fees-GDL HAZMAT	350	855	036	0176	1994
Licenses, Fees or Registrations	Alternative Fuel Registration	350	855	043	0422	1504
Licenses, Fees or Registrations	Automotive Dealer Fees	350	855	048	0001	0929
Licenses, Fees or Registrations	Automotive Dealer Fees	350	855	048	0323	0929
Licenses, Fees or Registrations	Court Supervision - Circuit Clerks	350	855	054	0759	2089
Licenses, Fees or Registrations	Short Term Permit	350	855	055	0001	1844
Licenses, Fees or Registrations	Audit Fees	350	855	065	0001	1845
Licenses, Fees or Registrations	Filing Fees	350	855	071	0435	2142
Licenses, Fees or Registrations	Certificate of Title	350	855	080	0001	0933
Licenses, Fees or Registrations	Certificate of Title	350	855	080	0011	0933
Licenses, Fees or Registrations	Certificate of Title	350	855	080	0199	0933
Licenses, Fees or Registrations	Certificate of Title	350	855	080	0574	0933
Licenses, Fees or Registrations	Certificate of Title	350	855	080	0622	0933

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Certificate of Title	350	855	080	0694	0933
Licenses, Fees or Registrations	Certificate of Title	350	855	080	0902	0933
Licenses, Fees or Registrations	Certificate of Title	350	855	080	0962	0933
Licenses, Fees or Registrations	Monitoring Device Permit Adm Fee	350	855	081	0453	2169
Licenses, Fees or Registrations	Installation Fees - BAID	350	855	082	0451	2170
Licenses, Fees or Registrations	Deposit/Retrieval of Wills Fees	350	855	099	0483	2247
Licenses, Fees or Registrations	Copy Fees	350	855	100	0471	0939
Licenses, Fees or Registrations	Expedited Service Fees	350	855	185	0363	0957
Licenses, Fees or Registrations	2nd Quarter Trailer	350	855	248	0011	2709
Licenses, Fees or Registrations	4th Quarter Trailer	350	855	249	0011	2710
Licenses, Fees or Registrations	Certificate of Title Increase	350	855	260	0011	2670
Licenses, Fees or Registrations	Certificate of Title Increase-Motor Home/Camper	350	855	261	0011	2671
Licenses, Fees or Registrations	Certificate of Title Increase-Motorcycles	350	855	262	0011	2672
Licenses, Fees or Registrations	Weight Tax - SOS Special Services Fund	350	855	263	0483	2673
Licenses, Fees or Registrations	Weight Tax - Road Fund	350	855	264	0011	2674
Licenses, Fees or Registrations	Hearing Fees	350	855	269	0732	1696
Licenses, Fees or Registrations	Salvage Certificate Increase	350	855	273	0011	2675
Licenses, Fees or Registrations	Junking Certificate	350	855	274	0011	2676
Licenses, Fees or Registrations	Uniform Limited Partnership	350	855	385	0001	0992
Licenses, Fees or Registrations	Limited Liability Co Act	350	855	387	0001	0994
Licenses, Fees or Registrations	Limited Liability Partner	350	855	389	0167	0995
Licenses, Fees or Registrations	Motor Vehicle Insurers	350	855	423	0156	1022
Licenses, Fees or Registrations	Other States	350	855	443	0401	1035
Licenses, Fees or Registrations	Other States	350	855	443	0890	1035
Licenses, Fees or Registrations	Parking Fees	350	855	445	0404	1037
Licenses, Fees or Registrations	Parking Fees	350	855	445	0782	1037
Licenses, Fees or Registrations	Recycling Fees	350	855	520	0412	1060
Licenses, Fees or Registrations	Reinstate/Operators License	350	855	522	0001	1061
Licenses, Fees or Registrations	Reinstate/Operators License	350	855	522	0276	1061
Licenses, Fees or Registrations	Securities Audit & Enforce	350	855	561	0362	1068
Licenses, Fees or Registrations	Securities Audit & Enforce	350	855	561	0401	1068
Licenses, Fees or Registrations	Vehicle Inspection Fees	350	855	715	0044	1094
Licenses, Fees or Registrations	Vehicle Inspection Fees	350	855	716	0011	1416
Licenses, Fees or Registrations	Vehicle Inspection Fees	350	855	716	0902	1416
Licenses, Fees or Registrations	SOS Police Services Fees	350	855	726	0759	1802
Licenses, Fees or Registrations	ATV/Off-Hghwy Mcy:Ag Dealer-COT	350	855	903	0001	2433
Licenses, Fees or Registrations	Special Corrected-COT	350	855	904	0001	2434
Licenses, Fees or Registrations	Expedited-COT	350	855	905	0622	2436
Licenses, Fees or Registrations	Dealer Lien Release-COT	350	855	906	0001	2437
Licenses, Fees or Registrations	Low Speed Vehicle-COT	350	855	907	0001	2438
Licenses, Fees or Registrations	ATV/Off-Hghwy Mcy:Non Ag-COT	350	855	908	0001	2439
Licenses, Fees or Registrations	ATV/Off-Hghwy Mcy:Non Ag-COT	350	855	908	0574	2439
Licenses, Fees or Registrations	Sale of Provisional Title	350	855	909	0109	2513
Miscellaneous	Miscellaneous	350	861	000	0001	1121
Miscellaneous	Miscellaneous	350	861	000	0044	1424
Other Illinois State Agency	Motor Vehicle Theft Prevent	350	864	456	0295	1437
Other Illinois State Agency	DCEO	350	864	420	0295	1150
Other Illinois State Agency	IL Historic Preservation Agency	350	864	544	0295	1467
Other Illinois State Agency	IL Crimin. Justice Info. Auth.	350	864	546	0295	1468
Other Illinois State Agency	State Board of Education	350	864	586	0295	1172
Other Illinois State Agency	State Board of Elections	350	864	587	0295	1898
Other Illinois State Agency	State Police Memorial Scratch-Off	350	864	700	0034	2705
Other Illinois State Agency	State Police Memorial Scratch-Off	350	864	700	0598	2705
Other Illinois State Agency	State Police Memorial Scratch-Off	350	864	700	0639	2705
Outstanding Checks Written Off	Check Write Off/Go Back Fund	350	869	000	0001	1199
Private Organizations or Individuals	Private Organiza or Indiv	350	870	000	0295	1200
Private Organizations or Individuals	Private Organiza or Indiv	350	870	000	0436	1200
Private Organizations or Individuals	Private Organiza or Indiv	350	870	000	0948	1200
Private Organizations or Individuals	Opportunity Online Hardware Grant Program	350	870	049	0295	2351
Private Organizations or Individuals	Private Org./Foundation Grant	350	870	060	0295	1874
Private Organizations or Individuals	Monetary Gifts or Bequests	350	870	065	0471	1882

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Rental Income	Concession Revenue	350	876	250	0001	1222
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	350	877	000	0001	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	350	877	000	0011	1228
Reimb. Cost-incurred for Federal Govt.	Reim/Cost on Behalf of Other	350	878	150	0011	1235
Repayment to State Pursuant to Law	Returned Petty Cash Fund	350	880	600	0001	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	350	880	600	0011	1270
Repayment to State Pursuant to Law	Restitutions	350	880	725	0295	1283
Subscription or Publication Sales	Subscription or Publication	350	888	000	0155	1289
Reimbursements	Other Reimbursements	350	890	050	0001	2103
Reimbursements	Other Reimbursements	350	890	050	0483	2103
Reimbursements	Misplaced License Plates & Stickers	350	890	065	0622	2295
State Comptroller	State Comptroller	360	000			
Burial Trust	Burial Trust	360	055	000	0001	0045
Burial Trust	Burial Trust	360	055	000	0543	0045
Cemetery Care	Cemetery Care	360	060	000	0001	0046
Cemetery Care	Cemetery Care	360	060	000	0543	0046
Cemetery Care	Pre-Need Sales	360	060	010	0096	0047
Crematory Fees	Crematory-Pre-Need Sales	360	096	000	0001	0062
Crematory Fees	Crematory-Pre-Need Sales	360	096	000	0543	0062
Escheated Warrants	Escheated Warrants	360	165	000	0485	0105
Farm Income	Farm Income	360	180	000	0441	0108
Payroll Deductions	Payroll/Comm Consolidation	360	445	000	0460	0384
Payroll Deductions	Payroll/Comm Consolidation	360	445	000	0462	0384
Reimbursement of Audits	Reimburse Audits/Local Govt	360	510	858	0112	1383
Returned Direct Deposit Items	Returned Direct Deposit	360	529	000	0200	0459
Returned Direct Deposit Items	Returned Direct Deposit	360	529	000	0278	0459
Refund FICA Contributions	Refund FICA Contributions	360	553	000	0001	2195
Social Security Contributions-Employer	S. S. Contributions-Employer	360	555	100	0204	0496
Social Security Contributions-Employees	S. S. Contribu-Employees	360	560	200	0204	0497
State Offset Claims	State Offset Claims	360	587	000	0658	0513
State Offset Claims	Local Offset Claims	360	587	010	0722	0533
State Offset Claims	Pension Offset Claims	360	587	020	0658	2620
IRS Tax Levy	IRS Tax Levy	360	588	000	0658	1379
Contributions to State by State Officers	Contrib State/St Officers	360	819	101	0001	0581
Fines, Penalties or Violations	Cemeteries & Burial Trust	360	843	018	0543	0785
Licenses, Fees or Registrations	Cemetery-Pre-Need Sales	360	855	062	0543	0932
Licenses, Fees or Registrations	Cemetery Pre-Need Sales	360	855	062	0001	0932
Licenses, Fees or Registrations	Pre-Need Funeral Contract Fees	360	855	092	0805	2270
Licenses, Fees or Registrations	Court Ordered Child Support	360	855	098	0543	0938
Licenses, Fees or Registrations	Copy Fees	360	855	100	0543	0939
Licenses, Fees or Registrations	Minority Contractor Opportunity Initiative Fees	360	855	136	0543	2334
Licenses, Fees or Registrations	Local Offset Claims	360	855	141	0722	2335
Licenses, Fees or Registrations	Non-Electronic Warrant Processing Fees	360	855	142	0543	2337
Licenses, Fees or Registrations	Collections/IW Fees	360	855	151	0722	2435
Licenses, Fees or Registrations	Collections/IW Fees	360	855	151	0658	2435
Licenses, Fees or Registrations	Delinquent Audit Fees	360	855	173	0543	2429
Licenses, Fees or Registrations	Funeral or Burial	360	855	181	0543	2441
Licenses, Fees or Registrations	Pre-Need Cemetery-License Renewal	360	855	182	0543	2442
Licenses, Fees or Registrations	Parking Fees	360	855	445	0101	1037
Licenses, Fees or Registrations	Parking Fees	360	855	445	0782	1037
Miscellaneous	Miscellaneous	360	861	000	0543	1121
Miscellaneous	Miscellaneous	360	861	000	0001	1121
Repayment to State Pursuant to Law	Returned Petty Cash Fund	360	880	600	0001	1270
Repayment to State Pursuant to Law	Restitutions	360	880	725	0001	1283
Reimbursements	Other Reimbursements	360	890	050	0001	2103
Reimbursements	Other Reimbursements	360	890	050	0543	2103
Reimbursements	Other Reimbursements	360	890	050	0802	2103
Reimbursements	IL Withholding Tax Refund	360	890	237	0543	2632
State Treasurer	State Treasurer	370	000			

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Airport Departure Tax	Airport Departure Tax	370	027	000	0337	0032
Airport Departure Tax	Airport Departure Tax-Increase	370	027	001	0933	2302
Airport Departure Tax	Airport Departure Tax-Increase	370	027	001	0941	2302
Tobacco Settlement	Unsold State Assets	370	077	110	0733	2326
Inheritance Tax	Estate Taxes	370	300	000	0001	2384
Inheritance Tax	Estate Taxes	370	300	000	0121	2384
Inheritance Tax	Estate Taxes-Protest	370	300	005	0401	2560
Interest Earnings on Imprest Accounts	Interest/Imprest Account	370	309	000	0001	0278
Loan Repayments	Returned Collateral	370	355	020	0001	2371
Loan Repayments	Returned Collateral	370	355	020	0284	2371
Local Funds of Investment Board	Local Funds of Investment Bd	370	360	000	0529	0299
Rental Income	Rental Income	370	523	000	0331	0455
Repayment of Loan Guarantee	IL Grain Insurance Corp.	370	524	407	0001	1823
Short Term Borrowing	Short Term Borrowing	370	552	000	0001	1749
Short Term Borrowing	Short Term Borrowing	370	552	000	0278	1749
Short Term Borrowing	Short Term Borrowing	370	552	000	0345	1749
Short Term Borrowing	Short Term Borrowing	370	552	000	0793	1749
Unclaimed Assets	Unclaimed Assets	370	610	000	0001	0518
Unclaimed Assets	Unclaimed Assets	370	610	000	0054	0518
Unclaimed Assets	Unclaimed Assets	370	610	000	0482	0518
Accrued Interest on Bond Issue	Accrued Interest on Bond Sale	370	802	000	0101	0570
Accrued Interest on Bond Issue	Accrued Interest on Bond Sale	370	802	000	0105	0570
Accrued Interest on Bond Issue	Accrued Interest on Bond Sale	370	802	000	0970	0570
Accrued Interest on Bond Issue	Illinois First-Oct 99	370	802	010	0101	1606
Accrued Interest on Bond Issue	Short Term Borrowing	370	802	020	0101	1750
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0101	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0141	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0143	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0270	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0551	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0553	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0554	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0593	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0653	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0695	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0825	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0959	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0971	0571
Bond Issue Proceeds	Illinois First	370	803	010	0141	1607
Bond Issue Proceeds	Illinois First	370	803	010	0143	1607
Bond Issue Proceeds	Illinois First	370	803	010	0551	1607
Bond Issue Proceeds	Illinois First	370	803	010	0553	1607
Bond Issue Proceeds	Illinois First	370	803	010	0554	1607
Bond Issue Proceeds	Illinois First	370	803	010	0653	1607
Bond Issue Proceeds	Refunding Bond Issue Proceeds	370	803	020	0101	1800
Bond Issue Proceeds	Refunding Bond Issue Proceeds	370	803	020	0971	1800
Bond Issue Proceeds	Excess Bond Issue Proceeds	370	803	030	0101	1801
Bond Issue Proceeds	Tobacco Settlement Recovery Bond Proceeds	370	803	050	0733	2309
Bond Issue Proceeds	Capitalized Int. - Pension Bond	370	803	472	0101	1819
Tobacco Settlement Residual	Tobacco Settlement Residual	370	807	000	0733	2310
Contribution to State by State Officers	Contribution/State Officers Salaries	370	819	000	0001	1714
Fines, Penalties or Violations	Methamphetamine Fines	370	843	002	0283	2069
Fines, Penalties or Violations	Payroll Tax Penalties	370	843	090	0055	0799
Fines, Penalties or Violations	Unemployment Insurance	370	843	091	0055	0800
Fines, Penalties or Violations	Judgment Interest/U I Claim	370	843	092	0055	0801
Fines, Penalties or Violations	Department of Public Aid	370	843	478	0397	0810
Fines, Penalties or Violations	Department of Public Health	370	843	482	0397	0811
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0001	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0047	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0059	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0127	0821

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0132	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0335	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0366	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0368	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0389	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0397	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0409	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0445	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0528	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0532	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0535	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0537	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0572	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0589	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0665	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0694	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0744	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0759	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0865	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0878	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0887	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0906	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0929	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0934	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0979	0821
Fines, Penalties or Violations	Surcharge/Traffic/Criminal	370	843	930	0031	0824
Fines, Penalties or Violations	Surcharge/Traffic/Criminal	370	843	930	0356	0824
Fines, Penalties or Violations	Surcharge/Traffic/Criminal	370	843	930	0536	0824
Fines, Penalties or Violations	Surcharge/Traffic/Criminal	370	843	930	0879	0824
Fund Transfers	Build IL Escrow Account	370	846	010	0001	1680
Fund Transfers	Metro Pier & Expo Auth Trust	370	846	337	0377	0853
Fund Transfers	Protest Fund	370	846	401	0001	2264
Fund Transfers	State Employees Retirement Sys.	370	846	479	0101	1982
Investment Income	Investment Income	370	852	000	0001	0870
Investment Income	Investment Income	370	852	000	0014	0870
Investment Income	Investment Income	370	852	000	0022	0870
Investment Income	Investment Income	370	852	000	0025	0870
Investment Income	Investment Income	370	852	000	0041	0870
Investment Income	Investment Income	370	852	000	0042	0870
Investment Income	Investment Income	370	852	000	0052	0870
Investment Income	Investment Income	370	852	000	0057	0870
Investment Income	Investment Income	370	852	000	0062	0870
Investment Income	Investment Income	370	852	000	0067	0870
Investment Income	Investment Income	370	852	000	0068	0870
Investment Income	Investment Income	370	852	000	0072	0870
Investment Income	Investment Income	370	852	000	0073	0870
Investment Income	Investment Income	370	852	000	0075	0870
Investment Income	Investment Income	370	852	000	0084	0870
Investment Income	Investment Income	370	852	000	0088	0870
Investment Income	Investment Income	370	852	000	0091	0870
Investment Income	Investment Income	370	852	000	0093	0870
Investment Income	Investment Income	370	852	000	0096	0870
Investment Income	Investment Income	370	852	000	0103	0870
Investment Income	Investment Income	370	852	000	0117	0870
Investment Income	Investment Income	370	852	000	0120	0870
Investment Income	Investment Income	370	852	000	0123	0870
Investment Income	Investment Income	370	852	000	0125	0870
Investment Income	Investment Income	370	852	000	0136	0870
Investment Income	Investment Income	370	852	000	0137	0870
Investment Income	Investment Income	370	852	000	0138	0870
Investment Income	Investment Income	370	852	000	0139	0870

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Investment Income	Investment Income	370	852	000	0982	0870
Investment Income	Investment Income	370	852	000	0993	0870
Investment Income	Investment Income	370	852	000	0994	0870
Investment Income	Investment Income	370	852	000	0996	0870
Investment Income	Road Fund Interest	370	852	005	0011	0871
Investment Income	Road Fund Interest	370	852	005	0849	0871
Investment Income	Toll Hwy Revenue Repo Interest	370	852	010	0455	2018
Investment Income	Crt Court Order # 83Ch942	370	852	015	0801	0873
Investment Income	Int/GO Debt Service Fund	370	852	020	0101	0874
Investment Income	TH General FHLMC Notes	370	852	021	0455	2267
Investment Income	Huntinton Bank-DEF LOTT 978 MMF	370	852	025	0978	2641
Investment Income	G.O. Escrow Account	370	852	030	0101	1396
Investment Income	TH General FHLB Notes	370	852	031	0455	2265
Investment Income	IL Funds MMF ISTHA - General	370	852	040	0455	2094
Investment Income	IL Funds Toll Highway E-Pay Clearing	370	852	046	0455	2216
Investment Income	Toll Hwy I-Pass Escro Repo Int	370	852	050	0455	2024
Investment Income	Repurchase Agreements	370	852	060	0055	0881
Investment Income	Repurchase Agreements-Reg	370	852	060	0001	0881
Investment Income	Repurchase Agreements-Reg	370	852	060	0455	0881
Investment Income	Repurchase Agreements-Reg	370	852	060	0733	0881
Investment Income	Escrow Interest Income	370	852	061	0455	1534
Investment Income	Toll Hwy Invst Repo Interest	370	852	065	0455	2020
Investment Income	Toll Hwy General Repo Interest	370	852	070	0455	2022
Investment Income	Toll Hwy Clearing Repo Interest	370	852	080	0455	2026
Investment Income	Toll Hwy Revenue PFIC Interest	370	852	095	0455	2019
Investment Income	Illinois Funds ACH Settlement	370	852	099	0001	1561
Investment Income	FHLB Notes - ISTHA	370	852	100	0455	2099
Investment Income	TH General FNMA Notes	370	852	106	0455	2266
Investment Income	Time Deposits-Regular	370	852	110	0001	0884
Investment Income	Time Deposits-Regular	370	852	110	0455	0884
Investment Income	Fed Farm Credit Bank Note	370	852	113	0001	1356
Investment Income	Fed Farm Credit Disc Note	370	852	114	0001	1357
Investment Income	Fed Farm Credit Disc Note	370	852	114	0455	1357
Investment Income	Treasury Investments	370	852	115	0001	0885
Investment Income	Treasury Investment	370	852	115	0455	0885
Investment Income	Fed. Home Loan Bank Note	370	852	116	0001	1358
Investment Income	Fed Home Loan Bank Note	370	852	117	0001	1359
Investment Income	Fed Home Loan Bank Note	370	852	117	0455	1359
Investment Income	Fed Home Loan Bank Note	370	852	117	0733	1359
Investment Income	Fed Home Loan Mort Corp Note	370	852	118	0001	1360
Investment Income	Fed Home Loan Mort Corp Disc	370	852	119	0001	1361
Investment Income	Fed Home Loan Mort Corp Disc	370	852	119	0455	1361
Investment Income	Fed Home Loan Mort Corp Disc	370	852	119	0733	1361
Investment Income	SBA-FHLMC Investment	370	852	120	0001	0886
Investment Income	Federated Money Market Fund	370	852	123	0001	0889
Investment Income	F.N.M.A. Debentures	370	852	125	0001	0890
Investment Income	FNMA Discount Note	370	852	126	0001	1458
Investment Income	FNMA Discount Note	370	852	126	0455	1458
Investment Income	FNMA Discount Note	370	852	126	0733	1458
Investment Income	Farmer MAC Account	370	852	127	0001	2214
Investment Income	IL Mortgage Pilot Program	370	852	130	0001	0895
Investment Income	Northern Government MMF	370	852	131	0001	1824
Investment Income	Commercial Instruments	370	852	140	0001	0899
Investment Income	Morgan Stanley Institutional Liquid	370	852	141	0001	2431
Investment Income	AIM Institutional Funds Money Market	370	852	142	0001	2180
Investment Income	Western Asset/Treasury Curve MMF	370	852	143	0001	2210
Investment Income	ISTHA Clearing Trust Trsry. Plus	370	852	145	0455	2032
Investment Income	US Treasury Notes	370	852	146	0001	0900
Investment Income	US Treasury Notes	370	852	146	0455	0900
Investment Income	Supranational Bank Bonds	370	852	147	0001	2523
Investment Income	Williams Capital MMF	370	852	148	0001	2175

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Investment Income	Supranational Bank Discounts	370	852	149	0001	2547
Investment Income	Public Investment Pool-Reg	370	852	150	0001	0901
Investment Income	Public Investment Pool-Reg	370	852	150	0069	0901
Investment Income	Public Investment Pool-Reg	370	852	150	0153	0901
Investment Income	Public Investment Pool-Reg	370	852	150	0390	0901
Investment Income	IL Funds-Toll Highway Escrow	370	852	150	0455	0901
Investment Income	Public Investment Pool-Reg	370	852	150	0557	0901
Investment Income	Public Investment Pool-Reg	370	852	150	0668	0901
Investment Income	Public Investment Pool-Reg	370	852	150	0943	0901
Investment Income	IPTIP UC Special Admin.	370	852	151	0055	1481
Investment Income	INB IDOR Lockbox MMF Sweep Income	370	852	152	0001	2548
Investment Income	INB Clearing Money Market	370	852	154	0001	1648
Investment Income	IL Funds Clearing MMF	370	852	155	0001	1692
Investment Income	Child Support Clearing	370	852	157	0001	0902
Investment Income	Milestone Money Market Fund	370	852	158	0001	0903
Investment Income	Repurchase/Interest-Clearing	370	852	160	0001	0904
Investment Income	Northern Govt. Select MMF	370	852	163	0001	1825
Investment Income	IL Funds - Child Support E-Pay	370	852	164	0001	2087
Investment Income	FHLMC Toll Highway I-Pass Escrow	370	852	165	0455	2108
Investment Income	Farmer Mac Discount Notes	370	852	166	0001	2549
Investment Income	Farmer Mac Discount Notes	370	852	166	0455	2549
Investment Income	INB-Medical Cannabis Cash	370	852	167	0001	2550
Investment Income	INB-DHS Lockbox MMF Sweep	370	852	168	0001	2554
Investment Income	Municipal Bonds Interest	370	852	169	0001	2563
Investment Income	Time Deposit Interest-Clear	370	852	170	0001	0905
Investment Income	IL Tech Development II Account	370	852	171	0001	2564
Investment Income	Northern Trust-Williams Capital Shares	370	852	172	0001	2570
Investment Income	Corporate Bonds	370	852	173	0001	2584
Investment Income	MMF Sweep IDOR E-Pay	370	852	174	0001	2594
Investment Income	IDOR E-Pay Account	370	852	176	0001	2213
Investment Income	FNMA Note-Toll Highway I-Pass Escrow	370	852	175	0455	2109
Investment Income	MMF Sweep SOS E-Pay	370	852	177	0001	2595
Investment Income	IL Funds - IDFPR E-Pay	370	852	178	0001	2091
Investment Income	MMF Sweep Treasurer's E-Pay	370	852	179	0001	2596
Investment Income	MMF Sweep IDFPR E-Pay	370	852	181	0001	2597
Investment Income	ISTHA E-Pay Sweep	370	852	182	0001	2598
Investment Income	MM-Reg-Ext Inv Mngr Muni Bonds	370	852	183	0001	2599
Investment Income	MM-Reg-Ext Inv Mngr Corp Bonds	370	852	184	0001	2600
Investment Income	MM-Reg-Treas Muni & Corp Bonds	370	852	186	0001	2601
Investment Income	Muni Bond Int-Ext Inv Manager	370	852	187	0001	2602
Investment Income	Corp Bond Int-Ext Inv Manager	370	852	188	0001	2603
Investment Income	Huntinton Bank-Regular Fnd MMF	370	852	189	0001	2638
Investment Income	EBT Funds	370	852	190	0001	1363
Investment Income	Huntinton Bank-ClearingFnd MMF	370	852	194	0001	2642
Investment Income	Huntinton Bank-ChldSuppEFT MMF	370	852	195	0001	2643
Investment Income	Goldman Sachs-Drexel Hamilton MMF	370	852	196	0001	2652
Investment Income	INB Adult Use Cannabis Cash Tax Payments	370	852	197	0001	2713
Investment Income	Wells Fargo Treasury Plus Fund	370	852	200	0001	2005
Investment Income	State of Israel Bonds-Interest	370	852	215	0001	1783
Investment Income	Farm Credit Bank Bonds	370	852	216	0001	0907
Investment Income	Civic Center Bond Proceeds	370	852	217	0001	0908
Investment Income	IL FUnds-Civic Cntr. Bonds 1991	370	852	218	0001	1874
Investment Income	FFCB Placement (LT)	370	852	220	0001	1698
Investment Income	BOA Toll Hghwy-General Repurchase Agrmnt	370	852	250	0455	2239
Investment Income	Fifth Third Clearing Repo	370	852	260	0001	2235
Investment Income	Wells Fargo EFT CLG-Repurchase Sweep Int	370	852	265	0001	2298
Investment Income	JP Morgan Sweep Repurchase Agreement	370	852	270	0001	2317
Investment Income	Fifth Third Child Support Clearing Repos	370	852	275	0001	2545
Investment Income	Student Loan Market Assoc. Note	370	852	350	0001	1575
Investment Income	BOA Toll Hghwy-Revenue Reprchs Agreeemnt	370	852	351	0455	2240
Investment Income	IL Tech Development Account	370	852	397	0001	1969

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Investment Income	Grant Accountability/Transpncy	370	852	407	0001	2576
Investment Income	IL Funds - SOS E-Pay	370	852	440	0001	2080
Investment Income	IL Funds MMF - E-Pay Account	370	852	446	0001	1884
Investment Income	AIM Treasury Curve Clearing MMF	370	852	447	0001	2538
Investment Income	Agrmnt	370	852	450	0455	2241
Investment Income	Huntinton Bank-ISTHAGen 455MMF	370	852	480	0455	2639
Investment Income	Huntinton Bank-ISTHARev 455MMF	370	852	490	0455	2640
Investment Income	Huntinton Bank-ISTHAClrFnd MMF	370	852	500	0455	2644
Investment Income	FCRTC ISTHA Gen MMF	370	852	510	0455	2649
Investment Income	FCRTC ISTHA Rev MMF	370	852	520	0455	2650
Investment Income	FDIC Guarantee Notes	370	852	550	0001	2173
Investment Income	BOA Toll Hghwy-Clearing Repurchase Agrmnt	370	852	554	0455	2242
Investment Income	Goldman Sachs MM Treasury Curve	370	852	551	0001	2150
Investment Income	Transportation Bond Series A	370	852	553	0011	0910
Investment Income	AIM/Treasury Curve MMF	370	852	555	0001	2211
Investment Income	Williams Capital/Treasury Curve MMF	370	852	557	0001	2212
Investment Income	Real Estate Recovery Fund	370	852	629	0849	0911
Investment Income	Real Estate Recovery Fund	370	852	629	0850	0911
Investment Income	Budget Stabilization Fund	370	852	686	0001	1693
Investment Income	State Lottery Fund	370	852	711	0412	0912
Investment Income	University Payroll/IPTIP	370	852	850	0001	1440
Investment Income	P.A. Child Suprt Enforc Repurch	370	852	956	0001	2484
Investment Income	Child Support Enforce Fund	370	852	957	0001	0914
Investment Income	Multimodal Transportation Bond Fund	370	852	959	0011	2669
Licenses, Fees or Registrations	Licenses, Fees or Registrations	370	855	000	0254	0915
Licenses, Fees or Registrations	Licenses, Fees or Registrations	370	855	000	0358	0915
Licenses, Fees or Registrations	Licenses, Fees or Registrations	370	855	000	0668	0915
Licenses, Fees or Registrations	Licenses, Fees or Registrations	370	855	000	0769	0915
Licenses, Fees or Registrations	Sex Offender Registration Fees	370	855	024	0527	1950
Licenses, Fees or Registrations	Bright Directions Fees	370	855	046	0668	2036
Licenses, Fees or Registrations	Mandatory Arbitration/Madison	370	855	064	0262	2107
Licenses, Fees or Registrations	Marriage License Fees	370	855	072	0499	2146
Licenses, Fees or Registrations	Administration Fee	370	855	128	0103	2301
Licenses, Fees or Registrations	E-Pay Administration Fees	370	855	235	0195	2611
Licenses, Fees or Registrations	Mandatory Arbitration/Boone	370	855	401	0262	1002
Licenses, Fees or Registrations	Mandatory Arbitration/Cook	370	855	403	0262	1004
Licenses, Fees or Registrations	Mandatory Arbitration/Lake	370	855	404	0262	1005
Licenses, Fees or Registrations	Mandatory Arb/Winnebago	370	855	406	0262	1006
Licenses, Fees or Registrations	Mandatory Arbitration/DuPage	370	855	407	0262	1007
Licenses, Fees or Registrations	Mandatory Arbitra/St.Clair	370	855	408	0262	1008
Licenses, Fees or Registrations	Mandatory Arbitrat/McHenry	370	855	411	0262	1010
Licenses, Fees or Registrations	Mandatory Arbitration/Kane	370	855	413	0262	1012
Licenses, Fees or Registrations	Mandatory Arbitration/Will	370	855	414	0262	1013
Licenses, Fees or Registrations	Mandatory Arbitration/Henry	370	855	451	0262	1617
Licenses, Fees or Registrations	Mandatory Arbitration/Mercer	370	855	452	0262	1618
Licenses, Fees or Registrations	Mandatory Arbitration/Rock Island	370	855	453	0262	1619
Licenses, Fees or Registrations	Mandatory Arbitration/Whiteside	370	855	454	0262	1620
Licenses, Fees or Registrations	IPTIP	370	855	493	0195	1052
Licenses, Fees or Registrations	Mandatory Arbitration/Ford County	370	855	802	0262	1099
Licenses, Fees or Registrations	Mandatory Arbitr./McLean County	370	855	812	0262	1100
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0001	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0030	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0035	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0119	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0152	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0166	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0297	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0547	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0697	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0714	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0784	1452

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0817	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0891	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0892	1452
Licenses, Fees or Registrations	Circuit Clerk Collections-Admn Fees	370	855	911	0103	2529
Miscellaneous	Miscellaneous	370	861	000	0001	1121
Miscellaneous	Miscellaneous	370	861	000	0054	1121
Miscellaneous	Miscellaneous	370	861	000	0103	1121
Miscellaneous	Miscellaneous	370	861	000	0373	1121
Miscellaneous	Miscellaneous	370	861	000	0455	1121
Miscellaneous	Miscellaneous	370	861	000	0482	1121
Other Illinois State Agency	Board of Higher Education	370	864	601	0668	1621
Private Organizations or Individuals	Private Organizations or Individuals	370	870	000	0001	1200
Product Sales	Product Sales	370	872	000	0767	1214
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	370	877	000	0001	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	370	877	000	0195	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	370	877	000	0668	1228
Repayment to State Pursuant to Law	Repayment Pursuant to Law	370	880	000	0001	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	370	880	000	0054	1243
Repayment to State Pursuant to Law	G.O. Bond Escrow	370	880	045	0101	1704
Repayment to State Pursuant to Law	MPEA Trust Fund-Surplus Revenues	370	880	130	0001	2540
Repayment to State Pursuant to Law	Returned Petty Cash Fund	370	880	600	0001	1270
Sale of State Assets	Sale of Thomson Correctional Center	370	881	300	0141	2418
Sale of State Assets	Sale of Thomson Correctional Center	370	881	300	0553	2418
Sale of State Assets	Sale of Thomson Correctional Center	370	881	300	0554	2418
Sale of State Assets	Sale of Thomson Correctional Center	370	881	300	0695	2418
Department on Aging	Dept. on Aging	402	000			
Federal Government	Agriculture, Department of	402	831	010	0618	0594
Federal Government	Health and Human Services	402	831	075	0618	0618
Federal Government	Labor,Department of	402	831	120	0618	0630
Federal Government	Health and Human Services	402	831	075	0396	0618
Fed Monies Via Other Illinois Agency	DHS-USDA Food Nutrition Service	402	840	409	0830	2120
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Agriculture	402	840	410	0618	0721
Fed Monies Via Other Illinois Agency	Dept of Public Health	402	840	413	0698	2316
Federal Program Income	Grantee Interest Income	402	841	150	0618	0760
Local Illinois Governmental Un	RTA CTA METRA and PACE	402	858	065	0830	2389
Miscellaneous	Miscellaneous	402	861	000	0618	1121
Miscellaneous	Miscellaneous	402	861	000	0001	1121
Other Illinois State Agency	General Revenue Fund	402	864	001	0830	1128
Other Illinois State Agency	CMS	402	864	416	0830	1148
Other Illinois State Agency	Public Aid	402	864	478	0830	1158
Other Illinois State Agency	Criminal Justice Info. Auth.	402	864	546	0830	1168
Other Illinois State Agency	Housing Development Authority	402	864	551	0830	1746
Other Illinois State Agency	Tobacco Settlement Fund	402	864	733	0830	1754
Private Organizations or Individuals	Private Org. or Indiv.	402	870	000	0830	1200
Repayment to State Pursuant to Law	Returned Petty Cash Fund	402	880	600	0001	1270
Repayment to State Pursuant to Law	Restitutions	402	880	725	0001	1283
Department of Agriculture	Dept. of Agriculture	406	000			
Agriculture Industry Regulation	Agriculture Industry Reg	406	100	000	0001	0063
DuQuoin State Fair	DuQuoin Space Rentals/Fair	406	145	000	0045	0088
DuQuoin State Fair	DuQuoin-Non-Fair Activities	406	145	450	0045	0093
Loan Repayments	Loan Repayments	406	355	000	0826	0295
Meat Poultry and Livestock	Meat Poultry Livestock	406	390	000	0001	0311
State Fair Operations	Space Rentals/Fair	406	575	000	0438	0502
State Fair Operations	Non-Fair Activity Fee	406	575	250	0438	0510
Federal Government	Agriculture, Department of	406	831	010	0369	0594
Federal Government	Agriculture, Department of	406	831	010	0439	0594
Federal Government	Agriculture, Department of	406	831	010	0440	0594
Federal Government	Agriculture, Department of	406	831	010	0476	0594
Federal Government	Agriculture, Department of	406	831	010	0651	0594

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Agriculture, Department of	406	831	010	0826	0594
Federal Government	Environmental Protection Agency	406	831	060	0063	0608
Federal Government	Environmental Protection Agency	406	831	060	0689	0608
Fed Monies Via Other Illinois Agency	U.S. Environmental Protection	406	840	065	0826	0708
Fines, Penalties or Violations	Fines/Penalty or Violations	406	843	000	0289	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	406	843	000	0163	0780
Fines, Penalties or Violations	Interest	406	843	061	0163	0794
Fines, Penalties or Violations	Interest on Late Filing Fees	406	843	063	0163	0795
Fines, Penalties or Violations	Circuit Clerk	406	843	910	0744	0821
Fund Transfers	General Revenue Fund	406	846	001	0045	0827
Fund Transfers	General Revenue Fund	406	846	001	0602	0827
Fund Transfers	Agricultural Premium	406	846	045	0602	1532
Fund Transfers	Capital Development Bond	406	846	141	0609	1471
Fund Transfers	Partners for Conservation Fund	406	846	608	0602	2413
Licenses, Fees or Registrations	Grain Warehousing License Fees	406	855	019	0291	1850
Licenses, Fees or Registrations	Comm Feed Manufact & Dist	406	855	096	0369	0936
Licenses, Fees or Registrations	Med Cannabis Cultvion Ctr Reg	406	855	197	0075	2503
Licenses, Fees or Registrations	Late Filing Fees	406	855	225	0631	0964
Licenses, Fees or Registrations	Late Filing Fees	406	855	225	0708	0964
Licenses, Fees or Registrations	Late Filing Fees	406	855	225	0709	0964
Licenses, Fees or Registrations	Fertilizer Inspection Fund	406	855	242	0290	0969
Licenses, Fees or Registrations	Industrial Hemp	406	855	267	0862	2665
Licenses, Fees or Registrations	Cannabis License and Registration	406	855	301	0912	2668
Licenses, Fees or Registrations	Cannabis Business Development Fee	406	855	302	0898	2684
Licenses, Fees or Registrations	Laboratory Fees	406	855	355	0024	0989
Licenses, Fees or Registrations	Livestock Management Fees	406	855	394	0430	1366
Licenses, Fees or Registrations	Pesticide Products	406	855	465	0001	1040
Licenses, Fees or Registrations	Pesticide Products	406	855	465	0576	1040
Licenses, Fees or Registrations	Weights & Measures Act	406	855	735	0163	1098
Miscellaneous	Miscellaneous	406	861	000	0001	1121
Other Illinois State Agency	Other Illinois State Agency	406	864	000	0864	1127
Other Illinois State Agency	Natural Resources	406	864	422	0826	1151
Other Illinois State Agency	State Board of Education	406	864	586	0523	1172
Other States	Other States	406	867	000	0826	1194
Private Organizations or Individuals	Private Organiza or Indiv	406	870	000	0440	1200
Private Organizations or Individuals	Private Organiza or Indiv	406	870	000	0651	1200
Private Organizations or Individuals	IL State Fair/Springfield	406	870	030	0835	1614
Private Organizations or Individuals	IL State Fair/DuQuoin	406	870	035	0835	1615
Repayment to State Pursuant to Law	Returned Petty Cash Fund	406	880	600	0001	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	406	880	600	0045	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	406	880	600	0708	1270
Dept. of Central Management Services	Central Management Services	416	000			
Carrier Refunds	Carrier Refunds	416	133	020	0457	0072
Carrier Refunds	Carrier Refunds	416	133	020	0907	0072
Group Insurance Premium	Insurance Premium-Employees	416	233	100	0457	0118
Group Insurance Premium	Insurance Prem-Self Insure	416	233	100	0907	0118
Group Insurance Premium	Ins Premium-Local Government	416	233	150	0193	0119
Group Insurance Premium	Ins Prem-Optional Life	416	233	200	0457	0120
Group Insurance Premium	Ins Premium-HMO	416	233	200	0907	0120
Group Insurance Premium	Ins Prem-Optional Life/Univ	416	233	300	0457	0121
Group Insurance Premium	Insurance Premium-Dental	416	233	300	0907	0121
Group Insurance Premium	SURS Member Payment	416	233	600	0577	1550
Health Facilities	Health Fac-Life/Health	416	235	000	0457	0125
Health Facilities	Health Fac-Life/Health	416	235	000	0907	0125
Optional Health Ins.-Payroll Deductions	Optional Health-Admin. Ser. Org	416	426	050	0907	0346
Optional Health Ins.-Payroll Deductions	Optional Health-HMO	416	426	060	0907	0347
Optional Health Ins.-Payroll Deductions	Optional Health-Dental	416	426	065	0907	0348
Optional Health Ins.-Payroll Deductions	Optional Health-Univ/Local SI	416	426	070	0907	0349
Optional Health Ins.-Payroll Deductions	Optional Health-Univ/Local	416	426	075	0907	0350
Optional Health Ins.-Payroll Deductions	Optional Health-Univ/Local HMO	416	426	080	0907	0351

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Optional Health Ins.-Payroll Deductions	Optional Health-Retirement SI	416	426	090	0907	0352
Optional Health Ins.-Payroll Deductions	Optional Health-Retire/Dental	416	426	095	0907	0353
Optional Health Ins.-Payroll Deductions	Optional Health-Retirement HMO	416	426	100	0907	0354
Optional Health Ins.-Payroll Deductions	QC Health-Non IRS Dependents (PY)	416	426	200	0907	2200
Optional Health Ins.-Payroll Deductions	HMO-Non IRS Dependents (PY)	416	426	205	0907	2201
Optional Health Ins.-Payroll Deductions	QC Dental-Non IRS Dependents (PY)	416	426	210	0907	2202
Optional Health Ins.-Payroll Deductions	QC Health-Non IRS Dependents (RE)	416	426	215	0907	2203
Optional Health Ins.-Payroll Deductions	HMO-Non IRS Dependents (RE)	416	426	220	0907	2204
Optional Health Ins.-Payroll Deductions	QC Dental-Non IRS Dependents (RE)	416	426	225	0907	2205
Optional Health Ins.-Payroll Deductions	Dental-Univ/Local Non IRS Dependents	416	426	230	0907	2206
Optional Health Ins.-Payroll Deductions	ASO/QC-Univ/Local Non IRS Dependents	416	426	235	0907	2207
Optional Health Ins.-Payroll Deductions	HMO-Univ/Local Non IRS Dependents	416	426	240	0907	2208
Optional Life Insurance	Optional Life Ins-Retirement	416	428	100	0457	0356
Payroll Deductions	Payroll/Comm Consolidation	416	445	000	0755	0384
Payroll Deductions	Consolidation/Dependent Care	416	445	050	0202	0387
Payroll Deductions	Consolidation/Med Care Plan	416	445	075	0202	0388
Payroll Deductions	Consolidate/Univ Depend Care	416	445	100	0202	0389
Payroll Deductions	Consolidation/Univ-Med Assis	416	445	125	0202	0390
Payroll Deductions	Commuting Expense	416	445	200	0202	1673
Payroll Deductions	Parking Expense	416	445	250	0202	1674
Payroll Deductions	Payroll/Comm Consolidation - Roth	416	445	300	0755	2521
Reimbursement From Third Party Payee	Reimbursement/Third Party	416	522	000	0193	0454
Reimbursement From Third Party Payee	Reimbursement/Third Party	416	522	000	0203	0454
Reimbursement From Third Party Payee	Reimbursement/Third Party	416	522	000	0303	0454
Reimbursement From Third Party Payee	Reimbursement/Third Party	416	522	000	0577	0454
Rental Income	Rental Income	416	523	000	0314	0455
Sale of Land	Sale of Land & Structures	416	540	000	0001	0471
Workers Comp. Reimbursements	Workers Comp Reimbursements	416	680	001	0332	0530
Federal Government	Federal Government	416	831	000	0314	1748
Federal Government	Federal Government	416	831	000	0903	1748
Federal Government	Medicare Part D	416	831	031	0193	2104
Federal Government	Medicare Part D	416	831	031	0203	2104
Federal Government	Medicare Part D	416	831	031	0577	2104
Federal Government	Medicare Part D	416	831	031	0907	2104
Fed Monies Via Other Illinois Agency	Via Other Il State Agency	416	840	000	0457	0702
Fed Monies Via Other Illinois Agency	Self Insurance	416	840	100	0907	0713
Fund Transfers	General Revenue Fund	416	846	001	0577	0827
Fund Transfers	General Revenue Fund	416	846	001	0457	0827
Fund Transfers	General Revenue Fund	416	846	001	0907	0827
Fund Transfers	Road Fund	416	846	011	0457	0829
Fund Transfers	Road Fund	416	846	011	0907	0829
Fund Transfers	Health Insurance Reserve Fund	416	846	907	0011	0851
Rebates	Formulary Rebates	416	850	020	0193	2654
Rebates	Formulary Rebates	416	850	020	0203	2654
Rebates	Formulary Rebates	416	850	020	0577	2654
Rebates	Formulary Rebates	416	850	020	0907	2654
Licenses, Fees or Registrations	Subpoena/Witness Fees	416	855	587	0317	1079
Local Illinois Governmental Units	Local Illinois Governmental Units	416	858	000	0303	1114
Local Illinois Governmental Units	Local Illinois Governmental Units	416	858	000	0314	1114
Local Illinois Governmental Units	Local Illinois Governmental Units	416	858	000	0903	1114
Local Illinois Governmental Units	Prop Sales (Fed) City/County	416	858	070	0903	2517
Local Illinois Governmental Units	Participant Transfers	416	858	200	0755	1369
Local Illinois Governmental Units	Participant Transfers - Roth	416	858	300	0755	2522
Miscellaneous	Miscellaneous	416	861	000	0001	1121
Miscellaneous	Miscellaneous	416	861	000	0193	1121
Miscellaneous	Miscellaneous	416	861	000	0203	1121
Miscellaneous	Miscellaneous	416	861	000	0303	1121
Miscellaneous	Miscellaneous	416	861	000	0314	1121
Miscellaneous	Miscellaneous	416	861	000	0317	1121
Miscellaneous	Miscellaneous	416	861	000	0332	1121
Miscellaneous	Miscellaneous	416	861	000	0457	1121

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Miscellaneous	Miscellaneous	416	861	000	0577	1121
Miscellaneous	Miscellaneous	416	861	000	0907	1121
Other Illinois State Agency	Other IL State Agencies	416	864	000	0001	1127
Other Illinois State Agency	Other IL State Agencies	416	864	000	0303	1127
Other Illinois State Agency	Other IL State Agencies	416	864	000	0314	1127
Other Illinois State Agency	Other IL State Agencies	416	864	000	0317	1127
Other Illinois State Agency	Other IL State Agencies	416	864	000	0457	1127
Other Illinois State Agency	Other IL State Agencies	416	864	000	0903	1127
Other Illinois State Agency	Other IL State Agencies	416	864	000	0907	1127
Other Illinois State Agency	Self Insurance	416	864	100	0457	1370
Other Illinois State Agency	Self Insurance	416	864	100	0907	1370
Other Income	Other Income	416	865	000	0755	1191
Private Organizations or Individuals	Private Organiza or Indiv	416	870	000	0001	1200
Private Organizations or Individuals	Private Organiza or Indiv	416	870	000	0303	1200
Private Organizations or Individuals	Private Organiza or Indiv	416	870	000	0314	1200
Private Organizations or Individuals	State Property Sales	416	870	010	0011	1201
Private Organizations or Individuals	State Property Sales	416	870	010	0328	1201
Private Organizations or Individuals	State Property Sales	416	870	010	0903	1201
Private Organizations or Individuals	Admin Reimbursements	416	870	015	0903	1202
Private Organizations or Individuals	Federal Property Sales	416	870	016	0903	1542
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	416	877	000	0193	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	416	877	000	0203	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	416	877	000	0317	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	416	877	000	0457	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	416	877	000	0577	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	416	877	000	0755	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	416	877	000	0907	1228
Sale of State Assets	I-Cycle Sales	416	881	400	0903	2646
Sale of State Assets	Scrap Sales	416	881	500	0903	2647
Repay State - Upward Mobility	Repay State - Upward Mobility	416	884	000	0001	1855
Reimbursements	Plan Record Keeper Reimbursement	416	890	055	0755	2136
Dept. of Children and Family Services	Children & Family Services	418	000			
Child Welfare	Child Welfare	418	065	000	0001	0048
Child Welfare	Child Welfare	418	065	000	0220	0048
Parent Contrib./ Care & Maintenance of Children	Parent Contrib/Care of Child	418	427	000	0001	0355
Federal Government	DHHS-Chafee Award	418	831	071	0220	2118
Federal Government	Health and Human Services	418	831	075	0220	0618
Federal Government	Health and Human Services	418	831	075	0566	0618
Federal Government	Health and Human Services	418	831	077	0220	0620
Federal Government	Federal Stimulus Package	418	831	999	0220	2178
Federal Monies Via Other State/ Organization	Fed. Monies Via Other State or Org.	418	837	000	0566	1381
Fed Monies Via Other Illinois Agency	U.S. Public Health Services	418	840	063	0566	0707
Fed Monies Via Other Illinois Agency	Special Purpose Trust Fund	418	840	408	0566	0720
Fines, Penalties, or Violations	Fines, Penalties, or Violations	418	843	000	0220	0780
License, Fees or Registrations	Putative Father Registry Fees	418	855	061	0582	2105
License, Fees or Registrations	Training Education Fees	418	855	075	0220	2038
License, Fees or Registrations	Copy Fees	418	855	100	0001	0939
License, Fees or Registrations	Subpoena Fees	418	855	587	0001	1079
License, Fees or Registrations	Training Fees	418	855	633	0220	1713
Miscellaneous	Miscellaneous	418	861	000	0001	1121
Other Illinois State Agency	Public Health	418	864	482	0582	1159
Private Organizations or Individuals	Private Organiza or Indiv	418	870	000	0582	1200
Private Organizations or Individuals	Private Organiza or Indiv	418	870	000	0934	1200
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	418	877	000	0001	1228
Repayment to State Pursuant to Law	Involuntary Withholding Collections	418	880	015	0001	1810
Repayment to State Pursuant to Law	Involuntary Withholding Collections	418	880	015	0220	1810
Repayment to State Pursuant to Law	Repay. Of Employee Witness Fees	418	880	050	0001	1840
Repayment to State Pursuant to Law	Involuntary Withholding-Salary Refunds	418	880	060	0001	2003
Repayment to State Pursuant to Law	Emancipation Fund/Providers	418	880	120	0220	2486
Repayment to State Pursuant to Law	Restitutions	418	880	725	0001	1283

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Reimbursements	Other Reimbursements	418	890	050	0220	2103
Dept. of Commerce & Economic Opportunity	Dept. Commerce & Econ. Opportunity	420	000			
Loan Repayments	Loan Repayments-Interest	420	355	025	0506	0296
Loan Repayments	Loan Repayments-Interest	420	355	025	0603	0296
Loan Repayments	Loan Repayments-Interest	420	355	025	0973	0296
Loan Repayments	Loan Repayments-Interest	420	355	025	0975	0296
Loan Repayments	Loan Repayments-Interest	420	355	025	0993	0296
Loan Repayments	Loan Repayments-Principal	420	355	050	0506	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0603	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0971	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0973	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0975	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0993	0297
Program Income	Program Income	420	472	000	0913	0395
Program Income	Grantee Interest Income	420	472	150	0001	0398
Federal Government	Agriculture, Department of	420	831	010	0820	0594
Federal Government	Defense, Department of	420	831	055	0636	0604
Federal Government	Energy, Department of	420	831	065	0737	0610
Federal Government	Energy, Department of	420	831	065	0859	0610
Federal Government	Labor, Department of	420	831	120	0913	0630
Federal Government	Small Business Admin	420	831	158	0636	0640
Federal Government	Treasury, Department of	420	831	190	0506	0647
Federal Government	HHS Federal Block Grant	420	831	575	0870	0655
Federal Government	HHS Federal Block Grant	420	831	575	0871	0655
Federal Government	CDBG Federal Block Grant	420	831	590	0875	0656
Federal Monies Via Other State/ Organization	Fed. Monies Via Other State or Org.	420	837	000	0636	1381
Fed Monies Via Other IL Agency	Healthcare & Family Services	420	840	478	0913	2215
Fed Monies Via Other IL Agency	DHS/Federal Projects Fund	420	840	592	0913	1531
Federal Program Income	Fed. Program Income	420	841	000	0875	0752
Federal Program Income	Conference Fees	420	841	090	0636	0756
Federal Program Income	Conference Fees	420	841	090	0913	0756
Federal Program Income	Grantee Interest Income	420	841	150	0875	0760
Fund Transfer	State Small Business Credit Initiative	420	846	506	0992	2716
Investment Income	Investment Income	420	852	000	0974	0870
Investment Income	Investment Income-Interest	420	852	022	0506	2342
Investment Income	Investment Income-Principal	420	852	023	0506	2343
Investment Income	Venture Capital Project	420	852	185	0506	2427
Licenses, Fees or Registrations	Eligibility Reviews-Brownfields	420	855	027	0552	1967
Licenses, Fees or Registrations	Conference Fees	420	855	097	0387	0937
Licenses, Fees or Registrations	Conference Fees	420	855	097	0984	0937
Licenses, Fees or Registrations	Tax Credit Issuance Fee	420	855	156	0659	2423
Miscellaneous	Miscellaneous	420	861	000	0001	1121
Miscellaneous	Miscellaneous	420	861	000	0023	1121
Miscellaneous	Miscellaneous	420	861	000	0913	1121
Other Illinois State Agency	Other Illinois State Agency	420	864	000	0552	1127
Other Illinois State Agency	Clean Air Act (CAA) Permit	420	864	091	0387	1135
Other Illinois State Agency	Children & Family Services	420	864	418	0419	1149
Other Illinois State Agency	Natural Resources	420	864	422	0419	1151
Other Illinois State Agency	Employment Security	420	864	427	0913	1417
Other Illinois State Agency	Human Services	420	864	444	0419	1466
Other Illinois State Agency	Department of Labor	420	864	452	0419	2493
Other Illinois State Agency	Department of Transportation	420	864	494	0419	1162
Other Illinois State Agency	Capital Development Board	420	864	511	0419	2016
Other Income	Other Income	420	865	000	0023	1191
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0387	1200
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0550	1200
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0552	1200
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0636	1200
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0770	1200
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0984	1200

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Private Organizations or Individuals	Utility Assistance Donations	420	870	005	0555	1885
Private Organizations or Individuals	Utility Companies - Priv Orgs	420	870	021	0531	2338
Private Organizations or Individuals	Corporate Sponsorships	420	870	075	0023	1960
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0001	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0294	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0387	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0506	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0531	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0550	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0636	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0737	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0763	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0870	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0871	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0875	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0883	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0913	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0993	1228
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	420	879	000	0763	1240
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	420	879	000	0770	1240
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	420	879	000	0871	1240
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	420	879	000	0875	1240
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	420	879	000	0913	1240
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	420	879	000	0969	1240
Repay State/Final Audits & Reports	Disallowed Costs	420	879	002	0971	2355
Repayment to State Pursuant to Law	Repayment Pursuant to Law	420	880	000	0141	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	420	880	000	0611	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	420	880	000	0971	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	420	880	000	0973	1243
Repayment to State Pursuant to Law	Involunt. Withholding Collections	420	880	015	0001	1810
Repayment to State Pursuant to Law	Grantee Interest Income	420	880	065	0001	1247
Repayment to State Pursuant to Law	Grantee Interest Income	420	880	065	0770	1247
Repayment to State Pursuant to Law	Settlement Agreements	420	880	085	0001	2370
Repayment to State Pursuant to Law	Repayment Pursuant to Law	420	880	858	0971	1284
Sale of Investments	Sale of Investments	420	882	000	0974	1286
Department of Natural Resources	Dept. of Natural Resources	422	000			
Concessionaire Revenue	Concession Revenue	422	090	000	0040	0056
Concessionaire Revenue	Concession Revenue	422	090	000	0041	0056
Concessionaire Revenue	Concession Revenue	422	090	000	0538	0056
Concessionaire Revenue	Permit to Sell	422	090	020	0538	2685
Concessionaire Revenue	Permit to Sell	422	090	020	0962	2685
Federal Duck Stamp Sales	Federal Duck Stamp Sales	422	188	000	0041	0110
Illinois Michigan Canal	Illinois Michigan Canal	422	280	000	0040	0146
Insurance Claims Reimbursement	Insurance Claims Reimbursement	422	307	000	0465	0275
Leases on Land	Leases on Land	422	345	000	0443	0293
Leases on Land	Leases on Land	422	345	000	0884	0293
Program Income	Advertising Sales	422	472	010	0041	0396
Sale of Land	Sale of Land & Structures	422	540	000	0001	0471
Sale of Land	Sale of Land & Structures	422	540	000	0041	0471
Sale of Land	Sale of Land & Structures	422	540	000	0962	0471
State Museum	State Museum	422	585	000	0001	0512
Surety Bond Forfeitures	Surety Bond Forfeitures	422	597	000	0137	0515
Surety Bond Forfeitures	Surety Bond Forfeitures	422	597	000	0147	0515
Surety Bond Forfeitures	Surety Bond Forfeitures	422	597	000	0231	0515
Surety Bond Forfeitures	Surety Bond Forfeitures	422	597	000	0905	0515
Wildlife and Fish Stamps	Habitat Stamp	422	675	020	0293	0526
Wildlife and Fish Stamps	Habitat Stamp	422	675	020	0353	0526
Wildlife and Fish Stamps	Habitat Stamp	422	675	020	0391	0526
Wildlife and Fish Stamps	Stamps-Inland Trout	422	675	030	0041	0527
Wildlife and Fish Stamps	Salmon Stamp	422	675	040	0042	0528
Wildlife and Fish Stamps	Waterfowl Stamp	422	675	050	0953	0529

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Court and Anti-Trust Distribut	Court & Anti-Trust Dist	422	820	000	0831	0582
Court and Anti-Trust Distribut	Court & Anti-Trust Dist	422	820	000	0909	0582
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-GRF	422	820	030	0168	2396
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-Othr St	422	820	035	0168	2397
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-Fed	422	820	040	0168	2398
Federal Government	Agriculture, Department of	422	831	010	0001	0594
Federal Government	Agriculture, Department of	422	831	010	0041	0594
Federal Government	Agriculture, Department of	422	831	010	0298	0594
Federal Government	Agriculture, Department of	422	831	010	0909	0594
Federal Government	Agriculture, Department of	422	831	010	0086	0594
Federal Government	Agriculture, Department of	422	831	010	0608	0594
Federal Government	Agriculture, Department of	422	831	010	0670	0594
Federal Government	Agriculture, Department of	422	831	010	0894	0594
Federal Government	Agriculture, Department of	422	831	010	0905	0594
Federal Government	Agriculture, Department of	422	831	010	0962	0594
Federal Government	Housing & Urban Development	422	831	011	0538	2583
Federal Government	Dept. of Homeland Security-FEMA	422	831	035	0894	1952
Federal Government	Commerce,Department of	422	831	051	0041	0601
Federal Government	Commerce,Department of	422	831	051	0894	0601
Federal Government	Education, Department of	422	831	058	0894	0607
Federal Government	Environmental Protection Agency	422	831	060	0077	0608
Federal Government	Environmental Protection Agency	422	831	060	0894	0608
Federal Government	Homeland Security-Port Security Grants	422	831	067	0894	2322
Federal Government	Emergency Management Agency	422	831	068	0855	0613
Federal Government	FEMA Grant 3871	422	831	069	0962	1403
Federal Government	FEMA-State Disaster #1025DR	422	831	076	0962	0619
Federal Government	Interior, Department of	422	831	100	0001	0626
Federal Government	Interior, Department of	422	831	100	0039	0626
Federal Government	Interior, Department of	422	831	100	0257	0626
Federal Government	Interior, Department of	422	831	100	0041	0626
Federal Government	Interior, Department of	422	831	100	0101	0626
Federal Government	Interior, Department of	422	831	100	0293	0626
Federal Government	Interior, Department of	422	831	100	0298	0626
Federal Government	Interior, Department of	422	831	100	0391	0626
Federal Government	Interior, Department of	422	831	100	0465	0626
Federal Government	Interior, Department of	422	831	100	0538	0626
Federal Government	Interior, Department of	422	831	100	0608	0626
Federal Government	Interior, Department of	422	831	100	0765	0626
Federal Government	Interior, Department of	422	831	100	0831	0626
Federal Government	Interior, Department of	422	831	100	0894	0626
Federal Government	Interior, Department of	422	831	100	0909	0626
Federal Government	Interior, Department of	422	831	100	0953	0626
Federal Government	Interior, Department of	422	831	100	0991	0626
Federal Government	Interior/National Park Service	422	831	102	0299	0628
Federal Government	US Fish & Wildlife Service	422	831	103	0894	1591
Federal Government	Labor,Department of	422	831	120	0765	0630
Federal Government	Labor,Department of	422	831	120	0894	0630
Federal Government	FEMA-1416	422	831	167	0953	2167
Federal Government	Transportation, Department	422	831	180	0039	0643
Federal Government	Transportation, Department	422	831	180	0261	0643
Federal Government	FEMA-1729-DR-IL	422	831	900	0894	2130
Fed Monies Via Other Illinois Agency	IEMA-US Dept Homeland Security	422	840	005	0041	1897
Fed Monies Via Other Illinois Agency	Road Fund/I.S.T.E.A.	422	840	011	0962	0704
Fed Monies Via Other Illinois Agency	IEMA-U.S. Dept of Commerce	422	840	015	0894	2585
Fed Monies Via Other Illinois Agency	IEMA/U.S.Dept of Homeland Sec.	422	840	110	0894	1894
Fed Monies Via Other Illinois Agency	IEMA/U.S.Dept of Homeland Sec.	422	840	110	0962	1894
Fed Monies Via Other Illinois Agency	IEMA-U.S. Homeland Security	422	840	497	0894	1851
Fed Monies Via Other Illinois Agency	IEMA-FEMA	422	840	588	0001	1790
Federal Program Income	Federal Program Income	422	841	000	0991	0752
Federal Program Income	Sale of Equipment	422	841	015	0765	0754
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	422	842	000	0765	0764

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	422	842	000	0894	0764
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	422	842	000	0991	0764
Fed Govt Indirect Cost Reimbursement	US Department of Agriculture	422	842	010	0001	0765
Fines, Penalties or Violations	Fines/Penalty or Violations	422	843	000	0231	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	422	843	000	0574	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	422	843	000	0145	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	422	843	000	0147	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	422	843	000	0261	0780
Fines, Penalties or Violations	Fishing/Confiscated Fish	422	843	021	0041	0786
Fines, Penalties or Violations	Aggregate Mining	422	843	022	0146	0787
Fines, Penalties or Violations	Fishing/Pollution Fines	422	843	030	0041	0789
Fines, Penalties or Violations	Outfitter Fines	422	843	035	0041	0818
Fines, Penalties or Violations	Ginseng Harvester Violations	422	843	040	0041	2612
Fines, Penalties or Violations	Fishing/Circuit Clerk	422	843	902	0041	0819
Fines, Penalties or Violations	Hunting/Circuit Clerk	422	843	907	0041	0820
Fines, Penalties or Violations	Circuit Clerk	422	843	910	0001	0821
Fines, Penalties or Violations	Circuit Clerk	422	843	910	0040	0821
Fines, Penalties or Violations	Circuit Clerk	422	843	910	0878	0821
Fines, Penalties or Violations	Circuit Clerk	422	843	910	0905	0821
Fines, Penalties or Violations	Circuit Clerk	422	843	910	0909	0821
Fines, Penalties or Violations	Circuit Clerk	422	843	910	0931	0821
Fines, Penalties or Violations	Boat/Circuit Clerk	422	843	917	0039	0822
Fines, Penalties or Violations	Snowmobile/Circuit Clerk	422	843	922	0039	0823
Licenses, Fees or Registrations	Licenses, Fees or Registrations	422	855	000	0039	0915
Licenses, Fees or Registrations	Access Fees	422	855	018	0574	1679
Licenses, Fees or Registrations	Aggregate Mining	422	855	022	0146	0923
Licenses, Fees or Registrations	Application Fees	422	855	042	0962	0928
Licenses, Fees or Registrations	Boat	422	855	050	0039	0930
Licenses, Fees or Registrations	Boat	422	855	050	0547	0930
Licenses, Fees or Registrations	WSC - Group Event Fees	422	855	058	0041	2100
Licenses, Fees or Registrations	WSC - Individual Event Fees	422	855	059	0041	2101
Licenses, Fees or Registrations	Camping Fees,State Parks	422	855	060	0040	0931
Licenses, Fees or Registrations	Camping Fees,State Parks	422	855	060	0041	0931
Licenses, Fees or Registrations	Camping Fees,State Parks	422	855	060	0538	0931
Licenses, Fees or Registrations	Burn Manager Certificate	422	855	091	0905	2256
Licenses, Fees or Registrations	Coal Quality Testing	422	855	093	0147	0934
Licenses, Fees or Registrations	Conference Fees	422	855	097	0538	0937
Licenses, Fees or Registrations	Copy Fees	422	855	100	0001	0939
Licenses, Fees or Registrations	FOIA Fees	422	855	118	0041	2288
Licenses, Fees or Registrations	FOIA Fees	422	855	118	0962	2288
Licenses, Fees or Registrations	Tax Credit Issuance Fee	422	855	156	0659	2423
Licenses, Fees or Registrations	Off-Highway Vehicle Use Stamp	422	855	168	0962	2424
Licenses, Fees or Registrations	Consultation Fees	422	855	169	0909	2425
Licenses, Fees or Registrations	Permit Fees - Rivers,Lakes & Streams Act	422	855	171	0039	2426
Licenses, Fees or Registrations	Hydraulic Fracturing Permit	422	855	184	0231	2453
Licenses, Fees or Registrations	Recovery Cost Fees	422	855	189	0137	2470
Licenses, Fees or Registrations	Recovery Cost Fees	422	855	189	0298	2470
Licenses, Fees or Registrations	Explosive Certificates	422	855	190	0145	0958
Licenses, Fees or Registrations	IL State Museum Entrance Fees	422	855	198	0194	2568
Licenses, Fees or Registrations	Privilege Reinstatement Fee	422	855	218	0039	2511
Licenses, Fees or Registrations	Privilege Reinstatement Fee	422	855	218	0040	2511
Licenses, Fees or Registrations	Privilege Reinstatement Fee	422	855	218	0041	2511
Licenses, Fees or Registrations	Herpetoculture Permit	422	855	236	0041	2631
Licenses, Fees or Registrations	Fishing Licenses	422	855	240	0041	0967
Licenses, Fees or Registrations	Lake Maintenance Fee/Rend Lake	422	855	250	0039	2514
Licenses, Fees or Registrations	Ginseng Licenses	422	855	252	0041	0972
Licenses, Fees or Registrations	Historical Water Craft ID	422	855	276	0039	0981
Licenses, Fees or Registrations	Hunting Licenses	422	855	310	0041	0982
Licenses, Fees or Registrations	Land Reclamation	422	855	350	0147	0988
Licenses, Fees or Registrations	Land Reclamation	422	855	350	0858	0988
Licenses, Fees or Registrations	Admission Fees	422	855	356	0538	0921

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Lifetime Licenses	422	855	386	0260	0993
Licenses, Fees or Registrations	Snowmobile License	422	855	570	0039	1072
Licenses, Fees or Registrations	Snowmobile License	422	855	570	0866	1072
Licenses, Fees or Registrations	Sportsman Licenses	422	855	575	0041	1073
Licenses, Fees or Registrations	Special or Commercial Permit	422	855	577	0041	1074
Licenses, Fees or Registrations	Subpeona/Witness Fees	422	855	587	0041	1079
Licenses, Fees or Registrations	Subpeona/Witness Fees	422	855	587	0547	1079
Licenses, Fees or Registrations	Timber Buyers or Growers	422	855	605	0905	1084
Licenses, Fees or Registrations	Trapping Licenses	422	855	630	0041	1087
Licenses, Fees or Registrations	Underground Injection Cont'l	422	855	712	0261	1089
Licenses, Fees or Registrations	Watercraft Titling	422	855	725	0039	1095
Licenses, Fees or Registrations	Well Assessment Fees	422	855	732	0137	1097
Licenses, Fees or Registrations	Circuit Clerk Collections	422	855	910	0547	1452
Local Illinois Governmental Units	Local II Governmental Units	422	858	000	0252	1114
Local Illinois Governmental Units	Local II Governmental Units	422	858	000	0884	1114
Miscellaneous	Miscellaneous	422	861	000	0001	1121
Miscellaneous	Miscellaneous	422	861	000	0039	1121
Miscellaneous	Miscellaneous	422	861	000	0040	1121
Miscellaneous	Miscellaneous	422	861	000	0041	1121
Miscellaneous	Miscellaneous	422	861	000	0137	1121
Miscellaneous	Miscellaneous	422	861	000	0147	1121
Miscellaneous	Miscellaneous	422	861	000	0538	1121
Miscellaneous	Miscellaneous	422	861	000	0905	1121
Miscellaneous	Deposits-Agency Equipment	422	861	005	0041	2037
Other Illinois State Agency	General Revenue Fund	422	864	001	0538	1128
Other Illinois State Agency	General Revenue Fund	422	864	001	0884	1128
Other Illinois State Agency	Road Fund	422	864	011	0962	1129
Other Illinois State Agency	DCEO	422	864	420	0147	1150
Other Illinois State Agency	DCEO	422	864	420	0538	1150
Other Illinois State Agency	DCEO	422	864	420	0884	1150
Other Illinois State Agency	DCEO	422	864	420	0962	1150
Other Illinois State Agency	State Police	422	864	493	0884	1161
Other Illinois State Agency	Capital Development Board	422	864	511	0884	2016
Other Illinois State Agency	EPA Trust Fund Commission	422	864	531	0231	1165
Other Illinois State Agency	EPA Trust Fund Commission	422	864	531	0884	1165
Other Illinois State Agency	Environmental Protection Agency	422	864	532	0884	1166
Other Illinois State Agency	Environmental Protection Agency	422	864	532	0894	1166
Other Illinois State Agency	Hazardous Waste Fund	422	864	828	0831	1375
Other Illinois State Agency	Build Illinois	422	864	971	0884	1739
Other Income	Other Income	422	865	000	0261	1191
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0041	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0390	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0538	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0547	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0884	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0905	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0909	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0931	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0953	1200
Private Organizations or Individuals	Donation Box	422	870	210	0538	1208
Product Sales	Product Sales	422	872	000	0041	1214
Product Sales	Product Sales	422	872	000	0905	1214
Product Sales	Agricultural Proceeds	422	872	010	0538	1974
Rental Income	Boat Dock & Related Fees	422	876	150	0040	1220
Rental Income	Boat Dock & Related Fees	422	876	150	0041	1220
Rental Income	Boat Dock & Related Fees	422	876	150	0982	1220
Rental Income	Concession Revenue	422	876	250	0982	1222
Rental Income	Miscellaneous	422	876	400	0040	1224
Rental Income	Miscellaneous	422	876	400	0041	1224
Rental Income	Miscellaneous	422	876	400	0538	1224
Rental Income	Miscellaneous	422	876	400	0982	1224

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Rental Income	Property	422	876	500	0040	1225
Rental Income	Property	422	876	500	0041	1225
Rental Income	Property	422	876	500	0538	1225
Rental Income	Winter Storage	422	876	650	0982	1226
Rental Income	Underground Parking	422	876	700	0538	1227
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0001	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0039	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0040	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0041	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0042	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0077	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0146	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0147	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0194	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0261	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0298	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0299	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0538	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0765	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0894	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0905	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0962	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0982	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0991	1228
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	422	879	000	0905	1240
Repayment to State Pursuant to Law	Disposal of Equipment	422	880	100	0137	1555
Repayment to State Pursuant to Law	Returned Petty Cash Fund	422	880	600	0001	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	422	880	600	0039	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	422	880	600	0040	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	422	880	600	0041	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	422	880	600	0298	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	422	880	600	0538	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	422	880	600	0905	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	422	880	600	0982	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	422	880	600	0991	1270
Subscription or Publication Sales	Books/Magazine & Periodicals	422	888	005	0538	1290
Subscription or Publication Sales	Copy Petitions & Materials	422	888	100	0538	1303
Advertising and Marketing	Sponsorship Revenue	422	892	001	0040	2040
Department of Juvenile Justice	Dept. of Juvenile Justice	425	000			
Field/After Care Services	Field/After Care Services	425	020	010	0001	0004
Inmate Commissary Sales	Profit-Inmate Commissary Sales	425	091	005	0523	1888
Correction School District	Education Services	425	101	000	0001	0064
General Office	General Office	425	220	000	0001	0114
Juvenile Institutions	IYC Chicago	425	330	020	0001	1598
Juvenile Institutions	IYC Pere Marquette	425	330	021	0001	0283
Juvenile Institutions	IYC St. Charles	425	330	030	0001	0285
Juvenile Institutions	IYC Warrenville	425	330	038	0001	0286
Juvenile Institutions	IYC Harrisburg	425	330	040	0001	0287
Reimb. For Exp. Of Incarcerated Persons	Reimb.-Library Card Copies	425	512	360	0523	0449
Reimb. For Exp. Of Incarcerated Persons	Other Inmate Cost Recovery	425	512	399	0523	0450
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-GRF	425	820	030	0168	2396
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-Othr St	425	820	035	0168	2397
Federal Government	US Department of Justice	425	831	110	0523	0629
Federal Government	Federal Stimulus Package	425	831	999	0523	2178
Federal Monies Via Other Illinois Agency	SBE-Fed. Dept. of Ag.-Lunch Reimb.	425	840	411	0523	1876
Federal Monies Via Other Illinois Agency	SBE-Fed. Dept. of Ag.-Breakfast Reimb.	425	840	412	0523	1877
Federal Monies Via Other Illinois Agency	Criminal Justice Trust Fund	425	840	488	0523	0724
Federal Monies Via Other Illinois Agency	SBE Federal Dept. of Education	425	840	561	0523	0728
Federal Monies Via Other Illinois Agency	Juvenile Justice Trust	425	840	911	0523	0747
Miscellaneous	Miscellaneous	425	861	000	0523	1121

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Other Illinois State Agency	General Revenue Fund	425	864	001	0523	1128
Other Illinois State Agency	State Board of Education	425	864	586	0523	1172
Private Organizations or Individuals	Private Organizations or Individuals	425	870	000	0523	1200
Reimbursements	Reimburse - Locally Held Funds	425	890	123	0523	1788
Department of Corrections	Dept. of Corrections	426	000			
Field/After Care Services	Field/After Care Services	426	020	010	0001	0004
Adult Institutions	Centralia Correctional Ctr	426	025	009	0001	0005
Adult Institutions	Dwight Correctional Center	426	025	018	0001	0006
Adult Institutions	Jacksonville Correction Ctr	426	025	020	0001	0007
Adult Institutions	E.St.Louis Correctional Ctr	426	025	027	0001	0008
Adult Institutions	Graham Correctional Center	426	025	028	0001	0009
Adult Institutions	Logan Correctional Center	426	025	042	0001	0011
Adult Institutions	Menard Correctional Center	426	025	046	0001	0012
Adult Institutions	Big Muddy River Correct Ctr	426	025	052	0001	0014
Adult Institutions	Lincoln Correctional Center	426	025	053	0001	0015
Adult Institutions	Danville Correctional Center	426	025	056	0001	0016
Adult Institutions	Decatur Correctional Center	426	025	057	0001	1597
Adult Institutions	Pontiac Correctional Center	426	025	062	0001	0017
Adult Institutions	Dixon Correctional Center	426	025	065	0001	0018
Adult Institutions	Kewanee Life Skills Re-Entry	426	025	067	0001	2591
Adult Institutions	Il River Correctional Center	426	025	069	0001	0019
Adult Institutions	Hill Correctional Center	426	025	070	0001	0020
Adult Institutions	Joliet Treatment Center	426	025	072	0001	2619
Adult Institutions	Lawrence Correctional Center	426	025	074	0001	1685
Adult Institutions	Sheridan Correctional Center	426	025	078	0001	0022
Adult Institutions	Stateville Correctional Center	426	025	082	0001	0023
Adult Institutions	Pinckneyville Correctional Center	426	025	083	0001	1567
Adult Institutions	Robinson Correctional Center	426	025	084	0001	0024
Adult Institutions	Vandalia Correctional Center	426	025	086	0001	0025
Adult Institutions	E. Moline Correctional Ctr	426	025	089	0001	0026
Adult Institutions	Vienna Correctional Center	426	025	090	0001	0027
Adult Institutions	Shawnee Correctional Center	426	025	091	0001	0028
Adult Institutions	Tamms Correctional Center	426	025	092	0001	0029
Adult Institutions	Taylorville Correctional Ctr	426	025	093	0001	0030
Adult Institutions	Western Il. Correctional Ctr	426	025	097	0001	0031
Concessionaire Revenue	Concession Revenue-Vending	426	090	250	0001	0057
Inmate Commissary Sales	Profit-Inmate Commissary Sales	426	091	005	0523	1888
General Office	General Office	426	220	000	0001	0114
Leases On Land	Leases On Land	426	345	000	0301	0293
Prison Industry Revenues	Prison Industry Revenues	426	466	000	0301	0392
Rmbrsmt for Exp of Incarc Persons	Court Reim/Incarcerate Individual	426	512	100	0523	0445
Rmbrsmt for Exp of Incarc Persons	Reimburse Parolee Incarceration Expenses	426	512	150	0523	2530
Rmbrsmt for Exp of Incarc Persons	Electronic Device Monitor	426	512	250	0523	0446
Rmbrsmt for Exp of Incarc Persons	Inmate Maintenance Recove	426	512	301	0523	0447
Rmbrsmt for Exp of Incarc Persons	Medicaid	426	512	320	0523	1715
Rmbrsmt for Exp of Incarc Persons	Epidemiological Study	426	512	350	0523	0448
Rmbrsmt for Exp of Incarc Persons	Reim-Library Card Copies	426	512	360	0523	0449
Rmbrsmt for Exp of Incarc Persons	Other Inmate Cost Recove	426	512	399	0523	0450
Rmbrsmt for Exp of Incarc Persons	College Credit Hours	426	512	400	0523	1406
Rmbrsmt for Exp of Incarc Persons	Recovered Workers Comp	426	512	700	0523	0451
Rmbrsmt for Exp of Incarc Persons	Library Cards/Copies & Books	426	512	801	0523	0452
Telephone Commissions	Telephone Commission	426	598	000	0523	1737
Court and Anti-Trust Distribut	Consumer Law/Elderly Victims	426	820	010	0523	1423
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-GRF	426	820	030	0168	2396
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-Othr St	426	820	035	0168	2397
Federal Government	Dept. of Justice - Forfeitures	426	831	016	0523	2002
Federal Government	U.S. Dept. of Justice	426	831	110	0523	0629
Federal Government	Nat'l Inst of Corrections	426	831	148	0523	0638
Federal Government	Social Security Administration	426	831	192	0523	1580
Federal Government	Federal Stimulus Package	426	831	999	0523	2178

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fed Monies Via Other Illinois Agency	Criminal Justice Trust Fund	426	840	488	0523	0724
Fed Monies Via Other Illinois Agency	IEMA - FEMA	426	840	588	0523	1790
Fed Monies Via Other Illinois Agency	University of Illinois	426	840	676	0523	2177
Fed Monies Via Other Illinois Agency	ICCB Adult Education Fund	426	840	692	0523	1744
Fed Monies Via Other Illinois Agency	Juvenile Justice Trust	426	840	911	0523	0747
Fed Monies Via Other Illinois Agency	St Monies Via Local Entity	426	840	998	0523	0750
Licenses, Fees or Registrations	Copy Fees	426	855	100	0001	0939
Miscellaneous	Miscellaneous	426	861	000	0001	1121
Miscellaneous	Miscellaneous	426	861	000	0301	1121
Miscellaneous	Miscellaneous	426	861	000	0523	1121
Other Illinois State Agency	General Revenue Fund	426	864	001	0523	1128
Other Illinois State Agency	DCEO-Pub Sectr Enrgy Eff Rebts	426	864	008	0523	2497
Other Illinois State Agency	Sales of Goods & Svcs-ICI	426	864	014	0301	1878
Other Illinois State Agency	Solid Waste Management Fund	426	864	078	0523	1134
Other Illinois State Agency	Commerce & Economic Opportunity	426	864	420	0523	1150
Other Illinois State Agency	Public Health-GRF	426	864	482	0523	1159
Other Illinois State Agency	State Board of Education	426	864	586	0523	1172
Other Illinois State Agency	IL Comm. College Board	426	864	684	0523	1642
Private Organizations or Individuals	Private Organizations	426	870	000	0523	1200
Private Organizations or Individuals	State Property Sales	426	870	010	0301	1201
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	426	877	000	0001	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	426	877	000	0301	1228
Repayment to State Pursuant to Law	Repayment Pursuant to Law	426	880	000	0523	1243
Repayment to State Pursuant to Law	Involuntary Withholding Collections	426	880	015	0001	1810
Repayment to State Pursuant to Law	Repayment-Employee Witness Fees	426	880	050	0001	1840
Reimbursements	Reimburse-Employee Commissary	426	890	070	0523	2362
Reimbursement/Expns Incarcerated Persons	Joliet Police Department	426	890	075	0523	2369
Reimbursements	Reimburse-Locally Held Funds	426	890	123	0523	1788
Department of Employment Security	Dept. of Employment Security	427	000			
Federal Government	Army, Department of	427	831	056	0052	0605
Federal Government	U. S. Dept. of Education	427	831	058	0052	0607
Federal Government	U.S. Dept. of Justice	427	831	120	0052	0630
Federal Government	Reed Act	427	831	151	0052	1651
Federal Government	Federal Stimulus Package	427	831	999	0052	2178
Fed Monies Via Other Illinois Agency	ISBE Fed. Dept. of Labor	427	840	392	0052	0719
Fed Monies Via Other Illinois Agency	Dept of Comm & Econ. Opportunity	427	840	420	0052	1899
Fed Monies Via Other Illinois Agency	SBE Fed. Dept. of Education	427	840	561	0052	0728
Fed Monies Via Other Illinois Agency	Federal Workforce Training	427	840	913	0052	0748
Federal Program Income	One Stop Participants	427	841	175	0052	1689
Fines, Penalties or Violations	Fines, Penalties or Violations	427	843	000	0052	0780
Fund Transfers	Unemploy Comp Special Admin	427	846	055	0052	0842
Investment Income	Investment Income	427	852	000	0052	0870
Licenses, Fees or Registrations	Shared Data Access Fees	427	855	013	0052	1835
Licenses, Fees or Registrations	Labor Market Information	427	855	014	0052	1836
Licenses, Fees or Registrations	Conference Fees	427	855	097	0052	0937
Licenses, Fees or Registrations	Copy Fees	427	855	100	0052	0939
Licenses, Fees or Registrations	Users Fees	427	855	718	0052	1092
Local Illinois Governmental Units	Local IL Governmental Units	427	858	000	0052	1114
Miscellaneous	Miscellaneous	427	861	000	0052	1121
Other Illinois State Agency	General Revenue Fund	427	864	001	0052	1128
Other Illinois State Agency	Human Services	427	864	444	0052	1466
Other Illinois State Agency	Public Aid	427	864	478	0052	1158
Other Illinois State Agency	Capital Development Board	427	864	511	0052	2016
Other Illinois State Agency	Board of Higher Ed	427	864	601	0052	1621
Other States	Other States	427	867	000	0052	1194
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	427	877	000	0052	1228
Reimb. Cost incurred for Federal Govt.	Reimb. Cost on Behalf of Other	427	878	000	0052	1234
Repayment to State Pursuant to Law	Returned Petty Cash Fund	427	880	600	0052	1270
Subscription or Publication Sales	Subscription or Publication Sales	427	888	000	0052	1289
Reimbursements	Katrina - EMAC	427	890	035	0052	2066

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Department of Financial and Professional Regulation	Dept. Financial & Professional Regulation	440	000			
Admission Tax	3% Tax Admission Tickets-Boxing/Mixed Martial Arts	440	015	200	0001	2307
Registration, Division of	Registration, Division of	440	505	000	0001	0437
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0001	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0021	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0022	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0057	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0075	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0093	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0151	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0192	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0241	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0243	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0244	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0258	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0259	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0386	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0505	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0562	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0579	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0615	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0629	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0746	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0792	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0795	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0823	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0829	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0850	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0888	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0898	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0912	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0954	0780
Licenses, Fees or Registrations	Licenses, Fees or Registrations	440	855	000	0075	0915
Licenses, Fees or Registrations	Licenses, Fees or Registrations	440	855	000	0505	0915
Licenses, Fees or Registrations	Licenses, Fees or Registrations	440	855	000	0792	0915
Licenses, Fees or Registrations	Licenses, Fees or Registrations	440	855	000	0795	0915
Licenses, Fees or Registrations	Licenses, Fees or Registrations	440	855	000	0829	0915
Licenses, Fees or Registrations	Licenses, Fees or Registrations	440	855	000	0898	0915
Licenses, Fees or Registrations	Licenses, Fees or Registrations	440	855	000	0912	0915
Licenses, Fees or Registrations	Loan Originator License Fees	440	855	023	0244	1948
Licenses, Fees or Registrations	Audiologists	440	855	049	0938	0917
Licenses, Fees or Registrations	Check Printer Fees	440	855	086	0795	1602
Licenses, Fees or Registrations	Licenses	440	855	121	0022	2297
Licenses, Fees or Registrations	Credit Union - Exam Fees	440	855	137	0243	0946
Licenses, Fees or Registrations	Credit Union - Administration	440	855	139	0243	0947
Licenses, Fees or Registrations	Examination Fees, Banking	440	855	160	0795	0953
Licenses, Fees or Registrations	Corporate Fiduciary Reg.	440	855	165	0795	0955
Licenses, Fees or Registrations	Examination Fees, EDP	440	855	162	0795	0954
Licenses, Fees or Registrations	Examination Fees - International	440	855	170	0795	1603
Licenses, Fees or Registrations	Financial Inst. - Examinations	440	855	220	0021	0963
Licenses, Fees or Registrations	Financial Inst. - Examinations	440	855	220	0401	0963
Licenses, Fees or Registrations	Financial Inst. - Licenses	440	855	230	0021	0965
Licenses, Fees or Registrations	Land Sales Fees	440	855	347	0850	1639
Licenses, Fees or Registrations	Miscellaneous	440	855	415	0849	1015
Licenses, Fees or Registrations	Miscellaneous - Banking	440	855	416	0795	1016
Licenses, Fees or Registrations	Mortgage Banking Full Service	440	855	417	0244	1017
Licenses, Fees or Registrations	Miscellaneous - Trust	440	855	418	0795	1018
Licenses, Fees or Registrations	Mortgage Banking Exam	440	855	419	0244	1019
Licenses, Fees or Registrations	Mortgage Banking	440	855	421	0244	1021

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Nursing Fees	440	855	428	0258	1026
Licenses, Fees or Registrations	Original Registrations	440	855	435	0850	1030
Licenses, Fees or Registrations	Original & Renewal License	440	855	440	0022	1032
Licenses, Fees or Registrations	Original & Renewal License	440	855	440	0057	1032
Licenses, Fees or Registrations	Original & Renewal License	440	855	440	0151	1032
Licenses, Fees or Registrations	Original & Renewal License	440	855	440	0259	1032
Licenses, Fees or Registrations	Original & Renewal License	440	855	440	0386	1032
Licenses, Fees or Registrations	Original & Renewal License	440	855	440	0562	1032
Licenses, Fees or Registrations	Original & Renewal License	440	855	440	0746	1032
Licenses, Fees or Registrations	Original & Renewal License	440	855	440	0888	1032
Licenses, Fees or Registrations	Podiatric Physician Fees	440	855	472	0954	1043
Licenses, Fees or Registrations	Private Detectives	440	855	482	0022	1047
Licenses, Fees or Registrations	Private Detectives	440	855	482	0057	1047
Licenses, Fees or Registrations	Real Estate Fees	440	855	516	0850	1638
Licenses, Fees or Registrations	Renewal Licenses	440	855	517	0093	1059
Licenses, Fees or Registrations	Renewal Licenses	440	855	517	0823	1059
Licenses, Fees or Registrations	Retaliatory Fees	440	855	537	0021	1063
Licenses, Fees or Registrations	Savings & Loan Exam	440	855	555	0244	1065
Licenses, Fees or Registrations	Savings & Loan Exam	440	855	555	0579	1065
Licenses, Fees or Registrations	Savings & Loan Super Fees	440	855	557	0244	1066
Licenses, Fees or Registrations	Savings & Loan Super Fees	440	855	557	0579	1066
Licenses, Fees or Registrations	Thrift Fees	440	855	604	0244	1641
Licenses, Fees or Registrations	Thrift Fees	440	855	604	0579	1641
Licenses, Fees or Registrations	Timeshare Fees	440	855	607	0850	1640
Licenses, Fees or Registrations	Non-Insured Institutions Receivership Fees	440	855	638	0795	1627
Licenses, Fees or Registrations	Misc. - Information Systems	440	855	818	0795	1604
Licenses, Fees or Registrations	Misc. - International	440	855	819	0795	1605
Miscellaneous	Miscellaneous	440	861	000	0244	1121
Private Organizations or Individuals	Private Organiza or Indiv	440	870	000	0093	1200
Private Organizations or Individuals	Third Party Liabilities	440	870	080	0386	1205
Private Organizations or Individuals	Third Party Liabilities	440	870	080	0629	1205
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0021	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0022	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0057	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0075	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0093	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0151	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0218	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0243	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0244	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0258	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0259	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0386	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0505	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0562	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0579	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0746	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0792	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0795	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0823	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0829	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0850	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0888	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0898	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0912	1228
Repayment to State Pursuant to Law	Returned Petty Cash Fund	440	880	600	0795	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	440	880	600	0850	1270
Restitution	Restitution	440	893	000	0244	2075
Department of Human Rights	Dept. of Human Rights	442	000			
Federal Government	Equal Employment Opportunity	442	831	070	0607	0614

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Housing & Urban Development	442	831	090	0607	0624
Fines, Penalties or Violations	Fines, Penalties or Violations	442	843	000	0001	0780
Licenses, Fees or Registrations	Training Registrations	442	855	089	0778	2245
Licenses, Fees or Registrations	Public Contracts-Filing Fees	442	855	090	0797	2246
Licenses, Fees or Registrations	Copying Fees	442	855	100	0001	0939
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	442	877	000	0001	1228
Department of Human Services	Dept. of Human Services	444	000			
General Office	Misc Collection-Central Office	444	220	015	0001	0115
General Office	Misc. Collection-Grants	444	220	020	0001	0117
General Office	Misc. Collection-Grants	444	220	020	0050	0117
General Office	Misc. Collection-Grants	444	220	020	0408	0117
General Office	Misc. Collection-Grants	444	220	020	0921	0117
Hospitals and Schools	School for Visually Impaired	444	240	040	0001	0130
Hospitals and Schools	Illinois School for the Deaf	444	240	050	0001	0131
Hospitals and Schools	Rehabilitation & Education	444	240	070	0001	0132
Institutions	Tinley Park MH/DD Center	444	305	014	0001	0253
Institutions	Dixon Developmental Center	444	305	018	0001	0254
Institutions	Alton Mental Health Center	444	305	019	0001	0255
Institutions	Anna MH/DD Center	444	305	029	0001	0257
Institutions	Chicago-Read MH/DD Center	444	305	039	0001	0259
Institutions	Unit Dose Procure Fac	444	305	040	0001	0260
Institutions	Sexually Violent Program	444	305	041	0001	1645
Institutions	H.Douglas Singer MH/DD Ctr	444	305	044	0001	0261
Institutions	Waukegan Development Center	444	305	045	0001	0262
Institutions	John J. Madden MH/DD Center	444	305	054	0001	0263
Institutions	Warren G. Murray MH/DD Ctr	444	305	058	0001	0264
Institutions	Elgin Mental Health Center	444	305	059	0001	0265
Institutions	Chester Mental Health Center	444	305	066	0001	0267
Institutions	Jacksonville MH/DD Center	444	305	069	0001	0268
Institutions	Andrew McFarland MH/DD Ctr	444	305	074	0001	0269
Institutions	Samuel H. Shapiro MH/DD Ctr.	444	305	079	0001	0270
Institutions	William W. Fox MH/DD Center	444	305	088	0001	0272
Institutions	Elizabeth Ludeman MH/DD Ctr	444	305	095	0001	0273
Loan Repayments	Loan Repayments	444	355	000	0013	0295
Loan Repayments	Loan Repayments	444	355	000	0025	0295
Loan Repayments	Loan Repayments	444	355	000	0123	0295
Offset Claims	IRS Collection/Non Public Aid	444	419	025	0921	0337
Offset Claims	Earnfare Employment Training	444	419	050	0001	0338
Offset Claims	Earnfare Employment Training	444	419	050	0921	0338
Patient Payments	Tinley Park MH/DD Center	444	440	014	0050	0359
Patient Payments	Dixon State School	444	440	018	0050	0360
Patient Payments	Alton State Hospital	444	440	019	0050	0361
Patient Payments	General Office	444	440	020	0050	0362
Patient Payments	Anna State Hospital	444	440	029	0050	0364
Patient Payments	Chicago-Read MH/DD Center	444	440	039	0050	0367
Patient Payments	H.Douglas Singer Zone Center	444	440	044	0050	0368
Patient Payments	Waukegan Developmental Ctr	444	440	045	0050	0369
Patient Payments	John J. Madden Zone Center	444	440	054	0050	0370
Patient Payments	Warren G Murray Children Ctr	444	440	058	0050	0371
Patient Payments	Elgin State Hospital	444	440	059	0050	0372
Patient Payments	George A. Zeller Zone Center	444	440	064	0050	0373
Patient Payments	Chester Mental Health Center	444	440	066	0050	0374
Patient Payments	Jacksonville State Hospital	444	440	069	0050	0375
Patient Payments	Andrew McFarland Zone Center	444	440	074	0050	0376
Patient Payments	Sam H. Shapiro MH/DD Center	444	440	079	0050	0377
Patient Payments	William W. Fox Children Ctr	444	440	088	0050	0379
Patient Payments	Elizabeth Ludeman MH/DD Ctr	444	440	095	0050	0381
Patient Payments	William A. Howe MH/DD Center	444	440	098	0050	0382
Program Income	Grantee Interest Income	444	472	150	0592	0398

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Program Income	RSV-Reserve	444	472	200	0081	0399
Program Income	RSV-Development & Education	444	472	215	0081	0400
Program Income	RSV-Set Aside	444	472	225	0081	0402
Program Income	RSV-Purchase of Stock	444	472	230	0081	0403
Program Income	RSV-Business Insurance	444	472	235	0081	0404
Recipient Collections	Refugee Entrant Program	444	495	050	0001	0433
Recipient Collections	Recipient-Admin Support	444	495	015	0421	0427
Recipient Collections	Recipient-Admin Support	444	495	015	0921	0427
Recipient Collections	Recipient-Excess Assistance	444	495	020	0421	0428
Recipient Collections	Recipient-Excess Assistance	444	495	020	0921	0428
Recipient Collections	Recipient-Food Stamp Program	444	495	025	0421	0429
Recipient Collections	Recipient-Food Stamp Program	444	495	025	0921	0429
Recipient Collections	Recipient Collections	444	495	032	0001	0430
Recipient Collections	Non-Medical	444	495	045	0921	0432
State Offset Claims	State Offset Claims	444	587	000	0001	0513
State Offset Claims	State Offset Claims	444	587	000	0013	0513
State Offset Claims	State Offset Claims	444	587	000	0036	0513
State Offset Claims	State Offset Claims	444	587	000	0050	0513
State Offset Claims	State Offset Claims	444	587	000	0081	0513
State Offset Claims	State Offset Claims	444	587	000	0123	0513
State Offset Claims	State Offset Claims	444	587	000	0365	0513
State Offset Claims	State Offset Claims	444	587	000	0408	0513
State Offset Claims	State Offset Claims	444	587	000	0495	0513
State Offset Claims	State Offset Claims	444	587	000	0502	0513
State Offset Claims	State Offset Claims	444	587	000	0509	0513
State Offset Claims	State Offset Claims	444	587	000	0581	0513
State Offset Claims	State Offset Claims	444	587	000	0592	0513
State Offset Claims	State Offset Claims	444	587	000	0644	0513
State Offset Claims	State Offset Claims	444	587	000	0646	0513
State Offset Claims	State Offset Claims	444	587	000	0700	0513
State Offset Claims	State Offset Claims	444	587	000	0872	0513
State Offset Claims	State Offset Claims	444	587	000	0876	0513
State Offset Claims	State Offset Claims	444	587	000	0911	0513
State Offset Claims	State Offset Claims	444	587	000	0921	0513
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-GRF	444	820	030	0168	2396
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-Othr St	444	820	035	0168	2397
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-Fed	444	820	040	0168	2398
Court and Anti-Trust Distribut	Court Dist/Home Serv 48-GRF	444	820	055	0818	2636
Federal Government	USDA-Framework Project Program	444	831	009	0211	2468
Federal Government	US Dept of Agriculture	444	831	010	0700	0594
Federal Government	Medicare Part D	444	831	031	0050	2104
Federal Government	U.S. Dept. of Education	444	831	058	0081	0607
Federal Government	U.S. Dept. of Education	444	831	058	0394	0607
Federal Government	U.S. Dept. of Education	444	831	058	0502	0607
Federal Government	U.S. Dept. of Education	444	831	058	0592	0607
Federal Government	U.S. Dept. of Education	444	831	058	0646	0607
Federal Government	U.S. Dept. of Education	444	831	058	0343	0607
Federal Government	Health & Human Services	444	831	075	0001	0618
Federal Government	Health & Human Services	444	831	075	0592	0618
Federal Government	Health and Human Services	444	831	075	0013	0618
Federal Government	Health and Human Services	444	831	075	0081	0618
Federal Government	Health and Human Services	444	831	075	0495	0618
Federal Government	Health and Human Services	444	831	075	0347	0618
Federal Government	Health and Human Services	444	831	075	0408	0618
Federal Government	Health and Human Services	444	831	075	0646	0618
Federal Government	Health and Human Services	444	831	075	0733	0618
Federal Government	Health and Human Services	444	831	075	0821	0618
Federal Government	Housing and Urban Development	444	831	090	0592	0624
Federal Government	U.S. Dept. of Justice	444	831	110	0581	0629
Federal Government	U.S. Dept. of Justice	444	831	110	0592	0629
Federal Government	U.S. Dept. of Justice	444	831	110	0001	0629

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	U.S. Dept. of Justice	444	831	110	0646	0629
Federal Government	U.S. Dept. of Justice	444	831	110	0911	0629
Federal Government	Labor, Department of	444	831	120	0592	0630
Federal Government	Nat. Comm. Serv. Grant	444	831	133	0343	0634
Federal Government	Social Security Administration	444	831	192	0592	1580
Federal Government	USDA Food & Nutrition Serv	444	831	201	0408	2627
Federal Government	CCDBG Mandatory	444	831	370	0001	1336
Federal Government	CCDBG Mandatory	444	831	370	0408	1336
Federal Government	Health/Human Ser-CCDBG Match	444	831	371	0001	1337
Federal Government	Health/Human Ser-CCDBG Match	444	831	371	0408	1337
Federal Government	CCDBG Mandatory Disc	444	831	372	0408	1338
Federal Government	CCDBG Mandatory Disc	444	831	372	0001	1338
Federal Government	HHS Federal Block Grant	444	831	575	0872	0655
Federal Government	HHS Federal Block Grant	444	831	575	0873	0655
Federal Government	HHS Federal Block Grant	444	831	575	0876	0655
Federal Government	USDA Food Stamp Admin.	444	831	710	0001	0661
Federal Government	USDA Food Stamp Admin.	444	831	710	0347	0661
Federal Government	USDA Food Stamp Admin.	444	831	710	0408	0661
Federal Government	USDA Food Nutrition Service	444	831	717	0001	0663
Federal Government	USDA Food Nutrition Service	444	831	717	0408	0663
Federal Government	USDA Food Nutrition Service	444	831	717	0864	0663
Federal Government	USDA Supplies/Commodities	444	831	725	0001	0664
Federal Government	USDA Supplies/ Commodities	444	831	725	0408	0664
Federal Government	HHS Family Support Admin.	444	831	755	0408	0667
Federal Government	Health and Human Services	444	831	775	0935	0669
Federal Government	AFDC Assistance	444	831	778	0408	0671
Federal Government	Family Violence Prevent/Serv	444	831	793	0001	0672
Federal Government	Family Violence Prevent/Serv	444	831	793	0408	0672
Federal Government	Migrant Head Start	444	831	825	0408	1520
Federal Government	Refugee/Entrant Program	444	831	835	0001	0677
Federal Government	Refugee/Entrant Program	444	831	835	0408	0677
Federal Government	SSI Interim Assistance	444	831	840	0421	0678
Federal Government	SSI Interim Assistance	444	831	840	0921	0678
Federal Government	Federal Monies-TANF Grant	444	831	876	0001	1393
Federal Government	Federal Monies-TANF Grant	444	831	876	0220	1393
Federal Government	Federal Monies-TANF Grant	444	831	876	0278	1393
Federal Government	Federal Monies-TANF Grant	444	831	876	0347	1393
Federal Government	Federal Monies-TANF Grant	444	831	876	0408	1393
Federal Government	Federal Monies-TANF Grant	444	831	876	0935	1393
Federal Government	Federal Stimulus Package	444	831	999	0081	2178
Federal Government	Federal Stimulus Package	444	831	999	0343	2178
Federal Government	Federal Stimulus Package	444	831	999	0347	2178
Federal Government	Federal Stimulus Package	444	831	999	0408	2178
Federal Government	Federal Stimulus Package	444	831	999	0502	2178
Federal Government	Federal Stimulus Package	444	831	999	0700	2178
Federal Monies Via Other State Or Organization	Fed. Monies via Other State or Org.	444	837	000	0592	1381
Federal Monies Via Other State Or Organization	Fed. Monies via Other State or Org.	444	837	000	0921	1381
Federal Monies Via Other State Or Organization	Fed. Monies/Washington State	444	837	500	0646	1455
Fed Monies Via Other Illinois Agency	US Public Health Services	444	840	063	0408	0707
Fed Monies Via Other Illinois Agency	SBE Fed. Dept. of Agriculture	444	840	410	0798	0721
Fed Monies Via Other Illinois Agency	Criminal Justice Trust Fund	444	840	488	0592	0724
Fed Monies Via Other Illinois Agency	SBE Fed. Dept. of Education	444	840	561	0001	0728
Fed Monies Via Other Illinois Agency	SBE Fed. Dept. of Education	444	840	561	0408	0728
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	444	840	561	0592	0728
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	444	840	561	0798	0728
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	444	840	561	0838	0728
Fed Monies Via Other Illinois Agency	IEMA-FEMA	444	840	588	0592	1790
Fed Monies Via Other Illinois Agency	Medicaid Special Purpose Trust Fund	444	840	808	0592	2114
Fed Monies Via Other Illinois Agency	Medicaid Special Purpose Trust Fund	444	840	808	0642	2114
Federal Program Income	Recovered Funds-WIC Program	444	841	100	0700	0757
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	444	842	000	0001	0764

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	444	842	000	0081	0764
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	444	842	000	0700	0764
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	444	842	000	0921	0764
Fines, Penalties or Violations	Fines/Penalty or Violations	444	843	000	0910	0780
Fines, Penalties or Violations	Motor Fuel Use Tax-Decals	444	843	075	0592	1590
Fines, Penalties or Violations	WIC Program Vendors	444	843	500	0700	0812
Fines, Penalties or Violations	Circuit Clerk	444	843	910	0132	0821
Fund Transfers	General Revenue Fund	444	846	001	0081	0827
Fund Transfers	General Revenue Fund	444	846	001	0502	0827
Fund Transfers	General Revenue Fund	444	846	001	0644	0827
Fund Transfers	AABD	444	846	002	0540	1344
Fund Transfers	AFDC	444	846	003	0540	1345
Fund Transfers	Employability Develop Serv	444	846	005	0540	1347
Fund Transfers	Alcohol/Drug Abuse/Block Grant	444	846	013	0025	0830
Fund Transfers	Group Home Loan Revolving Fund	444	846	025	0013	1886
Fund Transfers	DHS State Projects Fund	444	846	030	0211	2446
Fund Transfers	DHS Recoveries Trust Fund	444	846	035	0211	2447
Fund Transfers	Refugee	444	846	072	0540	1351
Fund Transfers	Food Stamp Employ & Training	444	846	075	0540	1354
Fund Transfers	Vocational Rehab Fund	444	846	081	0001	0843
Fund Transfers	Vocational Rehab Fund	444	846	081	0036	0843
Rebates	Infant Formula Rebates	444	850	010	0700	2010
Investment Income	Emergency Revolving Fund	444	852	035	0001	0876
Licenses, Fees or Registrations	Charitable Games Act	444	855	095	0001	0935
Licenses, Fees or Registrations	Conference Fees	444	855	097	0690	0937
Licenses, Fees or Registrations	Original & Renewal License	444	855	440	0001	1032
Licenses, Fees or Registrations	Parent Fees	444	855	449	0502	1690
Local Illinois Governmental Units	Local Governments - School Districts	444	858	005	0798	2102
Miscellaneous	Miscellaneous	444	861	000	0001	1121
Miscellaneous	Miscellaneous	444	861	000	0081	1121
Miscellaneous	Miscellaneous	444	861	000	0276	1121
Miscellaneous	Miscellaneous	444	861	000	0408	1121
Miscellaneous	Miscellaneous	444	861	000	0798	1121
Other Illinois State Agency	Other IL State Agencies	444	864	000	0001	1127
Other Illinois State Agency	Other IL State Agencies	444	864	000	0050	1127
Other Illinois State Agency	Other IL State Agencies	444	864	000	0864	1127
Other Illinois State Agency	General Revenue Fund	444	864	001	0502	1128
Other Illinois State Agency	Framework Project - Aging	444	864	002	0211	2408
Other Illinois State Agency	Framework Project - Aging	444	864	002	0642	2408
Other Illinois State Agency	Framework Project - DCEO	444	864	003	0211	2409
Other Illinois State Agency	Framework Project - DCEO	444	864	003	0642	2409
Other Illinois State Agency	Framework Project - DCFS	444	864	004	0211	2410
Other Illinois State Agency	Framework Project - DCFS	444	864	004	0642	2410
Other Illinois State Agency	Framework Project - DHFS	444	864	005	0211	2411
Other Illinois State Agency	Framework Project - DHFS	444	864	005	0642	2411
Other Illinois State Agency	Framework Project - Public Health	444	864	006	0211	2412
Other Illinois State Agency	Framework Project - Public Health	444	864	006	0642	2412
Other Illinois State Agency	Aging	444	864	402	0509	1631
Other Illinois State Agency	Children & Family Services	444	864	418	0642	1149
Other Illinois State Agency	Commerce and Economic Opportunity	444	864	420	0642	1150
Other Illinois State Agency	IL Department of Labor	444	864	452	0642	2493
Other Illinois State Agency	Public Aid	444	864	478	0001	1158
Other Illinois State Agency	Healthcare and Family Services	444	864	478	0050	1158
Other Illinois State Agency	Public Aid	444	864	478	0502	1158
Other Illinois State Agency	Healthcare and Family Services	444	864	478	0509	1158
Other Illinois State Agency	Healthcare and Family Services	444	864	478	0642	1158
Other Illinois State Agency	Public Health	444	864	482	0642	1159
Other Illinois State Agency	Capital Development Board	444	864	511	0211	2016
Other Illinois State Agency	Capital Development Board	444	864	511	0642	2016
Other Illinois State Agency	IL Criminal Justice Information Authority	444	864	546	0642	1168
Other Illinois State Agency	Housing Development Authority	444	864	551	0642	1746

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Other Illinois State Agency	Housing Development Authority	444	864	551	0690	1746
Other Illinois State Agency	Violence Prevention Authority	444	864	559	0642	1558
Other Illinois State Agency	State Board of Education	444	864	586	0408	1172
Other Illinois State Agency	State Board of Education	444	864	586	0502	1172
Other Illinois State Agency	State Board of Education	444	864	586	0592	1172
Other Illinois State Agency	State Board of Education	444	864	586	0798	1172
Other Illinois State Agency	State Board of Education	444	864	586	0642	1172
Other Illinois State Agency	IDOR 711 Fund	444	864	711	0646	2073
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0001	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0343	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0347	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0408	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0502	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0592	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0642	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0646	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0690	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0798	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0910	1200
Private Organizations or Individuals	Medical	444	870	040	0421	1204
Private Organizations or Individuals	Assistance to the Homeless	444	870	105	0408	1206
Private Organizations or Individuals	Third Party PMT Medical Record	444	870	180	0495	2532
Private Organizations or Individuals	Parker Doan Charitable Trust	444	870	240	0642	2664
Rental Income	Program Income	444	876	000	0798	1217
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	444	877	000	0081	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	444	877	000	0495	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	444	877	000	0001	1228
Reimb. Cost incurred for Federal Government	Local II Governmental Units	444	878	858	0050	1237
Reimb. Cost incurred for Federal Government	Other States	444	878	867	0050	1239
Repayment to State Pursuant to Law	Repayment Pursuant to Law	444	880	000	0001	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	444	880	000	0081	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	444	880	000	0408	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	444	880	000	0502	1243
Repayment to State Pursuant to Law	Returned Locally Held Funds	444	880	575	0001	1267
Repayment to State Pursuant to Law	Returned Petty Cash Fund	444	880	600	0001	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	444	880	600	0013	1270
Illinois Power Agency	Illinois Power Agency	445	000			
Fund Transfer	IPA Trust Fund	445	846	424	0001	2291
Fund Transfer	IPA Trust Fund	445	846	424	0424	2291
Fund Transfer	IPA Trust Fund	445	846	424	0425	2291
Fund Transfer	IL Power Agency Operations	445	846	425	0001	2580
Fund Transfer	IPA Procurement Operation Fees	445	855	119	0425	2289
Licenses, Fees or Registrations	Supplier Fees for Procurement Events	445	855	223	0425	2518
Licenses, Fees or Registrations	Supplier Fees for Procurement Events	445	855	223	0836	2518
Licenses, Fees or Registrations	Bid Fees for Procurement Events	445	855	224	0425	2519
Private Organizations or Individuals	Generating Companies	445	870	120	0424	2124
Private Organizations or Individuals	Bid Deposits for Procurement Events	445	870	155	0425	2520
Private Organizations or Individuals	Bid Deposits for Procurement Events	445	870	155	0836	2520
Department of Insurance	Department of Insurance	446	000			
Evaluation of Reserves	Evaluation of Reserve	446	170	000	0001	0106
Fire Marshal Tax	Fire Marshal Tax	446	190	000	0047	0111
Fire Marshal Tax	Fire Marshal Tax	446	190	000	0401	0111
Insurance Claims Reimbursement	Insurance Claims Reimb.	446	307	000	0396	0275
Insurance Claims Reimbursement	Insurance Claims Reimb.	446	307	000	0997	0275
Privilege Tax-Insurance	Privilege Tax-Insurance	446	471	000	0001	0394
Privilege Tax-Insurance	Privilege Tax-Insurance	446	471	000	0378	0394
Privilege Tax-Insurance	Privilege Tax-Insurance	446	471	000	0401	0394
Surplus Line Tax Insurance	Surplus Line Tax Insurance	446	474	000	0001	1846
Surplus Line Tax Insurance	Surplus Line Tax Insurance	446	474	000	0401	1846

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Reimb. From Third Party Payee	Reimb./Third Party	446	522	000	0997	0454
Retaliatory Tax	Retaliatory Tax	446	535	000	0001	0468
Retaliatory Tax	Retaliatory Tax	446	535	000	0401	0468
Self Insurers Assessments	Surety Bonds	446	565	020	0739	0500
Self Insurers Assessments	Surety Bonds	446	565	020	0401	0500
Federal Government	DHHS-Office of Consumer Information & Insurance Oversight	446	831	001	0673	2308
Federal Government	Hlth Insurance Rate Review Grant Cycle II	446	831	002	0673	2349
Federal Government	State-Operated Hlth Insurance Exchanges	446	831	003	0673	2350
Federal Government	Health and Human Services	446	831	075	0396	0618
Federal Government	Health and Human Services	446	831	075	0673	0618
Fines, Penalties or Violations	Fines, Penalties or Violations	446	843	000	0461	0780
Fines, Penalties or Violations	Interest	446	843	061	0997	0794
Fines, Penalties or Violations	Interest on Late Filing Fees	446	843	063	0001	0795
Fines, Penalties or Violations	Interest on Late Filing Fees	446	843	063	0401	0795
Fines, Penalties or Violations	Interest on Late Filing Fees	446	843	063	0546	0795
Fines, Penalties or Violations	Interest on Late Filing Fees	446	843	063	0922	0795
Fines, Penalties or Violations	Interest on Late Filing Fees	446	843	063	0997	0795
Fines, Penalties or Violations	Circuit Clerk	446	843	910	0409	0821
Licenses, Fees or Registrations	Licenses, Fees or Registrations	446	855	000	0546	0915
Licenses, Fees or Registrations	Insurance Producer Appointment Fees	446	855	010	0922	0918
Licenses, Fees or Registrations	Insurance Producer Licenses	446	855	020	0401	0922
Licenses, Fees or Registrations	Insurance Producer Licenses	446	855	020	0922	0922
Licenses, Fees or Registrations	Industrial Commission Operations Surcharge	446	855	070	0401	1847
Licenses, Fees or Registrations	Industrial Commission Operations Surcharge	446	855	070	0534	1847
Licenses, Fees or Registrations	Filing Fees	446	855	200	0401	0959
Licenses, Fees or Registrations	Filing Fees	446	855	200	0546	0959
Licenses, Fees or Registrations	Insurance User Fees	446	855	349	0997	0987
Licenses, Fees or Registrations	Regulatory Licenses and Fees	446	855	415	0001	1015
Licenses, Fees or Registrations	Regulatory Licenses and Fees	446	855	415	0546	1015
Licenses, Fees or Registrations	Regulatory Licenses and Fees	446	855	415	0997	1015
Licenses, Fees or Registrations	Performance Examinations	446	855	460	0922	1039
Independent Procurement Tax	Independent Procurement Tax	446	857	000	0001	2510
Independent Procurement Tax	Independent Procurement Tax	446	857	000	0047	2510
Miscellaneous	Miscellaneous	446	861	000	0001	1121
Miscellaneous	Miscellaneous	446	861	000	0401	1121
State Jury Duty & Personal Phone Calls	State Jury Duty & Personal Phone Calls	446	877	000	0396	1228
Reim Cost Incurred for Federal Government	Reim Cost Incurred for Federal Government	446	878	000	0922	1234
Reim Cost Incurred for Federal Government	Reim Cost Incurred for Federal Government	446	878	000	0997	1234
Repayment to State Pursuant to Law	Returned Petty Cash Fund	446	880	600	0396	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	446	880	600	0997	1270
Reimbursements	Prog Beneficiary Reimbursement	446	890	085	0409	2552
Department of Innovation and Technology	Department of Innovation and Technology	448	000			
Federal Government	Federal Government/Various	448	831	000	0312	1748
Federal Government	Fed - Various - CRF	448	831	312	0304	2614
Fed Monies Via Other Illinois Agency	Via Other IL State Agency	448	840	000	0304	0702
Local Illinois Governmental Units	Local Illinois Governmental Units	448	858	000	0304	1114
Local Illinois Governmental Units	Local Illinois Governmental Units	448	858	000	0312	1114
Local Illinois Governmental Units	Lcl IL Govt Units - CRF	448	858	312	0304	2615
Miscellaneous	Miscellaneous	448	861	000	0304	1121
Miscellaneous	Miscellaneous	448	861	000	0312	1121
Miscellaneous	Miscellaneous - CRF	448	861	312	0304	2616
Other Illinois State Agency	Other Illinois State Agency	448	864	000	0304	1127
Other Illinois State Agency	Other Illinois State Agency	448	864	000	0312	1127
Other Illinois State Agency	Other IL State Agencies	448	864	312	0304	2617
Private Organizations or Individuals	Private Organiza or Indiv	448	870	000	0304	1200
Private Organizations or Individuals	Private Organiza or Indiv	448	870	000	0312	1200
Private Organizations or Individuals	Private Org or Ind - CRF	448	870	312	0304	2618
Department of Labor	Dept. of Labor	452	000			
General Office	General Office	452	220	000	0001	0114

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Labor Standards	Labor Standards	452	335	000	0001	0289
Wage Claims	Wage Claims	452	640	000	0251	0523
Federal Government	OSHA Consultation Grant	452	831	017	0726	2340
Federal Government	Environmental Protection Agency	452	831	060	0724	0608
Federal Government	Dept. of Labor	452	831	120	0724	0630
Fines, Penalties or Violations	Fines/Penalty or Violations	452	843	000	0001	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	452	843	000	0885	0780
Fines, Penalties or Violations	Civil Penalties	452	843	012	0001	0782
Fines, Penalties or Violations	Civil Penalties	452	843	012	0357	0782
Fines, Penalties or Violations	Civil Penalties	452	843	012	0446	0782
Fines, Penalties or Violations	Carnival & Amusement Rides Fines	452	843	046	0001	2299
Fines, Penalties or Violations	Carnival & Amusement Rides Fines	452	843	046	0051	2299
Fines, Penalties or Violations	Pollution Control Fees	452	843	100	0001	0803
Licenses, Fees or Registrations	Administrative Fees	452	855	003	0885	1483
Licenses, Fees or Registrations	Copy Fees	452	855	100	0001	0939
Licenses, Fees or Registrations	Carnival Amusement Ride Inspection	452	855	101	0001	1537
Licenses, Fees or Registrations	Carnival Amusement Ride Inspection	452	855	101	0051	1537
Licenses, Fees or Registrations	Day Labor Agencies	452	855	145	0357	1616
Licenses, Fees or Registrations	Nurse Agencies	452	855	429	0001	1027
Licenses, Fees or Registrations	Private Employer Agn Inspect	452	855	490	0001	1051
Licenses, Fees or Registrations	Private Employer Agn Inspect	452	855	490	0357	1051
Private Organizations or Individuals	Private Organizations/ Individuals	452	870	000	0251	1200
Department of Lottery	Department of Lottery	458	000			
Lottery	Lottery - Daily Settlement	458	380	002	0711	0302
Lottery	Lottery - Subscription Sales	458	380	003	0711	0303
Lottery	Ticket for the Cure Game	458	380	004	0208	2035
Lottery	IL Veterans' Scratch-Off Game	458	380	005	0236	2071
Lottery	MS Research Instant Game	458	380	006	0429	2162
Lottery	Quality of Life Game	458	380	007	0437	2139
Lottery	Go for Gold Scratch-Off Game	458	380	008	0073	2516
Lottery	State Police Mem. Scratch-Off	458	380	009	0335	2656
Lottery	Homelessness Scratch-Off Game	458	380	010	0889	2688
Lottery	Alzheimer's Scratch-Off Game	458	380	011	0020	2711
Lottery	STEAM Scratch-Off Game	458	380	012	0987	2712
Rental Income	Rental Income	458	523	000	0711	0455
Fines, Penalties or Violations	Interest	458	843	061	0711	0794
Fund Transfers	Lottery Fund	458	846	711	0694	2269
Investment Income	Interest Income - State Lottery	458	852	105	0978	0883
Investment Income	Interest Income - First Starr MMA	458	852	221	0412	1796
Licenses, Fees or Registrations	Lottery Agents	458	855	395	0711	0998
Miscellaneous	Miscellaneous	458	861	000	0618	1121
Miscellaneous	Miscellaneous	458	861	000	0711	1121
Repayment to State Pursuant to Law	Repayment/Lottery Excess	458	880	595	0711	1407
Repayment to State Pursuant to Law	Returned Petty Cash Fund	458	880	600	0711	1270
Department of Military Affairs	Dept. of Military Affairs	466	000			
Sale of Land	Sale of Land & Structures	466	540	000	0927	0471
Federal Government	Army/Navy-Military Youth Cor	466	831	026	0333	0597
Federal Government	Defense,Department of	466	831	055	0001	0604
Federal Government	Defense,Department of	466	831	055	0333	0604
Federal Government	Defense,Department of	466	831	055	0927	0604
Federal Government	U.S. Customs Service	466	831	197	0043	0651
Federal Monies Via other Illinois Agency	IEMA-FEMA	466	840	588	0001	1790
Federal Monies Via other Illinois Agency	IEMA-FEMA	466	840	588	0730	1790
Fund Transfers	General Revenue Fund	466	846	001	0500	0827
Miscellaneous	Miscellaneous	466	861	000	0001	1121
Miscellaneous	Recycled Scrap Metal	466	861	030	0043	2637
Other Illinois State Agencies	Other Illinois State Agencies	466	864	000	0333	1127
Private Organizations or Individuals	Private Organiza or Indiv	466	870	000	0043	1200
Private Organizations or Individuals	Private Organiza or Indiv	466	870	000	0725	1200

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Private Organizations or Individuals	Billeting Operations Proceeds	466	870	150	0076	2512
Rental Income	Property	466	876	500	0043	1225
State Jury Duty and Personal Phone Calls	State Jury Duty and Personal Phone Calls	466	877	000	0333	1228
Repayment to State Pursuant to Law	National Guard Grant Repayment	466	880	025	0721	1873
Health Care and Family Services	Health Care and Family Services	478	000			
Child Support Collection	Federal Tax Offsets	478	063	010	0957	1770
Child Support Collection	State Tax Offsets	478	063	015	0957	1771
Child Support Collection	Clerk of Circuit Court	478	063	020	0957	1772
Child Support Collection	Unemployment Benefits	478	063	025	0957	1773
Child Support Collection	Earnfare Employment/Training	478	063	030	0957	1774
Child Support Collection	Interstate Collections	478	063	035	0957	1775
Child Support Collection	Fed. Institutions Data Match	478	063	040	0957	1776
Child Support Collection	Private Collection Agencies	478	063	050	0957	1778
Child Support Collection	State Disbursement Unit	478	063	055	0957	1779
Child Support Collection	Responsible Relative (NCP)	478	063	060	0957	1780
Child Support Collection	Credit Bureau Reporting	478	063	065	0957	1787
Insurance Premiums - Veterans	Insurance Premiums - Veterans	478	232	000	0236	2088
Health Care Provider Participation Fee	Health Care Pro Quarter Fee	478	239	010	0329	0128
Health Care Provider Participation Fee	Health Care Pro Sup. Fee	478	239	011	0329	0129
Health Care Provider Tax	Health Care Provider Tax	478	241	100	0344	0133
Health Care Provider Tax	Health Care Provider Tax	478	241	100	0346	0133
Health Care Provider Tax	Health Care Provider Tax	478	241	100	0345	0133
Health Care Provider Tax	Health Care Provider Tax	478	241	100	0401	0133
Program Income	Program Income	478	472	000	0737	0395
Recipient Collections	Medicaid Payments	478	495	037	0740	1691
Recipient Collections	Medical	478	495	040	0421	0431
Recipient Collections	Child Health Insurance	478	495	080	0001	1500
Recipient Collections	Child Support Overpayments	478	495	100	0957	2072
Recipient Collections	Medical-Circuit Clerk	478	495	940	0421	0435
Recipient Payments - Medical	Medicaid Spend-Down	478	501	010	0001	2127
Court and Anti-Trust Distribution	Court & Anti-Trust Distribution	478	820	005	0421	2009
Federal Government	Title XIX Reimbursements	478	831	004	0654	2372
Federal Government	Behavioral Health Care Integration	478	831	006	0808	2375
Federal Government	Health and Human Services	478	831	075	0120	0618
Federal Government	Health and Human Services	478	831	075	0136	0618
Federal Government	Health and Human Services	478	831	075	0142	0618
Federal Government	Health and Human Services	478	831	075	0211	0618
Federal Government	Health and Human Services	478	831	075	0220	0618
Federal Government	Health and Human Services	478	831	075	0329	0618
Federal Government	Health and Human Services	478	831	075	0344	0618
Federal Government	Health and Human Services	478	831	075	0345	0618
Federal Government	Health and Human Services	478	831	075	0346	0618
Federal Government	Health and Human Services	478	831	075	0355	0618
Federal Government	Health and Human Services	478	831	075	0360	0618
Federal Government	Health and Human Services	478	831	075	0365	0618
Federal Government	Health and Human Services	478	831	075	0397	0618
Federal Government	Health and Human Services	478	831	075	0421	0618
Federal Government	Health and Human Services	478	831	075	0502	0618
Federal Government	Health and Human Services	478	831	075	0509	0618
Federal Government	Health and Human Services	478	831	075	0522	0618
Federal Government	Health and Human Services	478	831	075	0523	0618
Federal Government	Health and Human Services	478	831	075	0718	0618
Federal Government	Health and Human Services	478	831	075	0720	0618
Federal Government	Health and Human Services	478	831	075	0728	0618
Federal Government	Health and Human Services	478	831	075	0748	0618
Federal Government	Health and Human Services	478	831	075	0793	0618
Federal Government	Health and Human Services	478	831	075	0808	0618
Federal Government	HHS/Hospital Participation	478	831	675	0329	0660
Federal Government	USDA Food Stamp Admin.	478	831	710	0408	0661
Federal Government	Health Standards Quality	478	831	805	0001	0674

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Health Standards Quality	478	831	805	0285	0674
Federal Government	Medical Administration	478	831	815	0001	0675
Federal Government	Medical Administration	478	831	815	0793	0675
Federal Government	Medical Administration	478	831	815	0808	0675
Federal Government	Medical Assistance	478	831	820	0001	0676
Federal Government	Medical Assistance	478	831	820	0733	0676
Federal Government	DHHS/FFP-Medicaid Rehab	478	831	838	0575	1552
Federal Government	Title IV-D	478	831	855	0001	0679
Federal Government	Title IV-D Administration	478	831	860	0757	0680
Federal Government	Enhanced Fed Financial Participation-ARRA	478	831	998	0001	2306
Federal Government	Enhanced Fed Financial Participation-ARRA	478	831	998	0421	2306
Federal Government	Enhanced Fed Financial Participation-ARRA	478	831	998	0503	2306
Federal Government	Enhanced Fed Financial Participation-ARRA	478	831	998	0793	2306
Federal Government	Enhanced Fed Financial Participation-ARRA	478	831	998	0808	2306
Federal Government	Enhanced Fed Financial Participation-ARRA	478	831	998	0838	2306
Federal Government	Enhanced Fed Financial Participation-ARRA	478	831	998	0896	2306
Federal Government	Federal Stimulus Package	478	831	999	0808	2178
Fed Reimb. Portion 421 Fund	Food Stamp Administration	478	832	710	0001	0687
Fed Reimb. Portion 421 Fund	Medical Administration	478	832	815	0001	0691
Fed Reimb. Portion 421 Fund	Medical Assistance	478	832	820	0001	0692
Fed Reimb. Portion 421 Fund	Medical Assistance	478	832	820	0728	0692
Fed Reimb. Portion 421 Fund	Refugee Entrant Program	478	832	835	0001	0693
Fed Reimb. Portion 421 Fund	Title IV-D/Child Support	478	832	860	0001	0694
Fed Monies Via Other Illinois Agency	Department of Insurance	478	840	012	0808	2364
Fed Monies Via Other Illinois Agency	Department of Public Health	478	840	413	0808	2316
Fed Monies Via Other Illinois Agency	IDPH-HHS/CMS	478	840	482	0345	2076
Fines, Penalties or Violations	Hospital Providers PPR Penalties	478	843	031	0136	2502
Fines, Penalties or Violations	Hospital Providers PPR Penalties	478	843	031	0793	2502
Fines, Penalties or Violations	Encounter Data Penalty Payments	478	843	032	0793	2562
Fund Transfers	General Revenue Fund	478	846	001	0203	0827
Fund Transfers	General Revenue Fund	478	846	001	0421	0827
Fund Transfers	General Revenue Fund	478	846	001	0577	0827
Fund Transfers	General Revenue Fund	478	846	001	0757	0827
Fund Transfers	General Revenue Fund	478	846	001	0793	0827
Fund Transfers	General Revenue Fund	478	846	001	0808	0827
Fund Transfers	Hospital Provider Fund	478	846	060	0001	2526
Fund Transfers	Public Aid Recoveries Trust	478	846	421	0001	1654
Fund Transfers	Public Aid Recoveries Trust	478	846	421	0793	1654
Fund Transfers	Public Aid Recoveries Trust	478	846	421	0808	1654
Fund Transfers	Child Support Enforcement Trust Fund	478	846	957	0421	2174
Investment Income	Emergency Revolving Fund	478	852	035	0001	0876
Investment Income	State Disb. Unit Revolving Fund	478	852	045	0001	1799
Licenses, Fees or Registrations	LTC Provider Monthly Assessment	478	855	164	0345	2374
Licenses, Fees or Registrations	LTC Provider Monthly Assessment	478	855	164	0401	2374
Licenses, Fees or Registrations	Managed Care Org Provider Assessment	478	855	280	0793	2683
Licenses, Fees or Registrations	User Fees	478	855	718	0341	1092
Local Illinois Governmental Units	Local Illinois Governmental Units	478	858	000	0793	1114
Local Illinois Governmental Units	Cook County	478	858	028	0001	1118
Miscellaneous	Miscellaneous	478	861	000	0001	1121
Other Illinois State Agency	Other Illinois State Agency	478	864	000	0522	1127
Other Illinois State Agency	Other Illinois State Agency	478	864	000	0550	1127
Other Illinois State Agency	Other Illinois State Agency	478	864	000	0720	1127
Other Illinois State Agency	Other Illinois State Agency	478	864	000	0793	1127
Other Illinois State Agency	Other Illinois State Agency	478	864	000	0808	1127
Other Illinois State Agency	Dept. of Child & Family Services	478	864	418	0720	1149
Other Illinois State Agency	Dept. of Human Services	478	864	444	0720	1466
Other Illinois State Agency	Public Aid	478	864	478	0001	1158
Other Illinois State Agency	University of Illinois	478	864	676	0136	1182
Other Illinois State Agency	DHS TANF/TECH	478	864	876	0793	2515
Other Illinois State Agency	DHS TANF/TECH	478	864	876	0808	2515
Private Organizations or Individuals	Private Organiza or Indiv	478	870	000	0550	1200

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Private Organizations or Individuals	Private Organiza or Indiv	478	870	000	0757	1200
Private Organizations or Individuals	Utility Assistance Donations	478	870	005	0555	1885
Private Organizations or Individuals	Admin Reimbursements	478	870	015	0421	1202
Private Organizations or Individuals	Medical	478	870	040	0421	1204
Private Organizations or Individuals	Third Party Liability	478	870	080	0421	1205
Contracts & Grants-Private Organizations	Contracts & Grants-Private Org.	478	871	000	0808	1953
Repayment to State Pursuant to Law	Involuntary Withholding Collection	478	880	015	0957	1810
Repayment to State Pursuant to Law	Prepaid Blood Testing Fees	478	880	562	0757	1264
Repayment to State Pursuant to Law	Returned Petty Cash Fund	478	880	600	0001	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	478	880	600	0421	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	478	880	600	0757	1270
Repayment to State Pursuant to Law	Restitutions	478	880	725	0757	1283
Out of Court Settlement	Settlement Proceeds	478	886	002	0001	2122
Reimbursement	Medical Reimbursements	478	890	010	0720	1954
Reimbursement	Medical Reimbursements	478	890	010	0793	1954
Department of Public Health	Department of Public Health	482	000			
Reimbursement From Third Party Payee	Reimbursement/Third Party	482	522	000	0063	0454
Reimbursement From Third Party Payee	Reimbursement/Third Party	482	522	000	0920	0454
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-GRF	482	820	030	0168	2396
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-Othr St	482	820	035	0168	2397
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-Fed	482	820	040	0168	2398
Federal Government	Commerce, Department of	482	831	050	0063	0600
Federal Government	Consumer Product Safety Comm	482	831	053	0001	0602
Federal Government	Environmental Protection Agency	482	831	060	0063	0608
Federal Government	Emergency Management Agency	482	831	068	0063	0613
Federal Government	Health and Human Services	482	831	075	0001	0618
Federal Government	Health and Human Services	482	831	075	0063	0618
Federal Government	Health and Human Services	482	831	075	0285	0618
Federal Government	Health and Human Services	482	831	075	0327	0618
Federal Government	Health and Human Services	482	831	075	0360	0618
Federal Government	Health and Human Services	482	831	075	0654	0618
Federal Government	Health and Human Services	482	831	075	0838	0618
Federal Government	Housing & Urban Development	482	831	090	0063	0624
Federal Government	Housing & Urban Development	482	831	090	0360	0624
Federal Government	Labor,Department of	482	831	120	0063	0630
Federal Government	HHS Federal Block Grant	482	831	575	0872	0655
Federal Government	HHS Federal Block Grant	482	831	575	0873	0655
Federal Government	Federal Stimulus Package	482	831	999	0063	2178
Federal Government	Federal Stimulus Package	482	831	999	0896	2178
Federal Monies Via Other State or Org.	Fed. Monies via Other State or Org.	482	837	000	0063	1381
Federal Monies Via Other State or Org.	Michigan State University	482	837	090	0063	1480
Fed Monies Via Other Illinois Agency	Department of Insurance	482	840	012	0063	2364
Fed Monies Via Other Illinois Agency	US Environmental Protection	482	840	065	0063	0708
Fed Monies Via Other Illinois Agency	Special Purpose Trust Fund	482	840	408	0063	0720
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Agriculture	482	840	410	0001	0721
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Agriculture	482	840	410	0014	0721
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Agriculture	482	840	410	0063	0721
Fed Monies Via Other Illinois Agency	DHS-Fed Projects Fund	482	840	444	0063	1657
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	482	842	000	0001	0764
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	482	842	000	0896	0764
Fines, Penalties or Violations	Fines/Penalty or Violations	482	843	000	0001	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	482	843	000	0014	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	482	843	000	0063	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	482	843	000	0118	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	482	843	000	0175	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	482	843	000	0287	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	482	843	000	0360	0780
Fines, Penalties or Violations	Smoke Free Illinois Act	482	843	008	0001	2129
Fines, Penalties or Violations	Private Sewage Disposal Program Fines	482	843	011	0790	2234
Fines, Penalties or Violations	Civil Penalties	482	843	012	0576	0782

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fines, Penalties or Violations	Civil Penalties	482	843	012	0702	0782
Fines, Penalties or Violations	Civil Penalties - Long Term Care	482	843	020	0371	1879
Fines, Penalties or Violations	Fed Civil Pen-Home Health Agencies	482	843	037	0063	2588
Fines, Penalties or Violations	Mobile Home Fines and Penalties	482	843	038	0118	2701
Fines, Penalties or Violations	Long Term Care	482	843	042	0285	0791
Fines, Penalties or Violations	EMS Ambulance Companies	482	843	155	0398	0807
Fines, Penalties or Violations	Swimming Facilities	482	843	815	0118	1695
Fines, Penalties or Violations	Plumbing Violations	482	843	845	0372	1711
Fines, Penalties or Violations	Circuit Clerk	482	843	910	0764	0821
Fund Transfers	General Revenue Fund	482	846	001	0015	0827
Fund Transfers	General Revenue Fund	482	846	001	0135	0827
Fund Transfers	General Revenue Fund	482	846	001	0360	0827
Licenses, Fees or Registrations	Licenses, Fees or Registrations	482	855	000	0287	0915
Licenses, Fees or Registrations	Licenses, Fees or Registrations	482	855	000	0702	0915
Licenses, Fees or Registrations	Asbestos Removal/Personnel	482	855	028	0175	0924
Licenses, Fees or Registrations	Safe Bottled Water Act Fees	482	855	033	0115	1986
Licenses, Fees or Registrations	Tattoo & Body Piercing Establishments	482	855	067	0327	2190
Licenses, Fees or Registrations	Certificate of Need/Nurse Home	482	855	076	0524	1409
Licenses, Fees or Registrations	Certificate of Need/Hospital	482	855	077	0524	1412
Licenses, Fees or Registrations	Mobile Home Park Spaces	482	855	079	0118	2128
Licenses, Fees or Registrations	Private Sewage Disposal Program Fees	482	855	088	0790	2233
Licenses, Fees or Registrations	J-1 Visa Waiver Program Application Fees	482	855	138	0048	2506
Licenses, Fees or Registrations	EMS Ambulance Companies	482	855	155	0398	0952
Licenses, Fees or Registrations	Hospital License Fees	482	855	194	0068	2495
Licenses, Fees or Registrations	Free Sale; Health Certificates	482	855	195	0014	1759
Licenses, Fees or Registrations	Med Cannabis Registry ID Card	482	855	196	0075	2496
Licenses, Fees or Registrations	Hospital Fees	482	855	217	0104	2509
Licenses, Fees or Registrations	Food Managers	482	855	244	0014	0970
Licenses, Fees or Registrations	Laboratory Fees	482	855	355	0340	0989
Licenses, Fees or Registrations	Milk Licensing	482	855	398	0014	1001
Licenses, Fees or Registrations	Manufactured Home License	482	855	422	0118	1712
Licenses, Fees or Registrations	Original & Renewal License	482	855	440	0118	1032
Licenses, Fees or Registrations	Original & Renewal License	482	855	440	0576	1032
Licenses, Fees or Registrations	Eligible Medicaid Children	482	855	478	0360	1045
Licenses, Fees or Registrations	Tanning Facilities	482	855	592	0370	1082
Licenses, Fees or Registrations	Sub-Acute Care Facilities	482	855	593	0388	1083
Licenses, Fees or Registrations	Water Permit	482	855	730	0256	1096
Licenses, Fees or Registrations	Vital Records	482	855	814	0001	1101
Licenses, Fees or Registrations	Vital Records	482	855	814	0635	1101
Licenses, Fees or Registrations	Vital Records	482	855	814	0792	1101
Licenses, Fees or Registrations	Swimming Facilities	482	855	815	0118	1694
Licenses, Fees or Registrations	Laboratory Analysis	482	855	817	0360	1102
Licenses, Fees or Registrations	Laboratory Analysis	482	855	817	0920	1102
Licenses, Fees or Registrations	Certification of Need	482	855	820	0238	1103
Licenses, Fees or Registrations	Adoption Registry	482	855	821	0638	1623
Licenses, Fees or Registrations	Life Care Facilities	482	855	825	0001	1104
Licenses, Fees or Registrations	Certify/Hearing Aid Dispense	482	855	837	0938	1107
Licenses, Fees or Registrations	Lead Inspector Fees	482	855	839	0360	1108
Licenses, Fees or Registrations	Div of Environmental Health	482	855	840	0001	1109
Licenses, Fees or Registrations	Div of Environmental Health	482	855	840	0372	1109
Licenses, Fees or Registrations	Div of Foods, Drugs & Dairy	482	855	841	0001	1110
Licenses, Fees or Registrations	Long Term Care	482	855	842	0001	1395
Licenses, Fees or Registrations	Long Term Care	482	855	842	0285	1395
Licenses, Fees or Registrations	Health Care Facility & Prog	482	855	843	0001	1112
Licenses, Fees or Registrations	Plumbing Licensure Program	482	855	845	0372	1543
Miscellaneous	Miscellaneous	482	861	000	0001	1121
Other Illinois State Agency	Healthcare and Family Services	482	864	478	0896	1158
Other Illinois State Agency	IL Emergency Management	482	864	588	0340	1740
Other Illinois State Agency	Build Illinois	482	864	971	0896	1739
Private Organizations or Individuals	Private Organiza or Indiv	482	870	000	0015	1200
Private Organizations or Individuals	Private Organiza or Indiv	482	870	000	0060	1200

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Private Organizations or Individuals	Private Organiza or Indiv	482	870	000	0135	1200
Private Organizations or Individuals	Private Organiza or Indiv	482	870	000	0340	1200
Private Organizations or Individuals	Private Organiza or Indiv	482	870	000	0626	1200
Private Organizations or Individuals	Private Organiza or Indiv	482	870	000	0654	1200
Private Organizations or Individuals	Private Organiza or Indiv	482	870	000	0896	1200
Private Organizations or Individuals	Pharmaceutical Rebates	482	870	085	0063	1968
Private Organizations or Individuals	Epidemiological Studies	482	870	265	0001	1210
Repayment to State Pursuant to Law	Family Practice Scholarships	482	880	010	0001	1376
Repayment to State Pursuant to Law	Family Practice Scholarships	482	880	010	0113	1376
Repayment to State Pursuant to Law	Baccalaureate Nursing Loans	482	880	030	0001	1377
Repayment to State Pursuant to Law	Restitutions	482	880	725	0294	1283
Repayment to State Pursuant to Law	Restitutions	482	880	725	0733	1283
Subscription or Publication Sales	Opinion Subscriptions	482	888	040	0277	1386
Subscription or Publication Sales	Public Health-Formulary	482	888	042	0014	1297
Department of Revenue	Department of Revenue	492	000			
Automobile Renting Tax	Auto Renting Tax-Counties	492	030	100	0869	0033
Automobile Renting Tax	Auto Rent Tax/Municipality	492	030	200	0868	0034
Automobile Renting Tax	Auto Rent Tax/MPEA	492	030	250	0337	0035
Automobile Renting Tax	Auto Renting Tax-State	492	030	300	0001	0036
Automobile Renting Tax	Auto Renting Tax-State	492	030	300	0412	0036
Bingo License Fees	Bingo License Fees	492	040	000	0001	0037
Charitable Game License Fees	Charitable Game License Fees	492	043	000	0085	0039
Bingo Tax	Bingo Tax	492	045	000	0050	0040
Bingo Tax	Bingo Tax	492	045	100	0412	0041
Charitable Games Tax	Charitable Games Tax	492	047	000	0085	0043
Drycleaner Tax	Drycleaner Tax	492	048	000	0548	1428
Cigarette Tax	Cigarette Tax	492	070	100	0001	0049
Cigarette Tax	Cigarette Tax	492	070	100	0345	0049
Cigarette Tax	Cigarette Tax	492	070	100	0384	0049
Cigarette Tax	Cigarette Tax	492	070	100	0412	0049
Cigarette Tax	Cigarette Tax	492	070	100	0568	0049
Cigarette Tax	Cigarette Tax	492	070	100	0694	0049
Cigarette Tax	Cigarette Tax	492	070	100	0793	0049
Cigarette Tax	One-Half Mill Cigarette Tax	492	070	101	0001	2387
Cigarette Tax	Cigarette Use Tax	492	070	200	0001	0050
Cigarette Tax	Cigarette Use Tax	492	070	200	0384	0050
Cigarette Tax	Cigarette Use Tax	492	070	200	0412	0050
Cigarette Tax	Cigarette Use Tax	492	070	200	0568	0050
Cigarette Tax	Cigarette Use Tax	492	070	200	0694	0050
Cigarette Tax	Cigarette Use Tax	492	070	200	0793	0050
Cigarette Tax	Tobacco Products	492	070	300	0345	0051
Cigarette Tax	Tobacco Products	492	070	300	0401	0051
Cigarette Tax	Tobacco Products	492	070	300	0793	0051
Coin Operators Amusement Tax	Coin Operators Amusement Tax	492	075	000	0001	0053
Cannabis Tax	State Adult Use Cannabis Excise Tax	492	080	010	0912	2689
Cannabis Tax	Local Adult Use Cannabis Excise Tax	492	080	020	0919	2690
County Water Commission	County Water Comm Sales Tax	492	093	600	0084	0058
Municipal Motor Fuel Tax	Municipal Motor Fuel Tax	492	131	000	0967	2708
County Option Motor Fuel Tax	County Option Motor Fuel Tax	492	132	000	0190	0071
Deferred Real Estate Tax Reimb.	Defer Real Estate Tax Reim	492	134	000	0930	0073
Parking Excise Tax	Parking Excise Tax	492	135	000	0694	2691
Hotel Operators Tax	Hotel Operators Tax	492	245	000	0452	0138
Hotel Operator's Occupation Tax	Hotel Operators Occu Tax	492	250	000	0001	0139
Hotel Operator's Occupation Tax	Hotel Operators Occu Tax	492	250	000	0401	0139
Hotel Operator's Occupation Tax	Hotel Operators Occu Tax	492	250	000	0621	0139
Hotel Operator's Occupation Tax	Hotel Operators Occu Tax	492	250	000	0624	0139
Hotel Operator's Occupation Tax	Hotel Operators Occu Tax	492	250	000	0763	0139
Hotel Operator's Occupation Tax	Hotel Operators Occu Tax	492	250	000	0960	0139
Hotel Operator's Occupation Tax	Hotel Operators Occu Tax	492	250	000	0969	0139
Hotel Operator's Occupation Tax	Metropo Pier & Expo Auth	492	250	050	0337	0140

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Hotel Operator's Occupation Tax	Subsidy Account	492	250	100	0225	0141
Hotel Operator's Occupation Tax	Advance Account	492	250	200	0225	0142
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	621	0001	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	621	0401	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	621	0621	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	621	0624	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	621	0763	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	621	0960	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	621	0969	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	969	0001	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	969	0401	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	969	0621	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	969	0624	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	969	0763	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	969	0960	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	969	0969	0139
World's Fair Hotel Tax	Chicago Hotel Operators-Tax	492	251	000	0229	0143
Hotel Operators Occupational Tax/Additional	Hotel Operator Tax/Addition	492	252	000	0960	0144
Income Tax	Individual	492	290	001	0001	0147
Income Tax	Individual	492	290	001	0007	0147
Income Tax	Individual	492	290	001	0278	0147
Income Tax	Individual	492	290	001	0401	0147
Income Tax	Individual	492	290	001	0412	0147
Income Tax	Individual	492	290	001	0515	0147
Income Tax	Individual	492	290	001	0640	0147
Income Tax	Individual	492	290	001	0644	0147
Income Tax	Corporate	492	290	002	0001	0148
Income Tax	Corporate	492	290	002	0007	0148
Income Tax	Corporate	492	290	002	0278	0148
Income Tax	Corporate	492	290	002	0401	0148
Income Tax	Corporate	492	290	002	0412	0148
Income Tax	Corporate	492	290	002	0515	0148
Income Tax	Corporate	492	290	002	0640	0148
Income Tax	Corporate	492	290	002	0644	0148
Income Tax	PPRT-Person Prop Tax Replace	492	290	003	0278	0149
Income Tax	PPRT-Person Prop Tax Replace	492	290	003	0401	0149
Income Tax	PPRT-Person Prop Tax Replace	492	290	003	0802	0149
Income Tax	Household Payroll	492	290	004	0001	2224
Income Tax	Household Payroll	492	290	004	0007	2224
Income Tax	Household Payroll	492	290	004	0278	2224
Income Tax	Household Payroll	492	290	004	0515	2224
Income Tax	Household Payroll	492	290	004	0640	2224
Income Tax	Household Payroll	492	290	004	0644	2224
Income Tax	5% Individual Income Tax Cash Receipts	492	290	100	0384	2494
Income Tax	Indiv. Income Tax Pass-Through	492	290	150	0001	2582
Income Tax	Indiv. Income Tax Pass-Through	492	290	150	0007	2582
Income Tax	Indiv. Income Tax Pass-Through	492	290	150	0278	2582
Income Tax	Indiv. Income Tax Pass-Through	492	290	150	0401	2582
Income Tax	Indiv. Income Tax Pass-Through	492	290	150	0412	2582
Income Tax	Indiv. Income Tax Pass-Through	492	290	150	0515	2582
Income Tax	Indiv. Income Tax Pass-Through	492	290	150	0640	2582
Income Tax	Indiv. Income Tax Pass-Through	492	290	150	0644	2582
Income Tax	5% Corp Income Tax Cash Receipts	492	290	200	0384	2488
Income Tax	5% PPRT Cash Receipts	492	290	300	0384	2489
Liquor Tax	Liquor Tax	492	350	000	0001	0294
Liquor Tax	Liquor Tax	492	350	000	0401	0294
Liquor Tax	Liquor Tax	492	350	000	0412	0294
Liquor Tax	Liquor Tax	492	350	000	0694	0294
Loan Repayments	Home Loan Repayments-Recapture	492	355	005	0286	2116
Loan Repayments	Home Loan Repayments-Recapture	492	355	005	0338	2116
Loan Repayments	Loan Repayments-Interest	492	355	025	0286	0296

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Loan Repayments	Loan Repayments-Interest	492	355	025	0338	0296
Loan Repayments	Loan Repayments-Principal	492	355	050	0286	0297
Loan Repayments	Loan Repayments-Principal	492	355	050	0338	0297
Metro East Mass Transit Tax District	Metro East-Sales Tax	492	393	600	0384	0313
Metro East Mass Transit Tax District	Metro East-Sales Tax	492	393	600	0841	0313
Motor Fuel Tax	Regular MFT	492	405	100	0012	0317
Motor Fuel Tax	Regular MFT	492	405	100	0952	0317
Motor Fuel Tax	Internat'l Fuel Tax Agreement	492	405	150	0012	0318
Motor Fuel Tax	Internat'l Fuel Tax Agreement	492	405	150	0952	0318
Motor Fuel Tax	TRIP Permit	492	405	200	0012	0319
Motor Fuel Tax	Motor Fuel Tax/Storage	492	405	600	0072	0322
Motor Fuel Tax	Motor Fuel Tax/Storage	492	405	600	0401	0322
Motor Fuel Tax	Motor Fuel Tax/Storage	492	405	600	0928	0322
Privilege Tax	Horse Racing - Tracks	492	470	200	0632	2625
Privilege Tax	Horse Racing - ADW	492	470	300	0632	2624
Privilege Tax	Quarterhorse - Tracks	492	470	400	0631	2623
Privilege Tax	StandardBred Purse - ADW	492	470	500	0217	2622
Privilege Tax	.25% Tax-Churchill Downs Tech Initiative Co	492	470	503	0217	2228
Privilege Tax	.25% Tax-TVG Network	492	470	506	0217	2232
Privilege Tax	Pari-Mutel Advnc Dpst Wagering-.25% Tax-Xpress Inc	492	470	507	0217	2238
Privilege Tax	Pari-Mutuel Advnc Dpst Wgring-.25% Tax-Betzotic.com	492	470	509	0217	2344
Privilege Tax	Pari-Mutel Advnc Dpst Wagering-.25% Clb Haw	492	470	512	0217	2528
Privilege Tax	P-M ADW .25% Bet America	492	470	518	0217	2572
Privilege Tax	P-M ADW .25% NYRA Bets	492	470	520	0217	2574
Regional Transportation Authority	RTA Sales Tax	492	477	600	0812	0410
Public Utility Tax	Assessment - PUT	492	480	030	0364	2553
Public Utility Tax	P.U. Tax-Message/Regular	492	480	100	0001	0413
Public Utility Tax	P.U. Tax-Message/Regular	492	480	100	0401	0413
Public Utility Tax	P.U. Tax-Gas/Regular	492	480	200	0001	0415
Public Utility Tax	Supp Energy Asst/Elec	492	480	225	0550	1445
Public Utility Tax	Supp Energy Asst/Gas	492	480	255	0550	1446
Public Utility Tax	Electricity Distribution Tax	492	480	400	0401	0419
Public Utility Tax	Electricity Distribution Tax	492	480	400	0802	0419
Public Utility Tax	Telecommunication Tax	492	480	500	0412	1424
Public Utility Tax	Telecommunication Tax	492	480	500	0568	1424
Public Utility Tax	Telecommunication Tax	492	480	500	0802	1424
Public Utility Tax	5% TIMF Cash Receipts	492	480	600	0384	2490
Public Utility Tax	Electricity Excise Tax	492	480	630	0001	1497
Public Utility Tax	Electricity Excise Tax	492	480	630	0059	1497
Public Utility Tax	Electric Excise Tax-Accel.	492	480	635	0059	1499
Public Utility Tax	Wireless 911 Surcharge	492	480	650	0612	1635
Public Utility Tax	Simplified Municipal Tele. Tax	492	480	700	0384	1760
Public Utility Tax	Simplified Municipal Tele. Tax	492	480	700	0719	1760
Public Utility Tax	5% Telecom Cash Receipts	492	480	800	0384	2491
Pull Tabs and Jar Games Licenses	Pull Tabs & Jar Games Lic.	492	482	000	0085	0423
Pull Tabs and Jar Games Licenses	Pull Tabs & Jar Games Lic.	492	482	000	0412	0423
Pull Tabs and Jar Games Tax	Pull Tabs and Jar Games Tax	492	484	000	0085	0424
Pull Tabs and Jar Games Tax	Pull Tabs and Jar Games Tax	492	484	000	0412	0424
Real Estate Transfer Tax	Real Estate Transfer Tax	492	490	000	0286	0426
Real Estate Transfer Tax	Real Estate Transfer Tax	492	490	000	0298	0426
Real Estate Transfer Tax	Real Estate Transfer Tax	492	490	000	0299	0426
Reimbursement of Audits	IFTA Audit Reimbursements	492	510	950	0012	0443
Sales Tax	School Facility Occupation Tax	492	545	100	0384	2152
Sales Tax	School Facility Occupation Tax	492	545	100	0498	2152
Sales Tax	Underground Storage Tank	492	545	105	0072	2592
Sales Tax	Sales Tax on Sorbents	492	545	125	0091	2348
Sales Tax	Home Rule Municip Sales Tax	492	545	200	0138	0474
Sales Tax	Metropo Pier & Expo Auth.	492	545	215	0337	0475
Sales Tax	County Home Rule Sales Tax	492	545	230	0139	0476
Sales Tax	Non-Home Rule Muni Sales Tax	492	545	240	0088	0477

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Sales Tax	Metro East Park-Regular	492	545	270	0717	1676
Sales Tax	St Retailer's Occupation Tax	492	545	300	0001	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0005	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0152	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0186	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0188	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0189	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0377	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0401	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0412	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0627	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0648	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0694	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0928	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0946	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0960	0481
Sales Tax	State ROT-2.2%	492	545	305	0960	0482
Sales Tax	Locally-Imposed Sales Tax	492	545	310	0939	2692
Sales Tax	Business District R.O.T.	492	545	500	0160	2017
Sales Tax	Business District R.O.T.	492	545	500	0384	2017
Sales Tax	Home Rule Municipality Soft Drink	492	545	600	0097	0489
Sales Tax	Home Rule Municipality Soft Drink	492	545	600	0401	0489
Sales Tax	Flood Prevention Occupation Tax	492	545	650	0384	2163
Sales Tax	Flood Prevention Occupation Tax	492	545	650	0558	2163
Sales Tax	County Public Safety R.O.T.	492	545	680	0219	1421
Sales Tax	IL Hydraulic Fracturing Tax	492	545	750	0001	2430
Sales Tax	7% Sale Price Per Oz./Cannabis	492	545	800	0075	2458
Sales Tax	5% Sales Tax Cash Receipts	492	545	850	0384	2492
Sales Tax	Rental Purchase Agreement Occ & Use	492	545	950	0001	2621
Sales Tax	Rental Purchase Agreement Occ & Use	492	545	950	0186	2621
Sales Tax	Rental Purchase Agreement Occ & Use	492	545	950	0671	2621
Unclaimed Assets	Unclaimed Assets	492	610	000	0001	0518
Private Sales/Used Car Use Tax	Private Sale/Use Car Use Tax	492	620	000	0001	0521
Private Sales/Used Car Use Tax	Private Sale/Use Car Use Tax	492	620	000	0263	0521
Private Sales/Used Car Use Tax	Private Sale/Use Car Use Tax	492	620	000	0401	0521
Private Sales/Used Car Use Tax	Private Sale/Use Car Use Tax	492	620	000	0412	0521
Private Sales/Used Car Use Tax	Private Sale/Use Car Use Tax	492	620	000	0960	0521
Federal Government	Health and Human Services	492	831	075	0821	0618
Federal Government	Housing & Urban Development	492	831	090	0338	0624
Federal Government	U.S. Department of Justice	492	831	110	0140	0629
Federal Government	Tennessee Valley Authority	492	831	170	0001	0641
Federal Government	Tennessee Valley Authority	492	831	170	0861	0641
Federal Government	Transportation, Department of	492	831	180	0140	0643
Federal Government	State/Fed. Enforc. Motor Fuel Tax Laws	492	831	183	0012	0646
Federal Monies via Other Illinois Agency	Juvenile Justice Trust	492	840	911	0821	0747
Fines, Penalties or Violations	Fines, Penalties or Violation	492	843	000	0001	0780
Fines, Penalties or Violations	Motor Fuel Use Tax-Decals	492	843	075	0384	1590
Fines, Penalties or Violations	Circuit Clerk	492	843	910	0821	0821
Fund Transfers	Repayment/Sports Facility	492	846	009	0001	0828
Fund Transfers	Youth Alcohol & Substance	492	846	128	0821	0845
Fund Transfers	Sports Facilities Tax Trust	492	846	229	0001	0847
Fund Transfers	Local Govt Distributive	492	846	515	0225	0856
Licenses, Fees or Registrations	Licenses/Fee or Registration	492	855	000	0286	0915
Licenses, Fees or Registrations	Public Utility Pro Rata Share	492	855	025	0059	1826
Licenses, Fees or Registrations	Rental Housing Supp.Prg.Surchg	492	855	044	0150	2015
Licenses, Fees or Registrations	Prepaid Wireless 911 Surcharge	492	855	149	0125	2385
Licenses, Fees or Registrations	Drycleaner License	492	855	157	0548	1431
Licenses, Fees or Registrations	Drycleaner Admin Fee	492	855	158	0384	1442
Licenses, Fees or Registrations	Electric Self Assessor	492	855	175	0001	1498
Licenses, Fees or Registrations	Deposit Fee per Tax Law/HPA	492	855	192	0384	2483
Licenses, Fees or Registrations	Non-International Fuel Tax	492	855	327	0012	0984

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Liquor Licenses	492	855	390	0001	0996
Licenses, Fees or Registrations	Liquor Licenses	492	855	390	0821	0996
Licenses, Fees or Registrations	Duplicate Liquor License	492	855	393	0001	0997
Licenses, Fees or Registrations	Off-Set Claim Filing Fee	492	855	433	0001	1757
Licenses, Fees or Registrations	Pro Rata Share-Elec. Utility	492	855	479	0571	1491
Licenses, Fees or Registrations	Renewable Energy Resource	492	855	518	0564	1443
Licenses, Fees or Registrations	Renewable Energy Resource	492	855	518	0925	1443
Licenses, Fees or Registrations	Sale of Tires	492	855	543	0240	1064
Licenses, Fees or Registrations	Sale of Tires	492	855	543	0294	1064
Miscellaneous	Miscellaneous	492	861	000	0001	1121
Miscellaneous	Liquor Control Commission	492	861	100	0001	1838
Private Organizations or Individuals	Private Organiza or Indiv	492	870	000	0286	1200
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	492	877	000	0821	1228
Repayment to State Pursuant to Law	Repayment Pursuant to Law	492	880	000	0119	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	492	880	000	0286	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	492	880	000	0891	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	492	880	000	0892	1243
Repayment to State Pursuant to Law	Cash Receipt Overages	492	880	350	0001	1743
Repayment to State Pursuant to Law	Returned Petty Cash Fund	492	880	600	0001	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	492	880	600	0821	1270
Repayment to State Pursuant to Law	Tax Incre Finance Surplus	492	880	615	0001	1272
Unidentified Remittances	Unidentified Remittances	492	891	000	0001	1304
Unidentified Remittances	Unidentified Remittances	492	891	000	0583	1304
Surcharge	Entertainment Facility Surcharge	492	894	000	0158	2421
Surcharge	2% Entertainment Facility Surcharge	492	894	010	0384	2422
Surcharge	Medical Cannabis - Income Tax Surcharge	492	894	030	0001	2558
Department of State Police	Department of State Police	493	000			
Forfeited or Seized Property	Forfeited or Seized Property	493	071	000	0001	0052
Forfeited or Seized Property	Forfeited or Seized Property	493	071	000	0237	0052
Forfeited or Seized Property	Forfeited or Seized Property	493	071	000	0816	0052
Forfeited or Seized Property	Article 36 Seizures	493	071	005	0514	2546
Firearms Owner Identification	FOI (Firearms Owner I.D.)	493	195	000	0001	0112
Firearms Owner Identification	FOI (Firearms Owner I.D.)	493	195	000	0041	0112
Firearms Owner Identification	FOI (Firearms Owner I.D.)	493	195	000	0209	0112
Firearms Owner Identification	FOI (Firearms Owner I.D.)	493	195	000	0893	0112
Firearms Owner Identification	FOI (Firearms Owner I.D.)	493	195	000	0906	0112
Public Utility Tax	Surcharge Emergency Telephone System Act	493	480	650	0612	1635
Public Utility Tax	Surcharge Emergency Telephone System Act	493	480	650	0613	1635
Racetrack Security Police	Racetrack Security Police	493	485	000	0045	0425
State Police	State Highway Police	493	590	000	0001	0514
Unclaimed Assets	Unclaimed Assets	493	610	000	0001	0518
Court and Anti Trust Distributions	Court and Anti-Trust Distributions	493	820	000	0246	0582
Court and Anti Trust Distributions	Court and Anti-Trust Distributions	493	820	000	0878	0582
Federal Government	Department of Homeland Security	493	831	035	0001	1952
Federal Government	Department of Homeland Security-FEMA	493	831	035	0904	1952
Federal Government	Army, Department of	493	831	056	0906	0605
Federal Government	Drug Enforcement Admin.	493	831	057	0904	0606
Federal Government	Education, Department of	493	831	058	0904	0607
Federal Government	Environmental Protection Agency	493	831	060	0906	0608
Federal Government	IEMA	493	831	068	0906	0613
Federal Government	Health and Human Services	493	831	075	0001	0618
Federal Government	Health and Human Services	493	831	075	0904	0618
Federal Government	Health and Human Services	493	831	075	0906	0618
Federal Government	Housing & Urban Development	493	831	090	0906	0624
Federal Government	U.S. Dept. of Justice	493	831	110	0001	0629
Federal Government	U.S. Dept. of Justice	493	831	110	0497	0629
Federal Government	U.S. Dept. of Justice	493	831	110	0520	0629
Federal Government	U.S. Dept. of Justice	493	831	110	0904	0629
Federal Government	U.S. Dept. of Justice	493	831	110	0906	0629
Federal Government	Transportation/NHTSA	493	831	140	0904	0635

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fed Monies Via Other Illinois Agency	IEMA-U.S. Homeland Security	493	840	497	0904	1851
Fed Monies Via Other Illinois Agency	Criminal Justice Trust	493	840	488	0904	0724
Fed Monies Via Other Illinois Agency	Women,Infant & Children Fund	493	840	700	0906	0738
Fines, Penalties or Violations	Penalties Emergency Telephone System Act	493	843	009	0612	2154
Fines, Penalties or Violations	Circuit Clerk-Expungement Juvenile Records	493	843	016	0906	2257
Fines, Penalties or Violations	Circuit Clerk Assessmnt-Drug Related Ofnses	493	843	017	0906	2258
Fines, Penalties or Violations	Arsonist Registration Fines	493	843	023	0087	2318
Fines, Penalties or Violations	Co Sherriff & Muni Police Dept	493	843	024	0400	2358
Fines, Penalties or Violations	Circuit Clerk-Emergency Response	493	843	028	0879	2417
Fines, Penalties or Violations	Drug Asset Forfeiture	493	843	033	0514	1343
Fines, Penalties or Violations	Circuit Clerk	493	843	910	0001	0821
Fines, Penalties or Violations	Circuit Clerk	493	843	910	0152	0821
Fines, Penalties or Violations	Circuit Clerk	493	843	910	0400	0821
Fines, Penalties or Violations	Circuit Clerk	493	843	910	0817	0821
Fines, Penalties or Violations	Circuit Clerk	493	843	910	0846	0821
Fines, Penalties or Violations	Circuit Clerk	493	843	910	0878	0821
Fines, Penalties or Violations	Circuit Clerk	493	843	910	0979	0821
Fines, Penalties or Violations	Overweight Fines/Crt Clerk	493	843	935	0011	0825
Fines, Penalties or Violations	Overweight Fines/Crt Clerk	493	843	935	0455	0825
Fines, Penalties or Violations	Overweight Fines/Crt Clerk	493	843	935	0694	0825
Licenses, Fees or Registrations	Licenses/Fee or Registration	493	855	000	0152	0915
Licenses, Fees or Registrations	Advertising	493	855	015	0001	0920
Licenses, Fees or Registrations	Accident Reports	493	855	016	0001	1540
Licenses, Fees or Registrations	Accident Reports	493	855	016	0906	1540
Licenses, Fees or Registrations	Court Supervision-Circuit Clerks	493	855	054	0246	2089
Licenses, Fees or Registrations	Court Supervision-Individuals	493	855	056	0246	2090
Licenses, Fees or Registrations	Criminal Background Checks	493	855	066	0906	2113
Licenses, Fees or Registrations	State Police Escort Fees	493	855	073	0652	2165
Licenses, Fees or Registrations	Crime Offenders Fine	493	855	078	0535	1413
Licenses, Fees or Registrations	Failure to Appear Fees	493	855	126	0001	2323
Licenses, Fees or Registrations	Electronic Citation Fees	493	855	129	0001	2324
Licenses, Fees or Registrations	DUI Equipment Fees	493	855	144	0222	2339
Licenses, Fees or Registrations	Individuals, Private Organizations	493	855	188	0148	2456
Licenses, Fees or Registrations	Individuals, Private Organizations	493	855	188	0152	2456
Licenses, Fees or Registrations	Individuals, Private Organizations	493	855	188	0209	2456
Licenses, Fees or Registrations	Laboratory Fees	493	855	355	0222	0989
Licenses, Fees or Registrations	Training Fees	493	855	633	0906	1713
Licenses, Fees or Registrations	Federal Government	493	855	831	0906	1105
Licenses, Fees or Registrations	Circuit Clerk Collections	493	855	910	0537	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	493	855	910	0887	1452
Local Illinois Governmental Units	Local Illinois Governmental Units	493	858	000	0637	1114
Local Illinois Governmental Units	Property Sales, Cities, Counties	493	858	020	0906	1116
Local Illinois Governmental Units	Sch. Dist. Fed. Property Sales	493	858	040	0906	1119
Local Illinois Governmental Units	Offender Registration Fees	493	858	060	0535	1814
Local Illinois Governmental Units	Training Expenses	493	858	180	0906	1120
Other Illinois State Agency	Other Illinois State Agency	493	864	000	0001	1127
Other Illinois State Agency	General Revenue Fund	493	864	001	0904	1128
Other Illinois State Agency	Merit Board-Cadet Class Reimbursement	493	864	010	0906	2487
Other Illinois State Agency	State Gaming Fund	493	864	129	0906	1136
Other Illinois State Agency	State Appellate Defender	493	864	290	0906	1688
Other Illinois State Agency	State's Attorneys Appell Prosecutor	493	864	295	0906	1140
Other Illinois State Agency	Attorney General	493	864	340	0237	1143
Other Illinois State Agency	Attorney General	493	864	340	0906	1143
Other Illinois State Agency	Secretary of State	493	864	350	0906	1144
Other Illinois State Agency	State Treasurer	493	864	370	0906	1145
Other Illinois State Agency	Aging	493	864	402	0906	1631
Other Illinois State Agency	Agriculture,Department of	493	864	406	0906	1147
Other Illinois State Agency	CMS	493	864	416	0637	1148
Other Illinois State Agency	CMS	493	864	416	0906	1148
Other Illinois State Agency	Children & Family Services	493	864	418	0906	1149
Other Illinois State Agency	DCEO	493	864	420	0817	1150

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Other Illinois State Agency	Natural Resources	493	864	422	0906	1151
Other Illinois State Agency	Dept of Corrections	493	864	426	0906	1372
Other Illinois State Agency	Employment Security	493	864	427	0906	1417
Other Illinois State Agency	Il State Toll Highway Auth	493	864	455	0906	1153
Other Illinois State Agency	State Lottery	493	864	458	0906	1154
Other Illinois State Agency	Dept. of Human Services	493	864	462	0906	1155
Other Illinois State Agency	Military Affairs	493	864	466	0906	1653
Other Illinois State Agency	DNR/Mines&Minerals	493	864	472	0906	1156
Other Illinois State Agency	Professional Regulation	493	864	475	0906	1157
Other Illinois State Agency	Public Aid	493	864	478	0906	1158
Other Illinois State Agency	Public Health-GRF	493	864	482	0906	1159
Other Illinois State Agency	Revenue	493	864	492	0906	1160
Other Illinois State Agency	Transportation	493	864	494	0817	1162
Other Illinois State Agency	Transportation	493	864	494	0906	1162
Other Illinois State Agency	Illinois Commerce Commission	493	864	524	0637	1164
Other Illinois State Agency	Illinois Commerce Commission	493	864	524	0906	1164
Other Illinois State Agency	Court of Claims	493	864	528	0537	2092
Other Illinois State Agency	Court of Claims	493	864	528	0904	2092
Other Illinois State Agency	Environmental Protection Agn	493	864	532	0906	1166
Other Illinois State Agency	Historic Preservation Agency	493	864	541	0906	1167
Other Illinois State Agency	Criminal Justice Inform	493	864	546	0906	1168
Other Illinois State Agency	Violence Prevention Authority	493	864	559	0906	1558
Other Illinois State Agency	Liquor Control Commission	493	864	567	0906	1169
Other Illinois State Agency	Law Enforcement Officers Standards	493	864	569	0906	1170
Other Illinois State Agency	Illinois Racing Board	493	864	579	0906	1171
Other Illinois State Agency	IL Emergency Management Agency	493	864	588	0001	1740
Other Illinois State Agency	IL Emergency Management Agency	493	864	588	0011	1740
Other Illinois State Agency	IL Emergency Management Agency	493	864	588	0817	1740
Other Illinois State Agency	IL Emergency Management Agency	493	864	588	0906	1740
Other Illinois State Agency	State Fire Marshal	493	864	592	0906	1173
Other Illinois State Agency	Eastern Illinois University	493	864	612	0906	1175
Other Illinois State Agency	Western Illinois University	493	864	628	0906	1178
Other Illinois State Agency	Rail Freight Repayment	493	864	636	0906	1430
Other Illinois State Agency	Southern Illinois University	493	864	664	0906	1181
Other Illinois State Agency	University of Illinois	493	864	676	0906	1182
Other States	Other States	493	867	000	0906	1194
Private Organizations or Individuals	Private Organiza or Indiv	493	870	000	0817	1200
Private Organizations or Individuals	Private Organiza or Indiv	493	870	000	0904	1200
Private Organizations or Individuals	Private Organiza or Indiv	493	870	000	0906	1200
Private Organizations or Individuals	Medicaid Fraud Investigations	493	870	017	0237	2168
Private Organizations or Individuals	Movie Companies	493	870	025	0906	1203
Reimb. Cost incurred for Federal Govt.	Reim/Cost on Behalf of Other	493	878	150	0906	1235
Repayment to State Pursuant to Law	Repayment Pursuant to Law	493	880	000	0001	1243
Repayment to State Pursuant to Law	Settlement Agreements	493	880	085	0705	2370
Repayment to State Pursuant to Law	Returned Petty Cash Fund	493	880	600	0001	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	493	880	600	0514	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	493	880	600	0904	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	493	880	600	0906	1270
Repayment to State Pursuant to Law	Restitutions	493	880	725	0001	1283
Reimbursements	Other Reimbursements	493	890	050	0514	2103
Reimbursements	Other Reimbursements	493	890	050	0816	2103
Reimbursements	Other Reimbursements	493	890	050	0904	2103
Reimbursements	Other Reimbursements	493	890	050	0906	2103
Department of Transportation	Department of Transportation	494	000			
Loan Repayments	Loan Repayments	494	355	000	0936	0295
Loan Repayments	Loan Repayments - Interest	494	355	025	0307	0296
Loan Repayments	Loan Repayments - Principal	494	355	050	0307	0297
Loan Repayments	Rail Freight Loan Program	494	355	075	0001	0298
Repay State/Northwest Suburban Mass Transit	RepayState/NW Suburban Mass Trans	494	528	000	0001	0458
Safety Vehicle Inspection	Safety Vehicle Inspection	494	538	000	0011	0470

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Sale of Used Motor Vehicles/Off Road Equip.	Sale of Used Autos & Equip	494	541	000	0011	0473
Federal Government	Emergency Management Agency	494	831	068	0011	0613
Federal Government	Transportation/NHTSA	494	831	140	0011	0635
Federal Government	Transportation, Department	494	831	180	0011	0643
Federal Government	Transportation, Department	494	831	180	0095	0643
Federal Government	Aeronautics Admin Cost Reim	494	831	181	0011	0644
Federal Government	Trans/Railroad Admin	494	831	182	0433	0645
Federal Government	Trans/Railroad Admin	494	831	182	0001	0645
Federal Government	Trans/Railroad Admin	494	831	182	0936	0645
Federal Government	US Dept of Trans/USEPA	494	831	185	0011	2464
Federal Government	Urban Mass Transit	494	831	196	0001	0650
Federal Government	Urban Mass Transit	494	831	196	0853	0650
Federal Government	Federal Stimulus Package	494	831	999	0011	2178
Federal Government	Federal Stimulus Package	494	831	999	0095	2178
Federal Government	Federal Stimulus Package	494	831	999	0433	2178
Federal Government	Federal Stimulus Package	494	831	999	0853	2178
Federal Monies Via Other Illinois Agency	IEMA-FEMA	494	840	588	0011	1790
Fines, Penalties or Violations	Bid Bonds-Contractor Default	494	843	006	0011	1862
Fines, Penalties or Violations	Hazardous Materials Penalty	494	843	058	0011	0792
Fines, Penalties or Violations	Circuit Clerk	494	843	910	0589	0821
Fund Transfers	General Revenue Fund	494	846	001	0011	0827
Fund Transfers	Transportation Bond Series A	494	846	553	0011	1883
Fund Transfers	Transportation Bond Series A	494	846	553	0902	1883
Licenses, Fees or Registrations	5010 Inspections	494	855	051	0046	2078
Licenses, Fees or Registrations	Conference Fees	494	855	097	0011	0937
Licenses, Fees or Registrations	Highway Traffic & Signs	494	855	275	0011	0980
Licenses, Fees or Registrations	Pilot Registrations	494	855	470	0046	1041
Local Illinois Governmental Units	Local Governments-School Districts	494	858	005	0011	2102
Local Illinois Governmental Units	Airport Authority	494	858	010	0095	1115
Local Illinois Governmental Units	Property Sales, Cities, Counties	494	858	020	0011	1116
Local Illinois Governmental Units	Condition Rating Survey Coll	494	858	080	0011	2666
Miscellaneous	Miscellaneous	494	861	000	0001	1121
Miscellaneous	Miscellaneous	494	861	000	0011	1121
Other Illinois State Agency	Other IL State Agencies	494	864	000	0309	1127
Other Illinois State Agency	Other IL State Agencies	494	864	000	0011	1127
Other Illinois State Agency	LUST	494	864	072	0011	1678
Other Illinois State Agency	State Police	494	864	493	0011	1161
Other Income	Joint Hwy Imprv Projects-Others	494	865	005	0011	1998
Private Organizations or Individuals	Private Organiza or Indiv	494	870	000	0011	1200
Private Organizations or Individuals	Private Organiza or Indiv	494	870	000	0863	1200
Program Revenue	Loan Repayment	494	874	100	0265	1215
Rental Income	Property and/or Land	494	876	005	0011	2000
Rental Income	Property	494	876	500	0001	1225
Rental Income	Property	494	876	500	0310	1225
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	494	879	000	0011	1240
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	494	879	000	0648	1240
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	494	879	000	0853	1240
Repayment to State Pursuant to Law	Repayment Pursuant to Law	494	880	000	0011	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	494	880	000	0019	1243
Repayment to State Pursuant to Law	Federal/Local Airport	494	880	095	0101	1249
Repayment to State Pursuant to Law	Damage & Worker's Comp Claim	494	880	250	0011	1250
Repayment to State Pursuant to Law	Local Transit Districts	494	880	500	0101	1260
Repayment to State Pursuant to Law	Rail Freight Repayment	494	880	585	0101	1439
Sale of State Assets	Sale of Land &/or Other State Property	494	881	100	0011	1999
Subscription or Publication Sales	Subscription or Publication Sales	494	888	000	0011	1289
Reimbursements	Reimburse. Of Prior Costs	494	890	000	0414	1524
Reimbursements	Traffic Signal Maint-Private Sector	494	890	015	0011	1996
Reimbursements	Private Sector-Hwy. Related Prg.	494	890	020	0011	2001
Reimbursements	Hwy Sign Maint-Private Sector	494	890	025	0011	1997
Department of Veterans Affairs	Dept. of Veterans Affairs	497	000			

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Insurance Claims Reimbursement	Insurance Claims Reimbursment	497	307	000	0272	0275
Insurance Claims Reimbursement	Insurance Claims Reimbursment	497	307	000	0273	0275
Insurance Claims Reimbursement	Insurance Claims Reimbursment	497	307	000	0619	0275
Insurance Claims Reimbursement	Insurance Claims Reimbursment	497	307	000	0980	0275
Program Income	Grantee Interest Income	497	472	150	0236	0398
Sale of Land	Sale of Land & Structures	497	540	000	0619	0471
Federal Government	Defense, Department of	497	831	055	0897	0604
Federal Government	Health & Human Services	497	831	075	0272	0618
Federal Government	Health & Human Services	497	831	075	0273	0618
Federal Government	Health & Human Services	497	831	075	0619	0618
Federal Government	Health & Human Services	497	831	075	0980	0618
Federal Government	Housing and Urban Development	497	831	091	0897	0625
Federal Government	Veteran's Administration	497	831	200	0272	0653
Federal Government	Veteran's Administration	497	831	200	0273	0653
Federal Government	Veteran's Administration	497	831	200	0447	0653
Federal Government	Veteran's Administration	497	831	200	0619	0653
Federal Government	Veteran's Administration	497	831	200	0980	0653
Fund Transfers	General Revenue Fund	497	846	001	0236	0827
Licenses, Fees or Registrations	Copy Fees	497	855	100	0272	0939
Licenses, Fees or Registrations	Copy Fees	497	855	100	0273	0939
Licenses, Fees or Registrations	Copy Fees	497	855	100	0619	0939
Licenses, Fees or Registrations	Copy Fees	497	855	100	0980	0939
Licenses, Fees or Registrations	Patient Fees	497	855	450	0272	1038
Licenses, Fees or Registrations	Patient Fees	497	855	450	0273	1038
Licenses, Fees or Registrations	Patient Fees	497	855	450	0619	1038
Licenses, Fees or Registrations	Patient Fees	497	855	450	0980	1038
Miscellaneous	Miscellaneous	497	861	000	0001	1121
Miscellaneous	Miscellaneous	497	861	000	0272	1121
Miscellaneous	Miscellaneous	497	861	000	0273	1121
Miscellaneous	Miscellaneous	497	861	000	0619	1121
Miscellaneous	Miscellaneous	497	861	000	0897	1121
Miscellaneous	Miscellaneous	497	861	000	0980	1121
Other Illinois State Agency	Secretary of State	497	864	350	0775	1144
Other Illinois State Agency	Employment Security	497	864	427	0501	1417
Other Illinois State Agency	Housing Development Authority	497	864	551	0501	1746
Private Organizations or Individuals	Private Organiza or Indiv	497	870	000	0236	1200
Private Organizations or Individuals	Private Organiza or Indiv	497	870	000	0272	1200
Private Organizations or Individuals	Private Organiza or Indiv	497	870	000	0273	1200
Private Organizations or Individuals	Private Organiza or Indiv	497	870	000	0501	1200
Private Organizations or Individuals	Private Organiza or Indiv	497	870	000	0619	1200
Private Organizations or Individuals	Private Organiza or Indiv	497	870	000	0980	1200
Private Organizations or Individuals	Shipping Charges	497	870	045	0619	1816
Private Organizations or Individuals	Meal Ticket	497	870	055	0272	1817
Private Organizations or Individuals	Meal Ticket	497	870	055	0273	1817
Private Organizations or Individuals	Meal Ticket	497	870	055	0619	1817
Rental Income	Property	497	876	500	0272	1225
Rental Income	Property	497	876	500	0273	1225
Rental Income	Property	497	876	500	0619	1225
Rental Income	Property	497	876	500	0980	1225
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	497	877	000	0272	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	497	877	000	0273	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	497	877	000	0447	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	497	877	000	0619	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	497	877	000	0980	1228
Repay State/Jury Duty & Personal Phone Calls	Anna Veterans' Home	497	877	005	0001	1985
Repay State/Jury Duty & Personal Phone Calls	Manteno Veterans Home	497	877	010	0001	1229
Repay State/Jury Duty & Personal Phone Calls	Field Services	497	877	015	0001	1230
Repay State/Jury Duty & Personal Phone Calls	Quincy Veterans Home	497	877	020	0001	1231
Repay State/Jury Duty & Personal Phone Calls	LaSalle Veterans Home	497	877	025	0001	1232
Repayment to State Pursuant to Law	Returned Petty Cash Fund	497	880	600	0001	1270
Reimbursements	Reimburse. Of Prior Costs	497	890	000	0447	1524
Reimbursements	Miscellaneous Reimbursements	497	890	040	0273	2084

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Reimbursements	Outdated Drug Reimbursement	497	890	060	0619	1820
Reimbursements	Outdated Drug Reimbursement	497	890	060	0980	1820
Illinois Arts Council	Illinois Arts Council	503	000			
Federal Government	Nat'l Endowment for the Arts	503	831	145	0657	0636
Federal Government	Federal Stimulus Package	503	831	999	0657	2178
Miscellaneous	Miscellaneous	503	861	000	0001	1121
Repayment to State Pursuant to Law	Involuntary Withholding-Grants	503	880	115	0001	2473
Repayment to State Pursuant to Law	Involuntary Withholding-Grants	503	880	115	0657	2473
Abraham Lincoln Presidential Library and Museum	Abraham Lincoln Presidential Library and Museum	506	000			
Concessionaire Revenue	Concession Revenue	506	090	000	0776	0056
Concessionaire Revenue	Concession Revenue-Food	506	090	002	0776	2660
Concessionaire Revenue	Concession Revenue-Non-Food	506	090	003	0776	2661
Licenses, Fees or Registrations	Admission Fees	506	855	356	0776	0921
Licenses, Fees or Registrations	Parking Fees	506	855	445	0776	1037
Miscellaneous	Miscellaneous	506	861	000	0776	1121
Other Illinois State Agency	Secretary of State	506	864	350	0776	1144
Other Illinois State Agency	Natural Resources	506	864	422	0001	1151
Private Organizations or Individuals	Private Organiza or Indiv	506	870	000	0776	1200
Private Organizations or Individuals	Donation Box	506	870	210	0776	1208
Rental Income	Property	506	876	500	0776	1225
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	506	877	000	0776	1228
Repayment to State Pursuant to Law	Returned Petty Cash	506	880	600	0776	1270
Subscription or Publication Sales	Copy Petitions & Materials	506	888	100	0776	1303
Governor's Office of Management & Budget	Gov. Ofc. Of Mgmt. & Budget	507	000			
Reimbursements-Federal	Fed. Interest Subsidy-Build America Bonds	507	830	001	0101	2290
Federal Government	Fed. Jobs & Growth Tax Relief	507	831	015	0001	1849
Fund Transfer	Fund for Illinois' Future	507	846	611	0407	2569
Miscellaneous	Miscellaneous	507	861	000	0001	1121
Miscellaneous	Miscellaneous	507	861	000	0101	1121
Other Illinois State Agencies	Other Illinois State Agencies	507	864	000	0407	1127
Repayment to State Pursuant to Law	Repayment Pursuant to Law	507	880	000	0001	1243
Repayment to State Pursuant to Law	Build Illinois Escrow	507	880	040	0001	1593
Repayment to State Pursuant to Law	East St. Louis Finance Authority	507	880	105	0001	2457
Repayment to State Pursuant to Law	Alton Center Business Park Project	507	880	135	0001	2590
Executive Inspector General	Executive Inspector General	509	000			
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	509	877	000	0001	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	509	877	000	0627	1228
Miscellaneous	Miscellaneous	509	861	000	0001	1121
Repayment to State Pursuant to Law	Repayment Pursuant to Law	509	880	000	0001	1243
Repayment to State Pursuant to Law	Returned Petty Cash Fund	509	880	600	0001	1270
Executive Ethics Commission	Executive Ethics Commission	510	000			
Fines, Penalties or Violations	Prohibited Political Contributions	510	843	003	0001	2507
Fines, Penalties or Violations	Legal Violations - EEC Fines	510	843	036	0001	2581
Fines, Penalties or Violations	Legal Violations	510	843	070	0001	0797
Miscellaneous	Miscellaneous	510	861	000	0001	1121
Capital Development Board	Capital Development Board	511	000			
Damage Claim Recovery	Damage Claim Recovery	511	105	000	0001	0065
Damage Claim Recovery	Damage Claim Recoveries	511	105	000	0101	0065
Damage Claim Recovery	Damage Claim Recovery	511	105	000	0617	0065
Junior College	Junior College	511	320	000	0617	0281
Lincoln Historical Library Contribution	Lincoln Historical Library Contr	511	347	000	0617	1655
Federal Government	Defense, Department of	511	831	055	0617	0604
Federal Government	Veterans' Administration	511	831	200	0101	0653
Federal Government	Federal Stimulus Package	511	831	999	0617	2178
Fed Gov Via Local Ill Govt Units	Universities	511	834	500	0617	0698

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fed Monies Via Other Illinois Agency	Via Other IL State Agency	511	840	000	0617	0702
Rebates	Energy Rebates	511	850	030	0170	2659
Licenses, Fees or Registrations	Copy Fees	511	855	100	0215	0939
Licenses, Fees or Registrations	Contract Administration	511	855	127	0215	0943
Licenses, Fees or Registrations	Attorney General-Contract Admin	511	855	172	0215	2428
Miscellaneous	Miscellaneous	511	861	000	0617	1121
Miscellaneous	Miscellaneous	511	861	000	0001	1121
Other Illinois State Agency	Other IL State Agencies	511	864	000	0617	1127
Other Illinois State Agency	DCEO	511	864	420	0170	1150
Other Illinois State Agency	State Police	511	864	493	0617	1161
Other Illinois State Agency	Department of Veterans' Affairs	511	864	497	0170	1610
Other Illinois State Agency	Environmental Protection Agency	511	864	532	0170	1166
Other Illinois State Agency	All State Universities	511	864	600	0170	2556
Other Illinois State Agency	Chicago State University	511	864	608	0617	1891
Repayment to State Pursuant to Law	Tri-City Regional Port Dist	511	880	700	0001	1282
Returned Utility Deposits	Returned Utility Deposits	511	889	000	0101	2029
Returned Utility Deposits	Returned Utility Deposits	511	889	000	0970	2029
Civil Service Commission	Civil Service Commission	517	000			
Licenses Fees or Registration	FOIA Fees	517	855	118	0001	2288
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	517	877	000	0001	1228
Commerce Commission	Commerce Commission	524	000			
Intra-State Gross Revenue Tax/ Public Utilities	Intra-State Revenue Tax/P.U.	524	310	000	0059	0279
Intra-State Gross Revenue Tax/ Public Utilities	Intra-State Revenue Tax/P.U.	524	310	000	0401	0279
Intra-State Gross Revenue Tax/ Motor Carrier	Intra-State Rev Tax/Carriers	524	315	000	0018	0280
Public Utility Tax	QSWEF Tax Credit Repayment	524	480	050	0001	1601
Public Utility Tax	QSWEF Tax Credit Repayment	524	480	050	0059	1601
Public Utility Tax	Wireless 911 Surcharge	524	480	650	0612	1635
Public Utility Tax	Wireless 911 Surcharge	524	480	650	0613	1635
Federal Government	Federal Energy Regulatory Commission	524	831	007	0379	2395
Federal Government	Federal Railroad Association	524	831	020	0379	1852
Federal Government	Transportation, Department	524	831	180	0059	0643
Federal Government	Federal Stimulus Package	524	831	999	0379	2178
Fines, Penalties or Violations	Fines, Penalties or Violations	524	843	000	0001	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	524	843	000	0127	0780
Fines, Penalties or Violations	WETSA Penalties	524	843	009	0001	2154
Fines, Penalties or Violations	WETSA Penalties	524	843	009	0612	2154
Fines, Penalties or Violations	Civil Penalties	524	843	012	0018	0782
Fund Transfers	Public Utility Fund	524	846	076	0059	2359
Licenses, Fees or Registrations	Copy Fees	524	855	100	0059	0939
Licenses, Fees or Registrations	Expedited Transmission Filing	524	855	122	0059	2296
Licenses, Fees or Registrations	Administrative Fee	524	855	128	0059	2301
Licenses, Fees or Registrations	Current Year	524	855	140	0018	0948
Licenses, Fees or Registrations	Recovery of Severance Costs	524	855	147	0059	2356
Licenses, Fees or Registrations	Dist Generation Installer Cert	524	855	183	0059	2449
Licenses, Fees or Registrations	Certif Fee Elec Veh Chrg Statn	524	855	191	0059	2477
Licenses, Fees or Registrations	Unified Carrier Registration	524	855	205	0018	2119
Licenses, Fees or Registrations	Repossession Towing Companies	524	855	206	0018	2368
Licenses, Fees or Registrations	Energy Eff. Installer Cert.	524	855	253	0059	2628
Licenses, Fees or Registrations	Solar Installer Cert.	524	855	254	0059	2629
Licenses, Fees or Registrations	FEJA Assessment	524	855	266	0059	2630
Licenses, Fees or Registrations	Securities Issuance Fee	524	855	569	0059	1071
Miscellaneous	Miscellaneous	524	861	000	0018	1121
Miscellaneous	Miscellaneous	524	861	000	0059	1121
Miscellaneous	Miscellaneous	524	861	000	0001	1121
Miscellaneous	Miscellaneous	524	861	000	0011	1121
Miscellaneous	Miscellaneous	524	861	000	0141	1121
Other State Agencies	Dept. of Transportation	524	864	494	0018	1162
Repayment to State Pursuant to Law	Returned Petty Cash Fund	524	880	600	0059	1270
Repayment to State Pursuant to Law	Telephone Utilities	524	880	705	0059	1473

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Settlement Proceeds	Settlement from ICC Order	524	886	005	0001	2565
Settlement Proceeds	Settlement from ICC Order	524	886	005	0059	2565
Alternate Compliance Payments	Alternate Retail Electric Suppliers	524	896	001	0836	2272
Drycleaners Environmental Response Council	Drycleaners Environmental Response Council	525	000			
Drycleaner Insurance Premium	Drycleaner Insurance Premium	525	304	000	0548	1595
Fines, Penalties or Violations	Interest	525	843	061	0548	0794
Fund Transfers	Drycleaner Trust Fund	525	846	606	0548	1592
Licenses, Fees or Registrations	Solvent Supplier Penalty Fees	525	855	124	0548	2319
Licenses, Fees or Registrations	Drycleaner Late Payment Fees	525	855	159	0548	1594
Deaf and Hard of Hearing Commission	Deaf & Hard of Hearing Comm	526	000			
Federal Monies via Other Illinois Agency	SBE Federal Department of Education	526	840	561	0405	0728
Fines, Penalties or Violations	Fines, Penalties or Violations	526	843	000	0449	0780
Licenses, Fees or Registrations	Licenses, Fees or Registrations	526	855	000	0449	0915
Miscellaneous	Miscellaneous	526	861	000	0001	1121
Comprehensive Health Insurance Board	Comprehensive Health Insurance	527	000			
Local Funds	Local Funds	527	373	000	0177	0300
Court of Claims	Court of Claims	528	000			
Federal Government	U.S. Dept. of Justice	528	831	110	0001	0629
Federal Government	U.S. Dept. of Justice	528	831	110	0434	0629
Federal Government	U.S. Dept. of Justice	528	831	110	0687	0629
Federal Government	U.S. Dept. of Justice	528	831	110	0843	0629
Fund Transfers	Court of Claims	528	846	008	0001	1742
Fund Transfers	Court of Claims	528	846	008	0063	1742
Fund Transfers	Court of Claims	528	846	008	0497	1742
Fund Transfers	Court of Claims	528	846	008	0531	1742
Fund Transfers	Court of Claims	528	846	008	0762	1742
Fund Transfers	Court of Claims	528	846	008	0911	1742
Licenses, Fees or Registrations	Filing Fees	528	855	200	0001	0959
Miscellaneous	Miscellaneous	528	861	000	0001	1121
Repayment to State Pursuant to Law	Lien Pay-Offs	528	880	090	0687	2388
Restitution	Restitution	528	893	000	0687	2075
Restitution	Restitution	528	893	000	0843	2075
Environmental Protection Agency	Environmental Protection Agency	532	000			
Hazardous Waste Cost Recoveries	Hazard Waste Cost Recoveries	532	238	000	0828	0127
Hazardous Waste Cost Recoveries	Oil Spill Response Cost Recoveries	532	238	010	0774	2667
Loan Repayments	Loan Repayments-Interest	532	355	025	0214	0296
Loan Repayments	Loan Repayments-Interest	532	355	025	0270	0296
Loan Repayments	Interest/Drinking Water	532	355	035	0270	1564
Loan Repayments	Loan Repayments-Principal	532	355	050	0214	0297
Loan Repayments	Loan Repayments-Principal	532	355	050	0270	0297
Loan Repayments	Principal/Drinking Water	532	355	060	0270	1565
Loan Repayments	Amalgamated Bank	532	355	070	0270	1792
Oil Overcharges	Oil Overcharges-USDOE	532	421	865	0820	0343
Program Income	Grantee Interest Income	532	472	150	0074	0398
Program Income	Grantee Interest Income	532	472	150	0859	0398
Bond Issue Proceeds	Bond Issue Proceeds	532	803	000	0270	0571
Bond Issue Proceeds	State Match-Drinking Water	532	803	060	0270	2450
Bond Issue Proceeds	State Match-Clean Water	532	803	070	0270	2451
Court and Anti-Trust Distribution	Court and Anti-Trust Distributions	532	820	000	0001	0582
Court and Anti-Trust Distribution	Court and Anti-Trust Distributions	532	820	000	0074	0582
Court and Anti-Trust Distribution	Court and Anti-Trust Distributions	532	820	000	0154	0582
Court and Anti-Trust Distribution	Court and Anti-Trust Distributions	532	820	000	0774	0582
Court and Anti-Trust Distribution	Court and Anti-Trust Distributions	532	820	000	0828	0582
Court and Anti-Trust Distribution	Volkswagen Settlement	532	820	060	0819	2648
Federal Government	Environmental Protection Agency	532	831	060	0065	0608
Federal Government	Environmental Protection Agency	532	831	060	0214	0608

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Environmental Protection Agency	532	831	060	0270	0608
Federal Government	Energy, Department of	532	831	065	0820	0610
Federal Government	Energy, Department of	532	831	065	0859	0610
Federal Government	Federal Stimulus Package	532	831	999	0065	2178
Federal Government	Federal Stimulus Package	532	831	999	0214	2178
Federal Government	Federal Stimulus Package	532	831	999	0270	2178
Federal Monies Via Other State or Org.	Great Lakes Commission	532	837	095	0065	1502
Federal Monies Via Other State or Org.	Great Lakes Commission	532	837	095	0074	1502
Fed. Monies via Other Illinois Agency	DNR/USEPA	532	840	020	0820	2459
Fed. Monies via Other Illinois Agency	IL DOT/U.S. DOT	532	840	494	0065	1791
Fed. Monies via Other Illinois Agency	IL DOT/U.S. DOT	532	840	494	0963	1791
Fines, Penalties or Violations	IL Environmental Protection Act	532	843	001	0072	2012
Fines, Penalties or Violations	Civil Penalties	532	843	012	0294	0782
Fines, Penalties or Violations	Civil Penalties	532	843	012	0401	0782
Fines, Penalties or Violations	Civil Penalties	532	843	012	0731	0782
Fines, Penalties or Violations	Civil Penalties	532	843	012	0845	0782
Fines, Penalties or Violations	Civil Penalties	532	843	012	0944	0782
Fines, Penalties or Violations	Electronic Recycling Penalty	532	843	029	0675	2475
Fines, Penalties or Violations	Interest	532	843	061	0294	0794
Fines, Penalties or Violations	Interest	532	843	061	0401	0794
Fines, Penalties or Violations	Interest	532	843	061	0731	0794
Fines, Penalties or Violations	Interest	532	843	061	0774	0794
Fines, Penalties or Violations	Interest	532	843	061	0828	0794
Fines, Penalties or Violations	Interest	532	843	061	0845	0794
Fines, Penalties or Violations	Landfill Surety Bond Forfeit	532	843	064	0945	0796
Fines, Penalties or Violations	Pollution Control Fines	532	843	100	0001	0803
Fines, Penalties or Violations	Toxic Waste Release	532	843	603	0944	1496
Fund Transfers	General Revenue Fund	532	846	001	0270	0827
Fund Transfers	General Revenue Fund	532	846	001	0828	0827
Fund Transfers	Motor Fuel Tax Fund	532	846	016	0963	2571
Fund Transfers	Water Revolving Escrow Account	532	846	020	0270	1793
Fund Transfers	Anti-Pollution Fund	532	846	551	0065	0858
Fund Transfers	Anti-Pollution Fund	532	846	551	0270	0858
Fund Transfers	Build Illinois Bond Fund	532	846	971	0214	1628
Fund Transfers	Build Illinois Bond Fund	532	846	971	0270	1628
Fund Transfers	Build Illinois Bond Fund	532	846	971	0828	1628
Investment Income	Investment Income	532	852	000	0270	0870
Licenses, Fees or Registrations	Licenses/Fee or Registration	532	855	000	0277	0915
Licenses, Fees or Registrations	Water NPDES Fees	532	855	006	0401	1829
Licenses, Fees or Registrations	Water NPDES Fees	532	855	006	0731	1829
Licenses, Fees or Registrations	Water Quality Construction Fees	532	855	007	0731	1830
Licenses, Fees or Registrations	Water Industrial Construction	532	855	008	0944	1831
Licenses, Fees or Registrations	Air Asbestos Fees	532	855	009	0944	1832
Licenses, Fees or Registrations	Air Construction Permit Fees	532	855	011	0944	1833
Licenses, Fees or Registrations	Lg. Hazard. Waste Generator Fees	532	855	012	0944	1834
Licenses, Fees or Registrations	Administrative Hearing Fees	532	855	017	0845	0919
Licenses, Fees or Registrations	Air Pollution Emission Permits	532	855	032	0091	0925
Licenses, Fees or Registrations	Air Pollution Emission Permits	532	855	032	0401	0925
Licenses, Fees or Registrations	Air Pollution Emission Permits	532	855	032	0738	0925
Licenses, Fees or Registrations	Air Pollution Operating	532	855	035	0401	0926
Licenses, Fees or Registrations	Air Pollution Operating	532	855	035	0944	0926
Licenses, Fees or Registrations	Electronic Products Recycling	532	855	074	0675	2166
Licenses, Fees or Registrations	Remediation Reimbursement Review	532	855	085	0214	2189
Licenses, Fees or Registrations	Copy Fees	532	855	100	0001	0939
Licenses, Fees or Registrations	FOIA Fees	532	855	118	0277	2288
Licenses, Fees or Registrations	Clean Construction or Demolition Debris Fees	532	855	123	0944	2300
Licenses, Fees or Registrations	Expedited Permit Fee	532	855	161	0944	2353
Licenses, Fees or Registrations	Smaller Sources Permits	532	855	193	0944	2485
Licenses, Fees or Registrations	Initial CCR Surface Impoundment Fees	532	855	227	0944	2686
Licenses, Fees or Registrations	Annual CCR Surface Impoundment Fees	532	855	228	0944	2687
Licenses, Fees or Registrations	Lead Testing-Lab Analysis	532	855	231	0288	2587

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	NPDES & Stormwater Permit Fees	532	855	233	0731	2605
Licenses, Fees or Registrations	Avoided Fees	532	855	234	0944	2606
Licenses, Fees or Registrations	CED Manufacturer Reg Fee	532	855	238	0078	2633
Licenses, Fees or Registrations	CED Recycler Reg Fee	532	855	239	0078	2634
Licenses, Fees or Registrations	Hazardous Waste Sites	532	855	265	0828	0976
Licenses, Fees or Registrations	Hazardous Waste Sites	532	855	265	0840	0976
Licenses, Fees or Registrations	Hazardous Waste Disposal Fac	532	855	268	0944	0977
Licenses, Fees or Registrations	Laboratory Fees	532	855	355	0336	0989
Licenses, Fees or Registrations	Laboratory Fees	532	855	355	0288	0989
Licenses, Fees or Registrations	Manifest	532	855	402	0944	1003
Licenses, Fees or Registrations	PIMW-Manifests	532	855	485	0944	1048
Licenses, Fees or Registrations	PIMW-Hauler Fees	532	855	486	0944	1049
Licenses, Fees or Registrations	PIMW-Transport Fees	532	855	487	0944	1050
Licenses, Fees or Registrations	Public Water Supply Operator	532	855	501	0944	1541
Licenses, Fees or Registrations	Public Water Supply Const	532	855	503	0944	1054
Licenses, Fees or Registrations	Sanitary Landfill	532	855	567	0089	1069
Licenses, Fees or Registrations	Sewer Construction Permits	532	855	568	0944	1070
Licenses, Fees or Registrations	Sanitary Landfill	532	855	571	0078	1401
Licenses, Fees or Registrations	Sanitary Landfill	532	855	571	0089	1401
Licenses, Fees or Registrations	Special Waste Hauling Permit	532	855	578	0840	1075
Licenses, Fees or Registrations	Special Waste Hauling Permit	532	855	578	0944	1075
Licenses, Fees or Registrations	Solid Waste Site Operator	532	855	585	0944	1078
Licenses, Fees or Registrations	Vehicle Emissions Inspec Fee	532	855	595	0963	1570
Licenses, Fees or Registrations	Toxic Chemical Release	532	855	613	0944	1086
Licenses, Fees or Registrations	Uniform Hazard Waste	532	855	701	0944	1495
Licenses, Fees or Registrations	Used Tire Storage Site	532	855	720	0944	1093
Local Illinois Governmental Units	Local IL Governmental Units	532	858	000	0270	1114
Miscellaneous	Miscellaneous	532	861	000	0001	1121
Miscellaneous	Miscellaneous	532	861	000	0065	1121
Miscellaneous	Miscellaneous	532	861	000	0074	1121
Miscellaneous	Miscellaneous	532	861	000	0270	1121
Miscellaneous	Miscellaneous	532	861	000	0288	1121
Miscellaneous	Miscellaneous	532	861	000	0731	1121
Miscellaneous	Miscellaneous Receipts	532	861	007	0214	2367
Other Illinois State Agency	Road Fund	532	864	011	0065	1129
Other Illinois State Agency	Road Fund	532	864	011	0963	1129
Other Illinois State Agency	Secretary of State	532	864	350	0074	1144
Other Illinois State Agency	Natural Resources	532	864	422	0074	1151
Other Illinois State Agency	Transportation	532	864	494	0731	1162
Other Illinois State Agency	Transportation	532	864	494	0828	1162
Other Illinois State Agency	Environmental Protection Trust	532	864	845	0074	1185
Other Illinois State Agency	Environmental Protection Trust	532	864	845	0207	1185
Other Illinois State Agency	Environmental Protection Trust	532	864	845	0828	1185
Other States	Other States	532	867	000	0065	1194
Private Organizations or Individuals	Private Organiza or Indiv	532	870	000	0074	1200
Private Organizations or Individuals	Private Organiza or Indiv	532	870	000	0845	1200
Private Organizations or Individuals	Private Organiza or Indiv	532	870	000	0859	1200
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0001	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0065	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0072	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0074	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0078	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0089	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0091	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0214	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0270	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0288	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0294	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0336	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0675	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0731	1228

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0765	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0828	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0845	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0944	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0963	1228
Repayment to State Pursuant to Law	Repayment Pursuant to Law	532	880	000	0072	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	532	880	000	0078	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	532	880	000	0294	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	532	880	000	0731	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	532	880	000	0828	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	532	880	000	0944	1243
Repayment to State Pursuant to Law	Grantee Interest Income	532	880	065	0564	1247
Repayment to State Pursuant to Law	Grantee Interest Income	532	880	065	0571	1247
Repayment to State Pursuant to Law	Repayment Pursuant to Law	532	880	858	0270	1284
Repayment to State Pursuant to Law	Local Govt/Drinking Water	532	880	868	0270	1566
Subscription or Publication Sales	Opinion Sales	532	888	030	0277	1296
Subscription or Publication Sales	Opinion Subscriptions	532	888	040	0277	1386
IL Health Information Exchange Authority	IL Health Information Exchange Authority	534	000			
Federal Government	Health and Human Services	534	831	075	0606	0618
Fed Monies Via Other Illinois Agency	Department of Public Health	534	840	413	0606	2316
Fed Monies Via Other Illinois Agency	Healthcare and Family Services	534	840	478	0606	2215
Licenses, Fees or Registrations	Connectivity and Usage Fees - State Agencies	534	855	167	0606	2394
Licenses, Fees or Registrations	HIE-Commercial Health Insurance Fees	534	855	207	0606	2399
Licenses, Fees or Registrations	ILHIE Direct Fees	534	855	208	0606	2400
Licenses, Fees or Registrations	Integrated Direct Fees	534	855	209	0606	2401
Licenses, Fees or Registrations	EHR Connect Fees	534	855	210	0606	2402
Licenses, Fees or Registrations	HIE-Lab Fees	534	855	211	0606	2403
Licenses, Fees or Registrations	HIE-Pharmacy Fees	534	855	212	0606	2404
Licenses, Fees or Registrations	HIE-Integrated Delivery Network Fees	534	855	213	0606	2405
Licenses, Fees or Registrations	HIE-Regional Health Information Org Fees	534	855	214	0606	2406
Licenses, Fees or Registrations	HIE-Community Healthcare Centers Fees	534	855	215	0606	2407
Repayment to State Pursuant to Law	Returned Petty Cash Fund	534	880	600	0606	1270
Guardianship and Advocacy Comm.	Guardianship & Advocacy Comm.	537	000			
Licenses, Fees or Registrations	Licenses/Fee or Registration	537	855	000	0297	0915
Local Illinois Governmental Units	Cook County Reimbursement	537	858	075	0297	2613
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	537	877	000	0001	1228
Repayment to State Pursuant to Law	Involuntary Withholding - Salary Refund	537	880	060	0001	2003
Commission on Human Rights	Commission on Human Rights	542	000			
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-GRF	542	820	030	0168	2396
Repay State/Jury Duty & Personal Phone Calls	Reim/Jury Duty & Recoveries	542	877	000	0001	1228
Repayment to State Pursuant to Law	Returned Petty Cash Fund	542	880	600	0001	1270
Illinois Criminal Justice Information Authority	Illinois Criminal Justice Information Authority	546	000			
Federal Government	Federal Government	546	831	000	0488	1748
Federal Government	Dept of Homeland Security - FEMA	546	831	035	0488	1952
Federal Government	U.S. Dept of Justice	546	831	110	0318	0629
Federal Government	U.S. Dept of Justice	546	831	110	0581	0629
Federal Government	Law Enforcement Admin	546	831	130	0488	0632
Federal Government	Federal Stimulus Package	546	831	999	0488	2178
Fed Monies Via Other Illinois Agency	DCFS Juvenile Justice Trust	546	840	911	0488	0747
Federal Program Income	Federal Program Income	546	841	000	0488	0752
Federal Program Income	Grantee Interest Income	546	841	150	0581	0760
Fines, Penalties or Violations	Circuit Clerk Fines, Penalties & Assessments	546	843	027	0335	2366
Licenses, Fees or Registrations	Motor Vehicle Insurers	546	855	423	0156	1022
Local Illinois Governmental Units	Local IL Governmental Units	546	858	000	0335	1114
Miscellaneous	Miscellaneous	546	861	000	0001	1121
Miscellaneous	Miscellaneous	546	861	000	0184	1121
Miscellaneous	Miscellaneous	546	861	000	0477	1121

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Miscellaneous	Miscellaneous	546	861	000	0488	1121
Miscellaneous	Miscellaneous	546	861	000	0513	1121
Miscellaneous	Miscellaneous	546	861	000	0539	1121
Other Illinois State Agency	Other IL State Agencies	546	864	000	0335	1127
Other Illinois State Agency	Dept. of Human Services	546	864	444	0001	1466
Other Illinois State Agency	Dept. of Human Services	546	864	444	0318	1466
Other Illinois State Agency	Dept. of Human Services	546	864	444	0335	1466
Other Illinois State Agency	Illinois State Police	546	864	493	0156	1161
Private Organizations or Individuals	Private Organiza or Indiv	546	870	000	0318	1200
Private Organizations or Individuals	Private Organiza or Indiv	546	870	000	0335	1200
Private Organizations or Individuals	Private Organiza or Indiv	546	870	000	0488	1200
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	546	877	000	0001	1228
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	546	879	000	0581	1240
Repayment to State Pursuant to Law	Returned Petty Cash Funds	546	880	600	0001	1270
Illinois Educational Labor Relations Bd.	IL Educational Labor Relations Bd.	548	000			
Fair Share Dues From Non-Members	Fair Share Dues Non Member	548	185	000	0996	0109
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	548	877	000	0001	1228
State Board of Investments		555	000			
Investment Income	Investment Income	555	852	000	0529	0870
Licenses, Fees or Registrations	Copy Fees	555	855	100	0529	0939
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	555	877	000	0529	1228
Repayment to State Pursuant to Law	Repay.-Other Employee Comp.	555	880	035	0529	1995
Illinois Toll Highway Authority	Illinois Toll Highway Authority	557	000			
Tolls	Tolls	557	600	000	0455	0516
Bond Issue Proceeds	Bond Issue Proceeds	557	803	000	0455	0571
Investment Income	Investment Income	557	852	000	0455	0870
Miscellaneous	Miscellaneous	557	861	000	0455	1121
Miscellaneous	Miscellaneous	557	861	000	0312	1121
Other Illinois State Agency	Transportation	557	864	494	0455	1162
Repayment to State Pursuant to Law	Returned Petty Cash Fund	557	880	600	0455	1270
Illinois Council on Developmental Disabilities	Illinois Council on Developmental Disabilities	558	000			
Federal Government	Health and Human Services	558	831	075	0131	0618
Fed Monies Via Other Illinois Agency	Vocational Rehabilitation	558	840	081	0131	0710
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	558	840	561	0131	0728
Other Illinois State Agency	Dept. of Human Services	558	864	462	0131	1155
Private Organizations or Individuals	Private Organiza or Indiv	558	870	000	0131	1200
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	558	877	000	0131	1228
Repayment to State Pursuant to Law	Returned Petty Cash Fund	558	880	600	0131	1270
Illinois Finance Authority	Illinois Finance Authority	560	000			
Loan Repayments	Fire Truck Revolving Loans	560	355	010	0572	1978
Loan Repayments	Ambulance Revolving Loans	560	355	015	0334	2303
Repayment of Loan Guarantees	Repay Loan Guaran.-Principal	560	524	050	0205	0456
Repayment of Loan Guarantees	Repay Loan Guaran.-Principal	560	524	050	0994	0456
Fund Transfers	General Revenue Fund	560	846	001	0994	0827
Fund Transfers	Build Illinois Bond Fund	560	846	971	0572	1628
Procurement Policy Board	Procurement Policy Board	562	000			
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	562	877	000	0001	1228
Workers' Compensation Commission	Workers' Compensation Comm.	563	000			
Employer Payments for Injured Employees	Employer Pay/Employee Comp	563	157	000	0431	0104
1/2% of Comp.Payment Made by Employers	1/2% Comp Pd Employer	563	422	000	0685	0344
Self Insurers Assessments	Self-Insured Employers	563	565	010	0940	0499
Fines, Penalties or Violations	Fines, Penalties, Violations	563	843	000	0179	0780
Fines, Penalties or Violations	Fines, Penalties, Violations	563	843	000	0534	0780
Licenses, Fees or Registrations	Self Insurance	563	855	566	0274	1533

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Self Insurance	563	855	566	0534	1533
Repayment to State Pursuant to Law	Returned Petty Cash Fund	563	880	600	0274	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	563	880	600	0534	1270
Reimbursements	Self-Insurer	563	890	095	0940	2715
Illinois Independent Tax Tribunal	Illinois Independent Tax Tribunal	564	000			
Licenses, Fees or Registrations	Filing Fees	564	855	071	0169	2142
Illinois Gaming Board	Illinois Gaming Board	565	000			
Admission Tax	Admission Tax Boat & Gambling	565	015	150	0129	0003
Riverboat Gambling Wagering Tax	Riverboat Gambling Wagering Tax	565	532	000	0129	0467
Video Gaming Tax	30% Video Terminal Tax	565	534	001	0694	2292
Video Gaming Tax	30% Video Terminal Tax	565	534	001	0842	2292
Sports Wagering Tax	Sports Wagering Tax	565	536	000	0968	2706
Fines, Penalties or Violations	Civil Penalties	565	843	013	0007	0783
Fines, Penalties or Violations	Fines and Penalties for Video Gaming	565	843	026	0007	2329
Licenses, Fees or Registrations	VGA-Establishment Application Fees	565	855	039	0129	2655
Licenses, Fees or Registrations	VGA-Manufacturers' Licenses	565	855	104	0129	2273
Licenses, Fees or Registrations	VGA-Distributor Licenses	565	855	105	0129	2274
Licenses, Fees or Registrations	VGA-Terminal Operator Licenses	565	855	106	0129	2275
Licenses, Fees or Registrations	VGA-Supplier Licenses	565	855	107	0129	2276
Licenses, Fees or Registrations	VGA-Technician Licenses	565	855	108	0129	2277
Licenses, Fees or Registrations	VGA-Establishment Licenses	565	855	109	0129	2278
Licenses, Fees or Registrations	VGA-Terminal Licenses	565	855	110	0129	2279
Licenses, Fees or Registrations	VGA-Handler Licenses	565	855	111	0129	2280
Licenses, Fees or Registrations	VGA-Manufacturer Application Fees	565	855	112	0129	2281
Licenses, Fees or Registrations	VGA-Distributor Application Fees	565	855	113	0129	2282
Licenses, Fees or Registrations	VGA-Terminal Operator Application Fees	565	855	114	0129	2283
Licenses, Fees or Registrations	VGA-Supplier Application Fees	565	855	115	0129	2284
Licenses, Fees or Registrations	VGA-Technician Application Fees	565	855	116	0129	2285
Licenses, Fees or Registrations	VGA-Handler Application Fees	565	855	117	0129	2286
Licenses, Fees or Registrations	Occupational Renewal Fees	565	855	132	0129	2330
Licenses, Fees or Registrations	Riverboat Supplier's Application Fees	565	855	133	0129	2331
Licenses, Fees or Registrations	Riverboat Supplier's License Fees	565	855	134	0129	2332
Licenses, Fees or Registrations	Badge Replacement Issued Fees	565	855	146	0129	2341
Licenses, Fees or Registrations	VGA-Badge Replacement Fee	565	855	186	0129	2454
Licenses, Fees or Registrations	Gaming Positions	565	855	311	0972	2677
Licenses, Fees or Registrations	RB Org Gaming License App Fee	565	855	312	0129	2678
Licenses, Fees or Registrations	RB Org Gaming License Background Investigation Fee	565	855	313	0129	2679
Licenses, Fees or Registrations	SW Occupational License Fees	565	855	314	0129	2680
Licenses, Fees or Registrations	SW Occupational Renewal Fees	565	855	315	0129	2681
Licenses, Fees or Registrations	SW Badge Replacement Fees	565	855	316	0129	2682
Licenses, Fees or Registrations	SW Mgmt Services Provider License Fee	565	855	317	0968	2693
Licenses, Fees or Registrations	SW Tier 2 Data Provider License Fee	565	855	318	0968	2694
Licenses, Fees or Registrations	SW Master Sports Wagering License	565	855	319	0968	2695
Licenses, Fees or Registrations	SW Supplier Application Fee	565	855	320	0968	2696
Licenses, Fees or Registrations	SW Supplier License Fee	565	855	321	0968	2697
Licenses, Fees or Registrations	SW Mgmt Services Provider App Fee	565	855	322	0968	2698
Licenses, Fees or Registrations	RB Reconciliation Fee	565	855	323	0972	2699
Licenses, Fees or Registrations	RB Organization Gaming License Fee	565	855	324	0972	2700
Licenses, Fees or Registrations	Manufactured Home License	565	855	422	0129	1712
Licenses, Fees or Registrations	Riverboat Gambling Occupational License Fees	565	855	438	0129	1031
Licenses, Fees or Registrations	Riverboat Gambling Owners License Fees	565	855	442	0001	1034
Licenses, Fees or Registrations	Riverboat Gambling Owners License Fees	565	855	442	0129	1034
Repay State/Jury Duty & Personal Calls	Repay State/Jury Duty & Personal Calls	565	877	000	0129	1228
Repayment to State Pursuant to Law	Returned Petty Cash Fund	565	880	600	0129	1270
Liquor Control Commission	Liquor Control Commission	567	000			
Fines, Penalties or Violations	Fines, Penalties or Violations	567	843	000	0001	0780
Fines, Penalties or Violations	Circuit Clerk	567	843	910	0821	0821
Fund Transfers	Youth Alcohol & Substance	567	846	128	0821	0845

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Liquor Licenses	567	855	390	0001	0996
Licenses, Fees or Registrations	Liquor Licenses	567	855	390	0821	0996
Licenses, Fees or Registrations	Duplicate Liquor License	567	855	393	0001	0997
Miscellaneous	Liquor Control Commission	567	861	100	0001	1838
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	567	877	000	0821	1228
Repayment to State Pursuant to Law	Returned Petty Cash Fund	567	880	600	0821	1270
Illinois State Charter School Commission	Illinois State Charter School Commission	568	000			
Licenses, Fees or Registrations	Charter School Authorization Fee	568	855	166	0674	2393
Private Organizations or Individuals	Private Organizations or Individuals	568	870	000	0674	1200
Illinois Law Enforcement Training and Standards Board	Illinois Law Enforcement Training and Standards Board	569	000			
Federal Government	U.S. Dept. of Justice	569	831	110	0923	0629
Fed Monies Via Other Illinois Agency	IEMA - Homeland Security	569	840	110	0923	1894
Fed Monies Via Other Illinois Agency	Attorney General	569	840	340	0923	2635
Fed Monies Via Other Illinois Agency	Criminal Justice Trust Fund	569	840	488	0923	0724
Fed Monies Via Other Illinois Agency	Juvenile Justice Trust Fund	569	840	911	0923	0747
Licenses, Fees or Registrations	Academy Training Fees	569	855	154	0517	1510
Licenses, Fees or Registrations	Application Fees	569	855	042	0517	0928
Licenses, Fees or Registrations	Entrants Fees	569	855	005	0517	1511
Miscellaneous	Miscellaneous	569	861	000	0879	1121
Other Illinois State Agency	Dept. of Human Services - GRF	569	864	444	0923	1466
Other Illinois State Agency	Il Crimin Justice Info Auth	569	864	546	0923	1168
Other Illinois State Agency	Violent Crime Victims Assistance	569	864	929	0923	1186
Prisoner Review Board	Prisoner Review Board	578	000			
Miscellaneous	Miscellaneous	578	861	000	0001	1121
Other Illinois State Agency	Attorney General	578	864	340	0001	1143
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	578	877	000	0001	1228
Illinois Racing Board	Illinois Racing Board	579	000			
Admission Tax	Admission Tax-Racetracks	579	015	100	0632	0002
Admission Tax	Admission Fee-OTB	579	015	250	0632	2347
Privilege Tax	Horse Racing - Tracks	579	470	200	0632	2625
Privilege Tax	Horse Racing - ADW	579	470	300	0632	2624
Privilege Tax	Quarterhorse - Tracks	579	470	400	0631	2623
Privilege Tax	StandardBred Purse - ADW	579	470	500	0217	2622
Fines, Penalties and Violations	Fines & Penalties	579	843	120	0632	0806
Licenses, Fees or Registrations	Annual Charity Assessment	579	855	037	0271	1364
Licenses, Fees or Registrations	Photo ID Fees	579	855	135	0632	2333
Licenses, Fees or Registrations	Fingerprint Fees	579	855	222	0632	1385
Licenses, Fees or Registrations	Occupation Licenses	579	855	300	0632	1365
Licenses, Fees or Registrations	Organization Licenses	579	855	600	0632	1368
Miscellaneous	Racing Board	579	861	200	0632	1837
Repay State/Jury Duty & Personal Calls	Repay State/Jury Duty & Personal Calls	579	877	000	0632	1228
Surcharge	2% Winning Wager Surcharge	579	894	020	0632	2469
Surcharge	2% Winning Wager Surcharge	579	894	020	0785	2469
Property Tax Appeal Board	Property Tax Appeal Board	580	000			
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	580	877	000	0001	1228
Subscription or Publication Sales	Books/Magazine & Periodicals	580	888	005	0001	1290
Sex Offender Management Board	Sex Offender Management Board	583	000			
Federal Government	U.S. Dept. of Justice	583	831	110	0527	0629
State Board of Education	State Board of Education	586	000			
Loan Repayments	Loan Repayments	586	355	000	0605	0295
Loan Repayments	Loan Repayments-Interest	586	355	025	0569	0296
Loan Repayments	Loan Repayments-Interest	586	355	025	0130	0296
Loan Repayments	Loan Repayments-Principal	586	355	050	0567	0297
Loan Repayments	Loan Repayments-Principal	586	355	050	0569	0297

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Loan Repayments	Loan Repayments-Principal	586	355	050	0605	0297
Loan Repayments	Loan Repayments-Principal	586	355	050	0130	0297
Program Income	Grantee Interest Income	586	472	150	0001	0398
Federal Government	DHHS-Refugee Services	586	831	005	0560	1964
Federal Government	Agriculture, Department of	586	831	010	0410	0594
Federal Government	DHHS-Trng School Health Persnl	586	831	025	0560	1965
Federal Government	Defense, Department of	586	831	055	0561	0604
Federal Government	Education, Department of	586	831	058	0561	0607
Federal Government	U.S. Dept. of Justice	586	831	110	0560	0629
Federal Government	Labor, Department of	586	831	120	0560	0630
Federal Government	National Community Service	586	831	133	0560	0634
Federal Government	Federal Stimulus Package	586	831	999	0001	2178
Federal Government	Federal Stimulus Package	586	831	999	0410	2178
Federal Government	Federal Stimulus Package	586	831	999	0561	2178
Federal Monies Via Other State or Organization	Fed. Monies via Other State or Org.	586	837	000	0561	1381
Fed Monies Via Other Illinois Agency	ISP Federal Project Fund	586	840	904	0561	1573
Federal Program Income	Federal Program Income	586	841	000	0410	0752
Federal Program Income	Grantee Interest Income	586	841	150	0561	0760
Federal Program Income	Grantee Interest Income ARRA	586	841	999	0410	2226
Federal Program Income	Grantee Interest Income ARRA	586	841	999	0561	2226
Fed Govt Indirect Cost Reimbursement	US Department of Agriculture	586	842	010	0001	0765
Fed Govt Indirect Cost Reimbursement	US Department of Agriculture	586	842	010	0144	0765
Fed Govt Indirect Cost Reimbursement	Education, US Department of	586	842	057	0001	0768
Fed Govt Indirect Cost Reimbursement	Education, US Department of	586	842	057	0144	0768
Fed Govt Indirect Cost Reimbursement	Health & Human Services	586	842	075	0001	0771
Fed Govt Indirect Cost Reimbursement	Health & Human Services	586	842	075	0144	0771
Fed Govt Indirect Cost Reimbursement	Labor, Dept. of	586	842	120	0001	0774
Fed Govt Indirect Cost Reimbursement	ISBE Fed Nat'l Comm Serv	586	842	183	0001	0776
Fed Govt Indirect Cost Reimbursement	SBE & Job Training Partners	586	842	656	0001	0779
Fines, Penalties or Violations	Interest Penalty	586	843	061	0569	0794
Fund Transfers	General Revenue Fund	586	846	001	0130	0827
Fund Transfers	General Revenue Fund	586	846	001	0567	0827
Fund Transfers	General Revenue Fund	586	846	001	0605	0827
Fund Transfers	School Technology Revolving Loan	586	846	568	0569	1574
Licenses, Fees or Registrations	Review and Inspection School Facilities	586	855	094	0001	2255
Licenses, Fees or Registrations	H. S. Equivalency Testing	586	855	272	0161	0979
Licenses, Fees or Registrations	Private Business Schools	586	855	480	0001	1046
Licenses, Fees or Registrations	Teacher's Certification	586	855	590	0016	1080
Licenses, Fees or Registrations	Teacher's Certification	586	855	590	0159	1080
Licenses, Fees or Registrations	Transfer of Regional Fund Balance	586	855	846	0159	1113
Miscellaneous	Miscellaneous	586	861	000	0561	1121
Miscellaneous	Miscellaneous	586	861	000	0001	1121
Miscellaneous	Miscellaneous	586	861	000	0144	1121
Miscellaneous	Miscellaneous	586	861	000	0410	1121
Other Illinois State Agency	Early Intervention Revolving	586	864	355	0502	1411
Other Illinois State Agency	Children & Family Services	586	864	418	0144	1149
Other Illinois State Agency	Dept. of Human Services	586	864	444	0144	1466
Other Illinois State Agency	Capital Development Board	586	864	511	0144	2016
Private Organizations or Individuals	Private Organizations or Individuals	586	870	000	0144	1200
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	586	877	000	0001	1228
Repayment to State Pursuant to Law	Returned Petty Cash Fund	586	880	600	0001	1270
State Board of Elections	State Board of Elections	587	000			
Repayment-Unused Grant Funds	Repayment-Unused Grant Funds	587	633	000	0206	1981
Federal Government	Fed. Election Assist.-Ind.w/Disab.	587	831	040	0206	1970
Federal Government	Health and Human Services	587	831	075	0206	0618
Federal Government	General Services Administration	587	831	875	0206	1860
Fed Gov't Indirect Cost Reimbursement	Fed Gov't Indirect Cost Reimbursement	587	842	000	0001	0764
Fines, Penalties or Violations	Interest	587	843	061	0206	0794
Private Organizations or Individuals	Private Organizations or Individuals	587	870	000	0467	1200
Repayment to State Pursuant to Law	Returned Petty Cash Fund	587	880	600	0001	1270

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Subscription or Publication Sales	Copy Petitions & Materials	587	888	100	0001	1303
State Emergency Management Agency	State Emergency Mgmt Agency	588	000			
Federal Government	Dept. of Homeland Security-FEMA	588	831	035	0491	1952
Federal Government	Dept. of Homeland Security	588	831	045	0491	1971
Federal Government	Commerce, Department of	588	831	050	0710	0600
Federal Government	FEMA - Disaster 3230	588	831	059	0491	2030
Federal Government	Environmental Protection Agency	588	831	060	0191	0608
Federal Government	Environmental Protection Agency	588	831	060	0484	0608
Federal Government	Environmental Protection Agency	588	831	060	0497	0608
Federal Government	FEMA/Agreement #997DR	588	831	064	0491	0609
Federal Government	FEMA 0871-HM	588	831	066	0491	0611
Federal Government	Emergency Management Agency	588	831	068	0001	0613
Federal Government	Emergency Management Agency	588	831	068	0484	0613
Federal Government	Emergency Management Agency	588	831	068	0491	0613
Federal Government	Emergency Management Agency	588	831	068	0497	0613
Federal Government	FEMA/Agreement #860-DR	588	831	073	0491	0616
Federal Government	FEMA/Agreement #1278	588	831	074	0491	0617
Federal Government	Health & Human Services	588	831	075	0067	0618
Federal Government	FEMA-State Disaster #1025DR	588	831	076	0491	0619
Federal Government	FEMA/Agreement #941	588	831	079	0491	0622
Federal Government	U.S. Dept. of Justice	588	831	110	0497	0629
Federal Government	U.S. Dept. of Justice	588	831	110	0710	0629
Federal Government	Nuclear Regulator Commission	588	831	149	0796	0639
Federal Government	Small Business Admin	588	831	158	0491	0640
Federal Government	FEMA/Agreement #1053DR	588	831	171	0491	0642
Federal Government	Transportation, Department	588	831	180	0497	0643
Federal Government	FEMA #3161	588	831	611	0491	1668
Federal Government	FEMA/Agreement #1112DR	588	831	660	0491	0657
Federal Government	FEMA/Agreement #1110DR	588	831	661	0491	0658
Federal Government	FEMA/Agreement #1129DR	588	831	662	0491	0659
Federal Government	FEMA/Grant #1188DR	588	831	663	0491	1429
Federal Government	FEMA #3134-EM-IL	588	831	665	0491	1571
Federal Government	Fed Gov/FEMA Grant 1170	588	831	670	0491	1389
Federal Government	FEMA	588	831	799	0067	1741
Federal Government	FEMA	588	831	799	0491	1741
Federal Government	FEMA	588	831	799	0667	1741
Federal Government	FEMA	588	831	799	0710	1741
Federal Government	FEMA	588	831	799	0796	1741
Federal Monies Via Other State or Organization	Council of Great Lakes Gov.	588	837	025	0067	0700
Federal Monies via Other Illinois Agency	Homeland Security	588	840	045	0497	1975
Federal Monies via Other Illinois Agency	Department of Public Health	588	840	413	0710	2316
Fed Govt Indirect Cost Reimbursement	FEMA - Checks	588	842	069	0001	1781
Fines, Penalties or Violations	Fines/Penalty or Violations	588	843	000	0067	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	588	843	000	0173	0780
Fund Transfers	General Revenue Fund	588	846	001	0667	0827
Fund Transfer	Disaster Relief Refunds	588	846	491	0001	1794
Licenses, Fees or Registrations	Radon Mitigation Installers Tag	588	855	087	0067	2225
Licenses, Fees or Registrations	Conference Fees	588	855	097	0173	0937
Licenses, Fees or Registrations	Copy Fees	588	855	100	0001	0939
Licenses, Fees or Registrations	Copy Fees	588	855	100	0796	0939
Licenses, Fees or Registrations	Laser Registration Fees	588	855	216	0067	2501
Licenses, Fees or Registrations	Industrial Radiographers	588	855	346	0067	0986
Licenses, Fees or Registrations	Low Level Waste 13(A) (B1)	588	855	396	0942	0999
Licenses, Fees or Registrations	Low Level Waste 13(A) (B1)	588	855	396	0943	0999
Licenses, Fees or Registrations	Mammography Install. Fee	588	855	400	0067	1523
Licenses, Fees or Registrations	Nuclear Reactor Ann Assess	588	855	425	0796	1024
Licenses, Fees or Registrations	Nuclear Fuel Storage Fee	588	855	427	0796	1025
Licenses, Fees or Registrations	Nurse Agencies	588	855	429	0796	1027
Licenses, Fees or Registrations	Nuclear Spent Fuel	588	855	431	0796	1538
Licenses, Fees or Registrations	Radon Licensing	588	855	508	0067	1494

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Radiation Machine Svc. Providers	588	855	509	0067	1719
Licenses, Fees or Registrations	Radiation Mach. Inspect./Reg.	588	855	510	0067	1612
Licenses, Fees or Registrations	Radiation Image/Therapeutic Op.	588	855	511	0067	1613
Licenses, Fees or Registrations	Radiation Machine Inspection	588	855	512	0067	1055
Licenses, Fees or Registrations	Radiation Technology Accred.	588	855	513	0067	1056
Licenses, Fees or Registrations	Radiation Producing Machines	588	855	514	0067	1057
Licenses, Fees or Registrations	Radioactive Material License	588	855	515	0067	1058
Licenses, Fees or Registrations	Recovery & Remediation Fees	588	855	519	0067	1454
Licenses, Fees or Registrations	Radon Detection Fees	588	855	524	0001	1062
Licenses, Fees or Registrations	Water Permits	588	855	730	0067	1096
Miscellaneous	Miscellaneous	588	861	000	0001	1121
Miscellaneous	Miscellaneous	588	861	000	0710	1121
Licenses, Fees or Registrations	Miscellaneous	588	861	000	0796	1121
Other States	Other States Relief	588	867	015	0491	2352
Other States	Other States Relief	588	867	015	0667	2352
Private Organizations or Individuals	Private Organiza or Indiv	588	870	000	0001	1200
Private Organizations or Individuals	Private Organiza or Indiv	588	870	000	0067	1200
Private Organizations or Individuals	Private Organiza or Indiv	588	870	000	0173	1200
Private Organizations or Individuals	Private Organiza or Indiv	588	870	000	0667	1200
Private Organizations or Individuals	Private Organiza or Indiv	588	870	000	0796	1200
Private Organizations or Individuals	Private Organiza or Indiv	588	870	000	0882	1200
Private Organizations or Individuals	BSF Railways Derailment	588	870	165	0491	2525
Private Organizations or Individuals	BSF Railways Derailment	588	870	165	0667	2525
Private Organizations or Individuals	BSF Railways Derailment	588	870	165	0710	2525
Private Organizations or Individuals	BSF Railways Derailment	588	870	165	0942	2525
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	588	877	000	0001	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	588	877	000	0067	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	588	877	000	0491	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	588	877	000	0497	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	588	877	000	0942	1228
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	588	879	000	0001	1240
Repayment to State Pursuant to Law	Repayment Pursuant to Law	588	880	000	0971	1243
Repayment to State Pursuant to Law	Grantee Interest Income	588	880	065	0491	1247
Repayment to State Pursuant to Law	Returned Petty Cash Fund	588	880	600	0796	1270
Reimbursements	Reimbursements of Prior Costs	588	890	000	0497	1524
Reimbursements	Reimbursements of Prior Costs	588	890	000	0667	1524
Reimbursements	Reimbursements of Prior Costs	588	890	000	0710	1524
Reimbursements	U.S. NRC Agreement Reimb.	588	890	030	0067	2004
Reimbursements	Katrina - EMAC	588	890	035	0001	2066
State Employees Retirement System	State Employees Retirement Sys.	589	000			
Off-Set Claims	Child Support	589	419	015	0479	1682
Contributions by Employees	Contributions/Current Year Service	589	812	100	0479	0573
Contributions by Employees	Current Year/Employer	589	812	150	0479	0574
Contributions by Employees	Contributions/Prior Year Service	589	812	200	0479	0576
Contributions by Employer	Contributions by Employer	589	815	000	0001	0577
Contributions by Employer	Contributions by Employer	589	815	000	0479	0577
Contributions by Employer	Contributions by Employer	589	815	000	0788	0577
Contributions from State Pension Fund	Contrib/State Pension Fd	589	818	000	0479	0580
Employees Receivable and Repayment of Refunded Contributions	Employees Receivable	589	821	000	0479	0591
Fund Transfers	St Pension Obligation Acc Bond Fund	589	846	825	0479	2662
Interest Paid by Members	Interest Paid by Members	589	849	000	0479	0869
Miscellaneous	Miscellaneous	589	861	000	0455	1121
Miscellaneous	Miscellaneous	589	861	000	0479	1121
Rental Income	Property	589	876	500	0479	1225
Repayment to State Pursuant to Law	Involuntary Withholding Collections	589	880	015	0479	1810
Repayment to State Pursuant to Law	Prior Fiscal Year Overpayment	589	880	110	0001	2471
Sale of Investments	Sale of Investments	589	882	000	0479	1286
Illinois Labor Relations Board	Illinois Labor Relations Board	590	000			
Licenses, Fees or Registrations	Copy Fees	590	855	100	0001	0939

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Miscellaneous	Miscellaneous	590	861	000	0001	1121
State Police Merit Board	State Police Merit Board	591	000			
Licenses, Fees or Registrations	Application Fees	591	855	042	0001	0928
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	591	877	000	0001	1228
State Fire Marshal, Office of	State Fire Marshal, Office of	592	000			
Boiler Inspection Fees	Boiler Inspection Fees	592	050	000	0001	0044
Boiler Inspection Fees	Boiler Inspection Fees	592	050	000	0047	0044
Federal Government	Environmental Protection Agency	592	831	060	0580	0608
Fines, Penalties or Violations	Fire Prevention Fines & Penalties	592	843	005	0047	2557
Fines, Penalties or Violations	Elevator Safety and Regulation Act	592	843	019	0047	2259
Fines, Penalties or Violations	Underground Storage Tank	592	843	095	0072	0802
Licenses, Fees or Registrations	Sprinkler Contractor Licenses	592	855	030	0047	1976
Licenses, Fees or Registrations	State Certification Exam	592	855	047	0047	2067
Licenses, Fees or Registrations	Pyrotechnic Distrib. & Operator License	592	855	052	0047	2079
Licenses, Fees or Registrations	Elevator Safety and Regulation Act	592	855	063	0047	2106
Licenses, Fees or Registrations	Copy Fees	592	855	100	0047	0939
Licenses, Fees or Registrations	Fire Equip Distr & Employees	592	855	237	0047	0966
Licenses, Fees or Registrations	Fuel Haulers	592	855	247	0047	0973
Licenses, Fees or Registrations	Subpoena Fees	592	855	587	0072	1079
Licenses, Fees or Registrations	Underground Storage Tank	592	855	713	0047	1090
Licenses, Fees or Registrations	Underground Storage Tank	592	855	713	0072	1090
Private Organizations or Individuals	JFSIP Training Contributions	592	870	195	0047	2561
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	592	877	000	0047	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	592	877	000	0072	1228
State Teachers Retirement System	State Teachers Retirement Sys.	593	000			
Group Insurance Premium	Ins Prem-Teacher Direct Pay	593	233	400	0203	0122
Group Insurance Premium	Ins Premium-Retired Teachers	593	233	500	0203	0123
Reimbursement from Third Party Payee	Reimbursement/Third Party	593	522	000	0203	0454
Federal Government	Medicare Part D	593	831	031	0203	2104
Fund Transfers	General Revenue Fund	593	846	001	0203	0827
Fund Transfers	Teacher Health Insurance Security Fund	593	846	203	0473	2714
Fund Transfers	Pension Contribution Fund	593	846	472	0473	1828
Fund Transfers	Pension Contrib. Fund-PA 93-665	593	846	585	0789	1893
Fund Transfers	St Pension Obligation Acc Bond Fund	593	846	825	0473	2662
Fund Transfers	St Pension Obligation Acc Bond Fund	593	846	825	0479	2662
Repayment to State Pursuant to Law	Returned Petty Cash Fund	593	880	600	0473	1270
Sale of Investments	Sale of Investments	593	882	000	0473	1286
Board of Higher Education	Board of Higher Education	601	000			
Patient Payments	Tinley Park MH/DD Center	601	440	014	0736	0359
Program Income	Grantee Interest Income	601	472	150	0736	0398
Surety Bond Forfeitures	Surety Bond Forfeitures	601	597	000	0751	0515
Federal Government	Education, Department of	601	831	058	0736	0607
Federal Government	Education, Department of	601	831	058	0983	0607
Fed Monies via Other Illinois Agency	Via Other Illinois State Agency	601	840	000	0736	0702
Fed Monies via Other Illinois Agency	SBE Fed Dept of Education-ILDS	601	840	008	0736	2544
Fed Monies via Other Illinois Agency	SBE Fed Dept of Education-Common Core	601	840	019	0736	2474
Fed Monies via Other Illinois Agency	SBE Fed Dept of Education	601	840	561	0736	0728
Licenses, Fees or Registrations	Degree Granting Fees-Institutions	601	855	083	0660	2196
Licenses, Fees or Registrations	Operating Authority Fees	601	855	084	0082	2197
Licenses, Fees or Registrations	Operating Authority Fees	601	855	084	0661	2197
Licenses, Fees or Registrations	Operating Authority Fees	601	855	084	0766	2197
Licenses, Fees or Registrations	Application & Renewal Fees	601	855	148	0751	2363
Miscellaneous	Miscellaneous	601	861	000	0001	1121
Other Illinois State Agencies	ISBE-Common Core State Standards	601	864	020	0736	2373
Other Illinois State Agencies	Dept of Commerce & Economic Opportunity	601	864	420	0736	1150
Other Illinois State Agencies	Capital Development Board	601	864	511	0736	2016
Other Illinois State Agencies	Illinois State Board of Education	601	864	586	0736	1172

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Other Illinois State Agencies	Community College Board	601	864	684	0736	1642
Other Illinois State Agencies	Illinois Public Universities/Public Agenda	601	864	690	0736	2133
Other Illinois State Agencies	Illinois Student Assistance Commission	601	864	691	0736	2134
Other States	Florida Department of Education	601	867	020	0736	2440
Private Organizations or Individuals	Chief State School Officer	601	870	020	0736	1687
Private Organizations or Individuals	Not-For-Profit Entities/Public Agenda	601	870	130	0736	2131
Private Organizations or Individuals	For-Profit Institutions/Public Agenda	601	870	135	0736	2132
Private Organizations or Individuals	Not-For-Profit/CCA	601	870	145	0736	2482
Private Organizations or Individuals	Not-For-Profit/Joyce Foundation	601	870	160	0736	2524
Private Organizations or Individuals	Not-For-Profit/MHEC	601	870	170	0736	2531
Private Organizations or Individuals	Not-For-Profit/CAEL	601	870	175	0736	2541
Private Organizations or Individuals	Not-For-Profit/College Board	601	870	185	0736	2555
Private Organizations or Individuals	Not-For-Profit/USAF Funds	601	870	190	0736	2559
Private Organizations or Individuals	Not-For-Profit/INCCRRA	601	870	200	0736	2566
Private Organizations or Individuals	Private Org or Indiv/CHEA	601	870	205	0736	2586
Private Organizations or Individuals	Private Org or Indiv/RTI	601	870	215	0736	2589
Private Organizations or Individuals	Private Org or Indiv/IERC	601	870	220	0736	2593
Private Organizations or Individuals	Private Org or Indiv/SHEEO	601	870	225	0736	2607
Private Organizations or Individuals	Private Org or Indiv/Synergy Ent	601	870	230	0736	2608
Private Organizations or Individuals	Private Org or Indiv/Lumina	601	870	235	0736	2626
Repayment to State Pursuant to Law	Grantee Interest Income	601	880	065	0983	1247
Repayment to State Pursuant to Law	DFI Awards	601	880	080	0001	2033
Chicago State University	Chicago State University	608	000			
Other Illinois State Agencies	Chicago State University	608	864	608	0223	1891
Governors' State University	Governors' State University	616	000			
Reimbursements	University Locally Held Funds	616	890	090	0007	2610
Northeastern Illinois University	Northeastern Illinois University	620	000			
Reimbursements	University Locally Held Funds	620	890	090	0007	2610
Illinois State University	Illinois State University	636	000			
Reimbursements	University Locally Held Funds	636	890	090	0007	2610
Southern Illinois University	Southern Illinois University	664	000			
Miscellaneous	Miscellaneous	664	861	000	0001	1121
Reimbursements	University Locally Held Funds	664	890	090	0007	2610
University of Illinois	University of Illinois	676	000			
Reimbursements	University Locally Held Funds	676	890	090	0007	2610
Illinois Community College Board	Illinois Community College Board	684	000			
Contributions to State by State Officers	Contribution/State Officers Salaries	684	819	000	0001	1714
Federal Government	U.S. Dept. of Education	684	831	058	0339	0607
Federal Government	U.S. Dept. of Education	684	831	058	0692	0607
Federal Government	FEMA Agreement #878	684	831	078	0339	0621
Federal Government	Labor, Department of	684	831	120	0339	0630
Federal Monies Via Other State or Org.	Fed. Monies via Other State or Org.	684	837	000	0339	1381
Fed Monies Via Other Illinois Agency	Sale of Grant Purch Equipment	684	840	016	0772	2651
Fed Monies Via Other Illinois Agency	Title III Soc. Sec. & Emp. Svcs.	684	840	052	0339	0706
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	684	840	561	0339	0728
Fed Govt Indirect Cost Reimbursement	ICCB Fund	684	842	339	0001	1384
Fed Govt Indirect Cost Reimbursement	Fed Govt Indirect Cost Reimb.	684	842	000	0350	0764
Licenses, Fees or Registrations	Cook County GED	684	855	232	0161	2604
Miscellaneous	Miscellaneous	684	861	000	0001	1121
Miscellaneous	Miscellaneous	684	861	000	0339	1121
Miscellaneous	Miscellaneous	684	861	000	0350	1121
Other Illinois State Agency	CMS	684	864	416	0339	1148
Other Illinois State Agency	DCFS	684	864	418	0339	1149
Other Illinois State Agency	DCEO	684	864	420	0339	1150

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Other Illinois State Agency	Corrections	684	864	426	0001	1372
Other Illinois State Agency	Corrections	684	864	426	0161	1372
Other Illinois State Agency	Corrections	684	864	426	0339	1372
Other Illinois State Agency	Human Services	684	864	444	0339	1466
Other Illinois State Agency	IL State Toll Highway Authority	684	864	455	0339	1153
Other Illinois State Agency	Public Aid	684	864	478	0339	1158
Other Illinois State Agency	IDOT	684	864	494	0339	1162
Other Illinois State Agency	State Board of Education	684	864	586	0161	1172
Other Illinois State Agency	State Board of Education	684	864	586	0339	1172
Other Illinois State Agency	Board of Higher Education	684	864	601	0339	1621
Other Illinois State Agency	University of Illinois	684	864	676	0339	1182
Other States	Other States	684	867	000	0070	1194
Other States	Other States	684	867	000	0161	1194
Private Organizations or Individuals	Private Organiza or Indiv	684	870	000	0339	1200
Reim/Jury Duties & Recoveries	Reimburse State Jury Duty & Phone	684	877	000	0001	1228
Reim/Jury Duties & Recoveries	Reimburse State Jury Duty & Phone	684	877	000	0339	1228
Reim/Jury Duties & Recoveries	Reimburse State Jury Duty & Phone	684	877	000	0692	1228
Repayment to State Pursuant to Law	Grantee Interest Income	684	880	065	0772	1247
Student Assistance Commission	Student Assistance Commission	691	000			
Loan Repayments	Principal	691	355	050	0663	0297
Local Funds	Local Funds/ISAC	691	373	000	0773	0300
Participant Prepayment	Participant Prepayment	691	435	000	0557	1482
Repurchased Student Loans	Repurchased Student Loans	691	514	000	0663	0453
Repayment of Teachers Scholarships	Repay Teachers Scholarships Grant	691	525	000	0259	1489
Repayment of Teachers Scholarships	Repay Teachers Scholarships	691	526	000	0001	0457
Repayment of Teachers Scholarships	Repay Teachers Scholarships	691	526	000	0092	0457
Repayment of Teachers Scholarships	Repay Teachers Scholarships	691	526	000	0242	0457
Federal Government	Education, Department of	691	831	058	0092	0607
Federal Government	Education, Department of	691	831	058	0663	0607
Federal Government	Education, Department of	691	831	058	0701	0607
Federal Government	US Department of Justice	691	831	110	0701	0629
Federal Program Income	Lending Inst Interest Income	691	841	120	0663	0759
Federal Program Income	Lending Inst Interest Income	691	841	120	0664	0759
Fines, Penalties or Violations	Late Payment Penalty	691	843	067	0557	1484
Fund Transfers	Federal Projects Fund	691	846	663	0664	1647
Fund Transfers	Student Loan Operating Fund	691	846	664	0663	1644
Licenses, Fees or Registrations	Administrative Fees	691	855	003	0557	1483
Licenses, Fees or Registrations	Default Fees	691	855	057	0663	2093
Licenses, Fees or Registrations	Loan Processing & Issuance Fee	691	855	352	0664	1632
Licenses, Fees or Registrations	Portfolio Maintenance Fees	691	855	353	0664	1633
Licenses, Fees or Registrations	Fed. Direct Consolidation Fees	691	855	354	0664	1634
Miscellaneous	Miscellaneous	691	861	000	0001	1121
Miscellaneous	Miscellaneous	691	861	000	0664	1121
Miscellaneous	Miscellaneous	691	861	000	0701	1121
Private Organizations or Individuals	Private Org./Foundations Grants	691	870	060	0677	1871
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	691	877	000	0664	1228
Repayment to State Pursuant to Law	Restitutions	691	880	725	0001	1283
Repayment to State Pursuant to Law	Restitutions	691	880	725	0663	1283
Repayment to State Pursuant to Law	Employee Vacation/Sick Repayment	691	880	800	0773	1577
Sale of State Assets	IDAPP Loan Sale Proceeds	691	881	200	0664	2115
Mathematics & Science Academy	Mathematics & Science Academy	692	000			
Local Funds	IMSA Foundation	692	373	010	0359	0301
Local Funds	IMSA Foundation	692	373	010	0768	0301
Fed Monies Via Other Illinois Agency	ISBE-Teacher Quality	692	840	003	0359	2392
Fed Monies Via Other Illinois Agency	ISBE-Teacher Quality	692	840	003	0768	2392
Fed Monies Via Other Illinois Agency	Secretary of State	692	840	350	0359	2645
Fed Monies Via Other Illinois Agency	Commerce & Economic Opportunity	692	840	420	0359	1899
Licenses, Fees or Registrations	Outreach Programs	692	855	591	0768	1081
Local Illinois Governmental Units	Local Illinois Governmental Units	692	858	000	0359	1114

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Miscellaneous	Miscellaneous	692	861	000	0768	1121
Miscellaneous	Miscellaneous-Royalties	692	861	020	0768	2383
Other Illinois State Agency	Secretary of State	692	864	350	0359	1144
Other Illinois State Agency	Commerce & Economic Opportunity	692	864	420	0359	1150
Other Illinois State Agency	State Board of Education	692	864	586	0359	1172
Other Illinois State Agency	Board of Higher Education	692	864	601	0359	1621
Private Organizations or Individuals	Private Organizations or Individuals	692	870	000	0359	1200
Private Organizations or Individuals	Private Organizations or Individuals	692	870	000	0768	1200
Private Organizations or Individuals	Third Party Liability	692	870	080	0007	1205
Private Organizations or Individuals	NCSSMST	692	870	300	0359	1581
Student Fees	Student Fees	692	885	000	0768	1288
Subscription or Publication Sales	Workshop Materials	692	888	010	0359	1872
Subscription or Publication Sales	Workshop Materials	692	888	010	0768	1872
State Universities Retirement System	State Universities Retirement Sys.	693	000			
Group Insurance Premium	SURS Member Payment	693	233	600	0577	1550
Group Insurance Premium	SURS Retired Members	693	233	700	0577	1551
State Universities Civil Service System	State Universities Civil Service System	695	000			
Licenses, Fees or Registrations	Copy Fees	695	855	100	0001	0939
Restitution	Restitution	695	893	000	0001	2075

**STATE OF ILLINOIS
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PROCEDURE	ASSIGNED AGENCY PREFIXES	REVISION NUMBER NEW

Exhibit 25.50.20-A shows the IOC assigned agency prefixes. It lists the agency number, agency name and the prefixes used for Receipt Deposit Transmittals (C-64), Expenditure Adjustment Transmittals (C-63) and Salary Refunds (C-65). The prefixes are used to populate the order number field on these forms.

**ILLINOIS OFFICE OF THE COMPTROLLER
ASSIGNED AGENCY PREFIXES**

Agency Number	Agency Name	Receipt Prefix (C-64)	EAT Prefix (C-63)	Salary Prefix (C-65)
101	General Assembly	GA	EGA	SGA
101	General Assembly - Senate	GS	ESE	SSE
102	Office of the Legislative Inspector General			
103	Office of the Auditor General	AG	EAG	SAG
105	Comm on Government Forecasting/Accountability	FC	EFC	SFC
108	Legislative Information System	LI	ELI	SLI
109	Legislative Audit Commission	LA	ELA	SLA
110	Legislative Printing Unit	LP	ELP	SLP
115	Legislative Reference Bureau	RB	ERB	SRB
120	Legislative Ethics Commission			
131	General Assembly Retirement System	GR	EGR	SGR
156	Office of the Architect of the Capitol	CA	ECA	SCA
167	Joint Committee on Administrative Rules	JC	EJC	SJC
201	Supreme Court	CR	ECR	SCR
202	Attorney Registration and Disciplinary Commission			
203	Board of Admissions to the Bar			
205	Clerk of the Supreme Court			
210	Supreme Court Historic Presevation Commission	CH	ECH	SCH
215	Appellate Court District 1	AC	EAC	SAC
225	Appellate Court District 2	AC	EAC	SAC
235	Appellate Court District 3	AC	EAC	SAC
245	Appellate Court District 4	AC	EAC	SAC
255	Appellate Court District 5	AC	EAC	SAC
275	Judges Retirement System	JR	EJR	SJR
285	Judicial Inquiry Board	JI	EJI	SJI
290	State Appellate Defenders Office	AD	EAD	SAD
295	State's Attorneys Apellate Prosecutor	AP	EAP	SAP
310	Governor	GT	EGT	SGT
330	Office of the Lt. Governor	LG	ELG	SLG
331	IL Distance Learning Foundation			
340	Office of the Attorney General	AY	EAY	SAY
350	Secretary of State	Y	EY	SY
360	Illinois Office of the Comptroller	CT	ECT	SCT
370	State Treasurer's Office	T	ET	ST
402	Department on Aging	AI	EAI	SAI
406	Department of Agriculture	AR	EAR	SAR
416	Central Managment Services	M	EM	SM
418	Department of Children and Family Services	F	EF	SF
420	Dept of Commerce and Economic Opportunity	D	ED	SD
422	Department of Natural Resources	NR	ENR	SNR
425	Department of Juvenile Justice	JJ	EJJ	SJJ
426	Department of Corrections	C	EC	SC
427	Department of Employment Security	TY	ETY	STY
440	Department of Financial and Professional Regulation	FP	EFP	SFP
442	Department of Human Rights	HR	EHR	SHR
444	Department of Human Services	H	EH	SH
445	IL Power Agency	IP	EIP	SIP

**ILLINOIS OFFICE OF THE COMPTROLLER
ASSIGNED AGENCY PREFIXES**

Agency Number	Agency Name	Receipt Prefix (C-64)	EAT Prefix (C-63)	Salary Prefix (C-65)
446	Department of Insurance	IN	EIN	SIN
448	Department of Innovation and Technology	D, I	EDI	SDI
458	Illinois Lottery	L	EL	SL
452	Department of Labor	LB	ELB	SLB
466	Military Affairs	MA	EMA	SMA
478	Department of Healthcare and Family Services	P	EPD/EPG/EPF	SP
482	Department of Public Health	PH	EPH	SPH
492	Department of Revenue	R	ER	SR
493	Department of State Police	PL	EPL	SPL
494	Department of Transportation	DT	EDT	SDT
497	Department of Veterans Affairs	VA	EVA	SVA
503	Illinois Arts Council	IA	EIA	SIA
504	Other Agencies, Boards and Authorities			
506	Abraham Lincoln Presidential Library and Museum	AL	EAL	SAL
507	Governor's Office of Management and Budget	BB	EMB	SMB
509	Office of the Executive Inspector General	GL	EGL	SGL
510	Executive Ethics Commission	XC	EXE	SXE
511	Capital Development Board	CD	ECD	SCD
517	Illinois Civil Service Commission	CS	ECS	SCS
524	Illinois Commerce Commission	CC	ECC	SCC
525	Drycleaner Commission	DE	EDE	SDE
526	Deaf and Hard of Hearing Commission	DH	EDH	SDH
527	Comprehensive Health Insurance Board	CH	ECH	SCH
528	Court of Claims	TC	ETC	STC
529	East St. Louis Financial Advisory Authority	AA	EAA	SAA
530	East St. Louis Development Authority			
531	Environmental Protection Trust Fund Commission	TF	ETF	STF
532	Environmental Protection Agency	PE	EPE	SPE
533	Governor's Purchase Care Review Board			
535	IL Export Development Authority			
537	Guardianship and Advocacy Commission	GC	EGC	SGC
541	Historic Preservation Agency	HP	EHP	SHP
542	Human Rights Commission	RC	ERC	SRC
546	Illinois Criminal Justice Information Authority	CJ	ECJ	SCJ
548	Illinois Education Labor Relations Board	LR	ELR	SLR
551	Illinois Housing Development Authority			
553	Illinois Municipal Retirement Fund	MR	EMR	SMR
554	Illinois Sports Facilities Authority	FA	EFA	SFA
555	Illinois State Board of Investments	BI	EBI	SBI
557	Illinois State Toll Highway Authority	TH	ETH	STH
558	Illinois Council on Developmental Disabilities	PC	EPC	SPC
559	Illinois Violence Prevention Authority	VP	EVP	SVP
560	Illinois Finance Authority	FD	EFD	SFD
562	Procurement Policy Board	PP	EPP	SPP
563	Illinois Workers' Compensation Commission	IC	EIC	SIC
564	Illinois Independent Tax Tribunal	IT	EIT	SIT
565	Illinois Gaming Board	IG	EIG	SIG
567	Liquor Control Commission	LC	ELC	SLC
568	IL Charter Schools Commission	IS	EIS	SIS

**ILLINOIS OFFICE OF THE COMPTROLLER
ASSIGNED AGENCY PREFIXES**

Agency Number	Agency Name	Receipt Prefix (C-64)	EAT Prefix (C-63)	Salary Prefix (C-65)
569	Law Enforcement Training and Standards Board	LE	ELE	SLE
571	Medical Center Commission	MC	EMC	SMC
572	Mid-America Medical District Commission	AM	EAM	SAM
574	Metropolitan Fair and Exposition Authority	MF	EMF	SMF
578	Prisoner Review Board	PB	EPB	SPB
579	Illinois Racing Board	IR	EIR	SIR
580	Property Tax Appeal Board	PT	EPT	SPT
583	Sex Offender Management Board	OM	EOM	SOM
585	Southwestern Development Authority	DA	ESW	SSW
586	Illinois State Board of Education	B	EB	SB
587	Illinois State Board of Elections	BE	EBE	SBE
588	Illinois Emergency Management Agency	IE	EIE	SIE
589	State Employees' Retirement System	RS	ERS/ERO/ERT	SRS
590	Illinois Labor Relations Board	LL	ELL	SLL
591	Illinois State Police Merit Board	PM	EPM	SPM
592	Office of the State Fire Marshal	FM	EFM	SFM
593	State Teachers' Retirement System	TR	ETR	STR
594	Public School Tchers Pens/Retire Fund of Chicago	TP	ETP	STP
597	Southeastern IL Economic Development Authority			
598	Upper Illinois River Valley Development Authority			
601	Board of Higher Education	HE	EHE	SHE
608	Chicago State University	CU	ECU	SCU
612	Eastern Illinois University	UE	EUE	SUE
616	Governors State University	GU	EGU	SGU
618	Governors State University Alumni Association			
620	Northeastern Illinois University	NE	ENE	SNE
621	Northeastern Illinois University Foundation			
628	Western Illinois University	WU	EWU	SWU
629	Western Illinois University Foundation			
636	Illinois State University	IU	EIU	SIU
637	Illinois State University Foundation			
644	Northern Illinois University	NU	ENU	SNU
645	Northern Illinois University Foundation			
646	Northern Illinois University Alumni Association			
664	Southern Illinois University	US	EUS	SUS
665	SIU - Carbondale Foundation			
666	SIU - Edwardsville Foundation			
667	SIU - Carbondale Alumni Assoc			
668	SIU - Edwardsville Alumni Assoc			
676	University of Illinois	UI	EUI	SUI
677	University of Illinois Foundation			
678	University of Illinois Alumni Association			
684	Illinois Community College Board	CB	ECB	SCB
685	State Community College of East St. Louis			
691	Illinois Student Assistance Commission	CM	ECM	SCM
692	Illinois Math and Science Academy	MS	EMS	SMS
693	State Universities Retirement System	UR	EUR	SUR
695	State Universities Civil Service Merit Board	UC	EUC	SUC

**STATE OF ILLINOIS
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20	Purpose and Scope
30	Statute Reference
20	Maintaining Accounts Receivable
10	Recognition of Receivables
20	Aging & Collectibility of Receivables
30	Interest & Late Charges
30	State Agency Receivables Reporting Requirements
10	Quarterly Reporting
20	Quarterly Summary of Accounts Receivable Accounts Receivable Activity
30	Quarterly Summary of Accounts Receivable Aging of Total Gross Receivables
40	Quarterly Summary of Accounts Receivable Collections Activity for Accounts Over 180 Days Past Due
40	Collection Procedures & Certification of Uncollectibility
10	Collection Efforts & Documentation
20	Comptroller's Offset System
21	Delete, Refund, and/or Change on the Comptroller's Offset System (C-34)

**STATE OF ILLINOIS
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SUB-SECTION OVERVIEW

EFFECTIVE DATE

July 1, 2005

PROCEDURE INTRODUCTION

REVISION NUMBER

06-001

INTRODUCTION

The proper management of funds accounted for on an accrual or modified accrual basis requires adequate procedures for agencies to follow in management of accounts receivable. This section establishes guidelines for State agencies to follow in the development and implementation of a system for accounting for and managing their receivables. This section expands on the SAMS Asset Account procedure 03.30.10 and covers the following areas:

1. Recognition of Receivables
2. Establishing Due Dates for Receivables
3. Aging of Receivables
4. Uncollectible Receivables
5. Interest and Late Charges
6. Receivables Reporting Requirements
7. Receivables Collections Procedures

This section presents general guidelines and minimum reporting and collections requirements for State agencies. It is the responsibility of each agency to develop its internal procedures for implementing these guidelines within their organization.

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PROCEDURE	PURPOSE AND SCOPE	REVISION NUMBER 02-001

PURPOSE AND SCOPE

The primary purposes of the statewide accounts receivable reporting requirements are to: 1) Comply with the Illinois State Collection Act of 1986 (Ill. Rev. Stat., 1987, Ch. 15, par. 151)(**30 ILCS 210/1**) which mandates State agencies to capture receivable information and report receivables in accordance with rules established by the Comptroller and, 2) Assist State agencies in more efficiently and effectively managing their accounts receivable.

Accounts receivable represent resources of the State or resources which the State is responsible for in a trustee capacity or as an agent of individuals, private organizations, or other governmental units. The State Collection Act requires the Comptroller's Office to issue an annual accounts receivable report to the Governor and General Assembly by March 14 which covers all delinquent debt owed to each State agency as of December 31 of the previous calendar year. This report consists of schedules summarizing the State's (1) receivables by agency; (2) receivables by agency and revenue source; (3) aging of delinquent debt by agency and revenue source; and (4) collection activities for delinquent debt. Where appropriate, prior year amounts will be provided for comparison purposes. A transmittal letter and overview presentation will provide supplemental information.

Generally, any agency/fund which has been determined to be part of the State of Illinois for GAAP reporting purposes (see SAMS Procedure 27.50.10) will be subject to the accounts receivable reporting requirements. This broad applicability will ensure that statewide reporting is not fragmented and that the State's responsibilities are fulfilled. Certain types of receivables (e.g., State university foundations, related organizations and certain State agencies which account for private individual's assets held in a guardianship capacity) may be exempted from quarterly reporting or disclosed separately in order to portray their unique nature. Potential exemptions to the quarterly reporting requirements will be addressed on a case-by-case basis.

If gross receivables at the beginning and end of the quarter are less than \$500.00, submission of quarterly receivables reports to the Comptroller's Office is not required. However, agencies are required to notify the Comptroller's Office in writing by March 31 each year to verify that a report is not required for these funds. Agencies must maintain internal accountability of all receivables, regardless of the Comptroller's Office \$500.00 reporting threshold.

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SUB-SECTION OVERVIEW

EFFECTIVE DATE

July 1, 1993

PROCEDURE STATUTE REFERENCE

REVISION NUMBER

94-001

STATUTE REFERENCE

The statutory authority requiring the Comptroller to develop procedures for State agencies to follow in the reporting of accounts receivable information is contained in Section 4 of the State Collection Act of 1986, (Ill. Rev. Stat., 1985 ch. 15, par. 151)(**30 ILCS 210/1**).

"The Comptroller shall provide by rule appropriate procedures for State agencies to follow in establishing and recording within the State accounting system records of amounts owed to the State of Illinois. The rules of the Comptroller include, but are not limited to:

- (1) The manner by which State agencies shall recognize debts;
- (2) systems to age accounts receivable of State agencies;
- (3) standards by which State agencies' claims may be entered and removed from the Comptroller's Offset System authorized by Section 10.05 of the State Comptroller Act;
- (4) accounting procedures for estimating the amount of uncollectible receivables of State agencies; and
- (5) accounting procedures for writing off bad debts and uncollectible claims..."

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		January 1, 1991
PROCEDURE	RECOGNITION OF RECEIVABLES	REVISION NUMBER
		91-002

DEFINITION OF RECEIVABLES & RELATED TERMS

Receivables

Receivables represent amounts or claims owed to the State or State agencies by any individual or entity. These claims are for the future receipt of cash resulting from the sale of goods or services or other types of transactions. There are two criteria essential to the creation of an account receivable:

- A) The transaction must be completed to the extent that payment is the only unconsummated act (i.e., the income is earned), and,
- B) The claim must be measurable in terms of the assignment of a monetary value established by State law and administrative regulations. Receivable classifications include:
 - 1. Taxes and related penalties and interest;
 - 2. Loans and notes receivable;
 - 3. Amounts due for licenses and fees;
 - 4. Amounts due under grants, contracts, and contributions;
 - 5. Amounts due for goods and services provided;
 - 6. Other receivables.

The Comptroller's Office accounting definition of a receivable differs dramatically from the definition of a receivable from a legal perspective. Receivables, for purpose of this procedure should be recognized when goods are delivered or services are performed (accounts receivable) or when the State's claim for future cash is reasonably estimable. For example, when an assessment is issued and the agency has a reasonable basis for issuing the assessment, it should be reported to the Comptroller's Office as a receivable. An appropriate allowance for uncollectible amounts based on the agency's best estimate or on past experience should also be established where appropriate.

Receivables which are protested are a special category since they are disputed. However, the protest process should not be considered an "unconsummated act" in applying the above criteria. Since their monetary value has been reasonably established, receivables in protest are subject to accounts receivable reporting

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requirements. In order to distinguish receivables in protest from those not in protest or protestable, separate quarterly reports are required for each category. The form is designed so that the preparer can indicate the particular category reported (i.e., "in protest" and "not in protest or protestable").

Receivables, however, do not include amounts which are maintained within an agency's internal records which are not reasonably estimable. For example, "balloon" assessments which are issued in order to assure accessibility to audit a client/taxpayer's books and records or prevent the expiration of the statute of limitations are not receivables since the amount of the "balloon" assessment has no reasonable basis. These amounts which are maintained on the agency's internal records for control purposes should be maintained in a separate category (e.g., "memorandum only" category) but should not be reported to the Comptroller's Office on the quarterly reporting forms.

Receivables may be due from private individuals or business entities, State employees, other State agencies and institutions, and local or federal government agencies. This definition does not preclude the reporting of receivables for GAAP reporting purposes in accordance with the Comptroller's Office revenue accrual instructions.

Taxes Receivable and Related Penalties and Interest

Amounts owed to the State or State agencies by individuals or organizations for uncollected taxes including individual and corporate income taxes, sales taxes, motor fuel taxes, public utility taxes, etc. For purposes of interim reporting as required by the State Collection Act of 1986, Taxes Receivable will be limited to those amounts due the State as actually assessed at the time of reporting, either as reported but uncollected, additional tax and penalty and interest, or delinquent taxes.

Loans and Notes Receivables

Amounts which have been loaned to individuals or organizations other than State agencies.

Licenses and Fees Receivables

Amounts due from individuals and organizations for the purchase of licenses and the payment of various statutorily or agency assessed fees.

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Interagency/Intergovernmental Receivables

Interagency/Intergovernmental receivables are amounts which are due from other State agencies ("Due from's") or from local or federal governments. These receivables include:

1. Amounts for goods or services provided by one State agency to another;
2. Cost reimbursements due from another State agency (which is the grantor or subgrantor);
3. Amounts due from another State agency:
 - a) to the grantor State agency when the amount granted is in excess of the grantee's expenditures and must be returned to the grantor; and
 - b) to the grantee State agency when the grantee's allowable grant expenditures have not been fully reimbursed and are due from the grantor State agency.
4. Amounts due to the State or State agencies as provided for under the terms of federal, local or other government grants or contracts.
5. Any other amounts due from other State agencies or local or federal governments including overpayments, amounts paid in error, etc.

Interagency receivables must also be recorded on form SCO-565, "Interfund Payable/Receivable Analysis" (SAMS Manual Procedure 27.20.65) for year-end GAAP reporting purposes by agencies which provide goods and/or services to another State agency. For interfund grant activity, year-end receivables are reported on forms SCO-567 (grantee) or SCO-568 (grantor). See SAMS Manual Procedure 27.20.65 for relative definitions of "services" and "grants". Intergovernmental receivables are reported on SCO-563, "Grant/Contract Analysis," for year-end GAAP reporting (See SAMS Manual Procedure 27.20.63).

Interagency receivables ("due from's") must be verified and acknowledged with the corresponding agency at fiscal year-end (June 30) for GAAP reporting purposes to ensure that statewide "due from's" equal "due to's".

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Other Receivables

Any other amounts or claims owed to the State or a State agency for which a category has not been provided on the receivable summary report. These include amounts due from employees, such as travel and salary overpayments.

Formal Due Date

The date on which a receivable is formally due and collectible by the State. The procedures for establishing formal due dates are outlined below.

Delinquent (Past Due) Receivables

Receivable amounts that remain outstanding beyond their formal due dates which would include individual installment payments that are past due.

Allowance for Estimated Uncollectible Accounts

A valuation account that is credited with an estimate of the amount of receivables that the agency believes will ultimately be uncollectible. The balance in this account is subtracted from total gross receivables to arrive at an estimate of net receivables that will be realized by the State or State agency.

Write-Off of Uncollectible Accounts

The removal of certain transactions deemed uncollectible from the accounts of an agency's financial accounting records which have been certified as uncollectible according to the procedures outlined in SAMS Procedure 26.40.40. Normally, accounts receivable are written off on a transaction by transaction basis (i.e., only certain portions of a particular account are written off).

TIMING & METHODS OF RECOGNITION

Actual or Known Revenues

Funds which are subject to accrual or modified-accrual accounting for revenues shall recognize and record a receivable at such time that the amount due the State or State agency becomes measurable; such as at the time of billing or assessment, the time of expenditure for cost reimbursement grants, or the time of delivery of goods or services.

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Estimated or Self-Assessed Revenues

For annual GAAP reporting purposes, agencies may accrue certain "self-assessed" revenues based upon actual collections during the "lapse period" immediately following the reporting date, thus establishing the receivable retroactively. Self-assessed revenues include most State taxes and certain fees.

Interim financial reporting on a quarterly basis as discussed in this SAMS procedure, will require agencies to report only those receivables which are due the State at the time of reporting, such as delinquencies, assessments and penalties but not estimates of self-assessed revenues.

Annual GAAP Project accruals for the major revenue sources within each agency will continue to be required for annual GAAP reporting. GAAP adjustments vary by agency within the following areas:

1. Lapse period collections;
2. Deferred revenue;
3. Assessment collections in the lapse period;
4. Refunds & credits.

Specific guidelines for each agency will be addressed, as in the past, with instructions issued at year-end.

ESTABLISHING FORMAL DUE DATES

When a formal due date for a receivable is not established by law, it will be established at the time that the receivable is recognized as outlined above. It is recommended that due dates fall no later than thirty days after the receivable is recognized unless contractual terms or specific industry standards require other treatment.

As an example, a receivable recognized and recorded on January 15, would have a formal due date no later than February 14, of the same year.

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DETAILED ACCOUNTS RECEIVABLE INFORMATION

To support the recognition and tracking of receivables, detail information related to each receivable must be recorded and maintained by each State agency. It is recommended, as a minimum, the following items be included. Individual agencies may supplement this information as appropriate.

1. Debtor's name;
2. Debtor's social security number, federal employer's identification number (FEIN), or other Comptroller- approved identifying number;
3. Debtor's last known address;
4. Amount of the debt;
5. "Source of Revenue" code, where applicable;
6. Nature of the debt;
7. Formal due date of the debt;
8. The agency and fund(s) to which the debt is due;
9. Documentation of all collection efforts. (See SAMS Manual Procedure 26.40.10)

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PROCEDURE	AGING & COLLECTIBILITY OF RECEIVABLES	REVISION NUMBER
		02-001

STANDARDS FOR AGING OF RECEIVABLES

In order for an agency to effectively estimate the collectibility of its receivables and properly focus collection efforts, each outstanding receivable due the State must be "aged" relative to its formal due date. A receivable is considered "current" (not past due) prior to the passage of its formal due date. When the debtor's due date passes without full payment, the debt becomes "past due" and must be aged according to the number of days beyond the due date that the debt has been outstanding.

For purposes of aging and reporting outstanding receivables, the following standard aging periods will be used:

- Past due: 1- 30 days
- 31- 90 days
- 91-180 days
- 181 days - one year
- Over one year

When the above aging periods do not serve management's needs, other reasonable aging periods may be utilized and reported to the Comptroller's Office. **However, the Comptroller's Office requires agencies to report receivables in the aging categories of "181 days - one year" and "over one year" past due for analysis purposes.**

PROCEDURES FOR ESTIMATING COLLECTIBILITY

Each agency will be required to report "Net Accounts Receivable" to the Comptroller's Office on a quarterly basis. Net accounts receivable is defined as:

Gross (total) Accounts Receivable
Less: Allowance for Estimated Uncollectible Accounts
Net Accounts Receivable

The "Allowance for Estimated Uncollectible Accounts" represents the agency's estimate of outstanding receivables that the agency believes will ultimately be uncollectible. The method for estimating the uncollectible portion of receivables will vary by agency and type of receivable. Generally, the estimate of uncollectible accounts will be based upon the collection experience of the agency and the age of the receivables. As a debt ages, the probability of collection normally declines.

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Each agency should examine the collection history for each type of receivable that it recognizes in order to establish guidelines for estimating the amount of debt that will be uncollectible. Since these guidelines will vary by agency, this procedure will not specify the estimating procedures to be used. However, the following example may be used as a guide to assist agencies in establishing their own procedures for estimating an allowance for estimated uncollectible accounts.

Example for Estimating Uncollectible Accounts

The following example demonstrates a general approach to estimating uncollectible accounts (Agencies may determine that another method is more beneficial for these specific circumstances):

Fund "A" Aged Receivables Summary:

<u>Aging</u>	<u>Other Receivable Amounts</u>	<u>License & Fee Amounts</u>
Current	\$100,000	\$50,000
Past Due:		
1- 30 days	5,000	1,000
31- 90 days	4,000	800
91-180 days	500	0
181-1 year	500	0
Over 1 year	<u>100</u>	<u>0</u>
Total Past Due	<u>10,100</u>	<u>1,800</u>
Total Receivables	<u>\$110,100</u>	<u>\$51,800</u>

Step 1: Determination on the Percentage of Receivables Estimated Uncollectible: Review the current outstanding receivables for your agency and examine the collection history for Fund "A" by category. Based on your agency's history, determine the percentage of receivables estimated uncollectible by category.

<u>Aging</u>	<u>Other Receivables</u>	<u>Licenses & Fees</u>
Past Due:		
1 - 30 days	3%	3%
31 - 90 days	10%	10%
91 - 180 days	20%	20%
181 - 1 year	50%	50%
Over 1 year	75%	75%

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Example for Estimating Uncollectible Accounts (cont'd)

Step 2: Calculate the Allowance for Uncollectible Accounts: Multiply the agency's current receivable balances by the percentage of receivables estimated uncollectible.

The results of these calculations are shown below:

<u>Aging</u>	<u>Other Receivables</u>	<u>Allowance for Uncollectible Accounts</u>	<u>Licenses & Fees</u>	<u>Allowance for Uncollectible Accounts</u>
Past Due:				
1- 30 days	\$ 5,000 @ 3%	\$ 150	\$1,000 @ 3%	\$30
31- 90 days	4,000 @ 10%	400	800 @ 10%	80
91-180 days	500 @ 20%	100	0 @ 20%	0
181-1 year	500 @ 50%	250	0 @ 50%	0
Over 1 year	<u>100 @ 75%</u>	<u>75</u>	<u>0 @ 75%</u>	<u>0</u>
Totals	<u>\$10,100</u>	<u>\$975</u>	<u>\$1,800</u>	<u>\$110</u>

As a result of applying historical collection experience to the Fund "A's" receivables aging, an Allowance for Estimated Uncollectible Accounts was computed as follows:

Allowance for "Other Receivables"	\$975
Allowance for "Licenses & Fees"	<u>110</u>
Total Allowance	<u>\$1,085</u>

Gross	\$161,900
Less: Allowance	<u>1,085</u>
Net Receivables	<u>\$160,815</u>

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NOTE: Agency's examination of historical collections may be more or less detailed than that provided in the example above. Each agency must determine the best method to provide an estimate of uncollectible accounts.

REPORTING OF AGED RECEIVABLES

A report of aged receivables must be made to the Comptroller's Office on a quarterly basis. This report should be submitted on the form "Quarterly Summary of Accounts Receivable - Aging of Total Gross Receivables" as explained in SAMS Manual Procedure 26.30.30 no later than the last day of the month following the end of the quarter.

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		July 1, 2000
PROCEDURE	INTEREST & LATE CHARGES	REVISION NUMBER
		01-001

STANDARDS FOR INTEREST AND LATE CHARGES

Most State agencies impose interest and late charges where they have the express legal authority to do so at the rates provided by rule or law. When an agency has the express legal authority, but exercises such authority in a discretionary manner, such practices should be reflected in the approved rules of the agency. For purposes of prorating interest charges, a year will be considered to be made up of 12 months of 30 days each for a total of 360 days.

Likewise, when accounts are certified as uncollectible, the accrual of additional interest or late charges should be discontinued in certain instances. For example, where a mortgage lending program is administered by a State agency and foreclosure proceedings are initiated against the mortgagee, interest accrual should be discontinued since the State will realize the proceeds of the sale of the property, regardless of the amount accrued as additional penalty and interest. The receivable (as well as the allowance for estimated uncollectible accounts) would be overstated in these instances if interest and late charges are accrued throughout the proceedings. If an agency is uncertain about when to discontinue the accrual of interest, contact the Comptroller's Office for guidance.

PROCEDURES FOR INTEREST & LATE CHARGES

Agencies which currently have authority to charge interest or late charges on past due accounts must do so at the rate set forth and in the manner prescribed in such authority.

Accrued interest and late charges should be added to the receivable amount outstanding, but not included in the principal balance for purposes of computing additional interest and late charges. Industry standards and applicable statutes should determine the appropriate method for computing interest and late charges. The following is an example of an interest calculation:

Calculation of Interest on Past Due Accounts Example

Assumption: Receivable of \$200 is 45 days past due, when paid in full. The following interest calculations would apply:

Principal Balance of Receivable	\$200
Interest calculated at 30 days past due: (principal x interest rate: \$200 x 1%)	\$2

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Additional Interest at 45 days past due:
(principal x fractional days x interest rate:

\$200 x 15/30 days x 1%)	<u>1</u>	<u>3</u>
Total Receivable at 45 days past due		<u>\$203</u>

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SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	EFFECTIVE DATE July 1, 2019
PROCEDURE	QUARTERLY REPORTING	REVISION NUMBER 20-001

PURPOSE

The purpose of accounts receivable reporting is to file accounts receivable information with the Comptroller's Office as required by the Illinois State Collection Act of 1986, Ill. Rev. Stat., 1985, ch. 15, par. 151(**30 ILCS 210/1**).

GENERAL

The accounts receivable reports, as explained in SAMS Manual Procedures 26.30.20 through 26.30.50 provide a summary of the status of the State's receivables and related collections activity. These reports consist of agency reports to the Comptroller summarizing receivables activity, aging of receivables and estimates of uncollectibles and collections activity on a quarterly basis.

Quarterly Reporting

State agencies shall report receivables information to the Comptroller quarterly. The summary information will include:

- Receivable activity by fund and major revenue source
- Aging of receivables by fund and major revenue source
- External collection activity of accounts over 180 days past due by agency.

The agency shall report this information by completing the following three reports. Reports 1 and 2 listed below should be completed for each fund in which the agency deposits money and has outstanding receivables at the end of the quarter or to account for receivables reported in a prior quarter which no longer exist (because of collection or write-off). Report **3** should be completed on **an agency-wide basis and not by fund**.

1. Quarterly Summary of Accounts Receivable - Accounts Receivable Activity. (Form C-97, Exhibits 26.30.20 A and B) This form requests information about quarterly totals for adjustments to receivables, additions to accounts receivable, collections, write-offs, estimated uncollectibles, and number of accounts for gross receivables at the end of the quarter and write-offs.

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2. Quarterly Summary of Accounts Receivable – Aging of Total Gross Receivables. (Form C-98, Exhibits 26.30.30 A and B) This form requests information about quarterly totals for aging of past-due accounts and interest and penalties charged.

3. Quarterly Summary of Accounts Receivable - External Collections Activity for Accounts Over 180 Days Past Due. (Form C-99, Exhibits 26.30.40 A and B) This form requests information about the status of collection efforts for accounts over 180 days past due. This form is to be completed on an agency wide basis and not by individual fund.

Quarterly receivables reporting will include only those amounts which are due the State at the time of such reporting. Self-assessed revenues, including most taxes, will not be estimated for interim reporting. Report only those components of self-assessed revenue sources that represent known receivables due from specific individuals and entities. These amounts may include delinquent taxes, additional assessments and penalties, and amounts reported but unpaid.

The forms for these reports require agencies to supply information about the amounts, aging, and collection status of their receivables. Receivables are reported by major revenue source within each fund as categorized below:

GAAP Fund Type	<u>Major Revenue Source</u>	<u>Acct. #</u>
Governmental Fund Types and Agency Funds	Individual Income Taxes	401
	Business Income Taxes	402
	Withholding Income Taxes	403
	Sales Tax	406
	Public Utility Taxes	411
	Motor Fuel Taxes	416
	Unemployment Taxes	418
	Other State Taxes	421
	Federal Government Revenue	426
	Licenses & Fees	431

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PROCEDURE	QUARTERLY REPORTING	REVISION NUMBER 04-001

<u>GAAP Fund Type</u>	<u>Major Revenue Source</u>	<u>Acct. #</u>
	Unemployment Insurance	
	Benefit Overpayments	435
	Interest and Other Investment	
	Income	440
	Other Revenue	445
	Loan & Note Repayments –	
	Short Term	446
	Loan & Note Repayment –	
	Long Term	447
	Child Support Claims	448
	Public Assistance Recoveries	449
Proprietary Fund Types	Charges for Sales and Services	605
	Contributions	610
	Interest and Other Investment	
	Income	615
	Other	625
Pension Trust Funds	Contributions – Employer	1008
Investment Trust Funds, and	Contributions – Employee	1009
Private Purpose Trust Funds	Contributions – Other	1010
	Interest and Other Investment	
	Income	1015
	Other	1025
University	Student Accounts Receivable	701
	General Accounts Receivable	702
	State Grants and Contracts	703
	Federal and Private Grants	
	and Contracts	704
	Medical Service Plan	705
	Hospital	706
	Loans – Short Term	707
	Loans – Long Term	708

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SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.30.10 4 of 4
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	EFFECTIVE DATE July 1, 2018
PROCEDURE	QUARTERLY REPORTING	REVISION NUMBER 19-001

All amounts should be rounded to the nearest thousand. The financial statement (GAAP) fund type classifications which correspond to the budgetary fund classifications (highway, special state, federal trust, state trust, etc.) can be found in SAMS Manual procedure 27.50.10 for your agency.

FILING REQUIREMENTS

The reports detailed in SAMS Procedure 26.30.10 must be received by the Comptroller no later than the last day of the month following the end of the quarter. Failure to comply with these reporting requirements will result in a delinquency letter to the Office of the Auditor General.

Quarter Ended

Report Due Date

September 30
December 31
March 31
June 30

October 31
January 31
April 30
July 31

The report should be submitted to the following email address:

financialreporting@illinoiscomptroller.gov

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.30.20 1 of 5
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	EFFECTIVE DATE July 1, 2001
PROCEDURE	QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE ACTIVITY	REVISION NUMBER 02-001

**QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE
ACCOUNTS RECEIVABLE ACTIVITY (C-97)**

PURPOSE

The purpose of this report is to summarize accounts receivable activity on a quarterly basis for all funds. (Exhibit 26.30.20-A)

This form is to be completed and submitted to the Comptroller no later than the last day of the month following the end of the quarter. Two copies should be retained by the agency: One to provide an internal record and one for the Auditor General or his representative.

INSTRUCTIONS

All dollar amounts should be rounded to the nearest thousand. NOTE: The account numbers should not be rounded and should be reported as identified in SAMS Manual Procedure 26.30.10.

CONTENTS

Refer to Exhibit 26.30.20-B.

REFERENCE

CONTENTS

- (1) Enter the month, day, and year of the last day of the quarter for which the 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 three-digit (all three-digit numbers should be preceded by a 0) State treasury-held fund number or four-digit Comptroller assigned locally-held fund number. Universities should use the four-digit university fund number as defined at SAMS Manual procedure 27.50.10 (1501, 1502, etc.).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.30.20 2 of 5
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	EFFECTIVE DATE July 1, 2003
PROCEDURE	QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE ACTIVITY	REVISION NUMBER 04-001

REFERENCE

CONTENTS

- (6) Place an "X" in either the box marked "In Protest" or "Not in Protest or Protestable." Separate forms must be submitted for funds divided into these two areas. For further information, refer to Procedure 26.20.10.
- (7) Label a column for each Major Revenue Source received by the agency.

The Major Revenue Sources for Governmental and Agency Funds are:

Acct. #

- Individual Income Taxes	401
- Business Income Taxes	402
- Withholding Income Taxes	403
- Sales Taxes	406
- Public Utility Taxes	411
- Motor Fuel Taxes	416
- Unemployment Taxes	418
- Other State Taxes	421
- Federal Government Revenue	426
- Licenses & Fees	431
- Unemployment Insurance Benefit Overpayments	435
- Interest and Other Investment Income	440
- Other Revenue	445
- Loan & Note Repayments – Short Term	446
- Loan & Note Repayments – Long Term	447
- Child Support Claims	448
- Public Assistance Recoveries	449

**STATE OF ILLINOIS
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SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.30.20 3 of 5
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	EFFECTIVE DATE July 1, 2019
PROCEDURE	QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE ACTIVITY	REVISION NUMBER 20-001

REFERENCE

CONTENTS

The Major Revenue Sources for Proprietary Funds are:

- Charges for Sales and Services	605
- Contributions	610
- Interest and Other Investment Income	615
- Other	625

The Major Revenue Sources for Pension Trust Funds, Investment Trust Funds, and Private Purpose Trust Funds are:

- Contributions – Employer	1008
- Contributions – Employee	1009
- Contributions – Other	1010
- Interest and Other Investment Income	1015
- Other	1025

The Major Revenue Sources for Universities are:

- Student Accounts Receivable	701
- General Accounts Receivable	702
- State Grants and Contracts	703
- Federal and Private Grants and Contracts	704
- Medical Service Plan	705
- Hospital	706
- Loans – Short Term	707
- Loans – Long Term	708

If your agency receives revenues from more than four major revenue sources, use additional sheets.

- (8) Enter the gross receivables balance for each major revenue source for the beginning of the quarter. These amounts should be the same as the "Gross receivables at end of quarter" from (17) of previous quarter. Any discrepancies should be recorded under "Adjustments."

**STATE OF ILLINOIS
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SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.30.20 4 of 5
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	EFFECTIVE DATE July 1, 2019
PROCEDURE	QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE ACTIVITY	REVISION NUMBER 20-001

REFERENCE

CONTENTS

- (9) Enter adjustments or corrections made to receivable balances during the quarter. Adjustments should be explained in the Explanations/Comments Section.
- (10) Enter the amounts for receivables recognized during the quarter in accordance with recognition criteria defined in SAMS Manual Procedure 26.20.10 for each major revenue source.
- (11) Enter the amount of receivables that were transferred in during the quarter. Transfers between "In Protest" and "Not in Protest" should be reported on this line.
- (12) Enter the amount of receivables that were collected within 180 days of the receivable due date for each major revenue source.
- (13) Enter the amount of receivables that were collected after 180 days of the receivable due date for each major revenue source.
- (14) Enter the amount of receivables that were transferred out during the quarter. Transfers between "In Protest" and "Not in Protest" should be reported on this line.
- (15) Total the amounts in rows (8), (9), (10), (11), (12), (13), and (14) for each major revenue source.
- (16) Enter the amounts certified as uncollectible by the Attorney General or by the agency and subsequently written off by the agency during the quarter for each major revenue source. Note: Although detailed information is not required to be reported, the agency is responsible for maintaining detailed information supporting the amounts reported.

**STATE OF ILLINOIS
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SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.30.20 5 of 5
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	EFFECTIVE DATE July 1, 2001
PROCEDURE	QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE ACTIVITY	REVISION NUMBER 02-001

REFERENCE

CONTENTS

- (17) Subtract "Authorized write-offs this quarter" from "Gross receivables sub-total" for each major revenue source and enter the result on this line.
- (18) Enter the total amount estimated by the agency as uncollectible according to established policy for each major revenue source. This includes deferred/installment uncollectibles.
- (19) Subtract "Estimated uncollectibles" from "Gross receivables at end of quarter" and enter the result on this line for each major revenue source.
- (20) Enter the amount of deferred/installment receivables included in the gross receivables amount. These are receivables for which no collection effort is necessary at this time due to a delayed (deferred) or installment payment agreement.
- (21) Enter the amount of the uncollectible portion of the deferred/installment receivables. This amount should be included as part of the estimated uncollectibles above.
- (22) Enter the number of accounts for the "gross receivables at end of quarter" (line 17) for each major revenue source.
- (23) Enter the number of accounts for the "authorized write-offs this quarter" (line 16) for each major revenue source.
- (24) This area is available for explanations/comments (i.e., explanation of adjustments).
- (25) The responsible agency official must sign and date the form. Please include the phone number of the person to contact regarding questions on this form.

State of Illinois
 Quarterly Summary of Accounts Receivable
 Accounts Receivable Activity
 (Dollar Amounts In Thousands)

Reporting Quarter Ended _____

Agency _____
 Fund _____

In Protest Not in Protest or Protestable

	Major Revenue Source			
	_____	_____	_____	_____
Gross receivables beginning of this quarter..... (must equal Gross Receivables at end of Prior Quarter)	\$ _____	\$ _____	\$ _____	\$ _____
Adjustments - increase(decrease) - explanations*	_____	_____	_____	_____
Add:				
Accounts receivable this quarter.....	_____	_____	_____	_____
Transfers in.....	_____	_____	_____	_____
Collections this quarter:				
Collections within 180 days.....	(_____)	(_____)	(_____)	(_____)
Collections after 180 days.....	(_____)	(_____)	(_____)	(_____)
Transfers out.....	(_____)	(_____)	(_____)	(_____)
Gross receivables sub-total.....	_____	_____	_____	_____
Authorized write-offs this quarter.....	(_____)	(_____)	(_____)	(_____)
Gross receivables at end of quarter.....	_____	_____	_____	_____
Estimated uncollectibles..... (includes deferred/installment uncollectibles)	(_____)	(_____)	(_____)	(_____)
Total net receivables.....	\$ _____	\$ _____	\$ _____	\$ _____
Total amount of deferred/installment receivables.....	_____	_____	_____	_____
Estimated uncollectible portion of deferred/installment receivables (included in above uncollectibles)	_____	_____	_____	_____
Number of Accounts:				
Gross receivables at end of quarter.....	_____	_____	_____	_____
Authorized write-offs this quarter.....	_____	_____	_____	_____
* Explanations/Comments:				
Signature of Responsible Agency Official	Date	Telephone Number		

State of Illinois
 Quarterly Summary of Accounts Receivable
 Accounts Receivable Activity
 (Dollar Amounts In Thousands)

Reporting Quarter Ended 3/31/2001 (1)
 In Protest Not in Protest or Protestable (6)

Agency (2) Department XYZ (3) 4 1 1
 Fund (4) ABC (5) 0 1 2 3

	Major Revenue Source			
	426	421		
(7)				
Gross receivables beginning of this quarter..... (8) (must equal Gross Receivables at end of Prior Quarter)	\$ 1,525	\$ 2,350	\$	\$
Adjustments - increase(decrease) - explanations* (9)		(5)		
Add:				
Accounts receivable this quarter..... (10)	335	750		
Transfers in..... (11)		10		
Collections this quarter:				
Collections within 180 days..... (12)	(393)	(896)	()	()
Collections after 180 days..... (13)	(7)	(20)	()	()
Transfers out..... (14)	()	()	()	()
Gross receivables sub-total..... (15)	1,460	2,189		
Authorized write-offs this quarter..... (16)	()	(14)	()	()
Gross receivables at end of quarter..... (17)	1,460	2,175		
Estimated uncollectibles..... (18) (includes deferred/installment uncollectibles)	()	(42)	()	()
Total net receivables..... (19)	\$ 1,460	\$ 2,133	\$	\$
Total amount of deferred/installment receivables..... (20)				
Estimated uncollectible portion of deferred/installment receivables (included in above uncollectibles) (21)				
Number of Accounts:				
Gross receivables at end of quarter..... (22)	2	834		
Authorized write-offs this quarter..... (23)		23		

* Explanations/Comments:

(24) Adjustments for the correction of a prior period error.

(25)

Signature of Responsible Agency Official

4/27/2001
Date

(217)782-2053
Telephone Number

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.30.30 1 of 4
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	EFFECTIVE DATE July 1, 2019
PROCEDURE	QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE – AGING OF TOTAL GROSS RECEIVABLES	REVISION NUMBER 20-001

**QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE
AGING OF TOTAL GROSS RECEIVABLES (C-98)**

PURPOSE

The purpose of this report is to provide a summary of the aging of gross receivables on a quarterly basis for all funds. (Exhibit 26.30.30-A)

This form is to be completed and submitted to the Comptroller no later than the last day of the month following the end of the quarter. Two copies should be retained by the agency: One to provide an internal record and one for the Auditor General or his representative.

INSTRUCTIONS

The aging periods under the heading "Past due receivables" (i.e., 1-30 days, 31-90 days, 91-180 days) are provided as a guide in completing this form. If your agency ages receivables using different periods, cross out the days printed on the form and insert the days used on your agency records. NOTE: The Comptroller's Office requires the aging categories of "181 days-one year" and "over one year" past due for analysis purposes.

CONTENTS

Refer to Exhibit 26.30.30-B.

REFERENCE

CONTENTS

- (1) Enter the month, day, and year of the last day of the quarter for which the 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.

**STATE OF ILLINOIS
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SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.30.30 2 of 4
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	EFFECTIVE DATE July 1, 2019
PROCEDURE	QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE – AGING OF TOTAL GROSS RECEIVABLES	REVISION NUMBER 20-001

REFERENCE

CONTENTS

- (5) Enter the three-digit State treasury-held fund number (all three-digit numbers should be preceded by a 0) or four-digit Comptroller assigned locally-held fund number. Universities should use the four-digit university fund number as defined at SAMS Manual procedure 27.50.10 (1501, 1502, etc.).
- (6) Place an "X" in either the box marked "In Protest" or "Not in Protest or Protestable." Separate forms must be submitted for funds divided into these two areas. For further information, refer to Procedure 26.20.10.
- (7) Label a column for each Major Revenue Source received by the agency. The financial statement (GAAP) fund type classifications which correspond to the budgetary fund classifications (highway, special state, federal trust, state trust, etc.) can be found in SAMS Procedure 27.50.10 for your agency.

The Major Revenue Sources for Governmental and Agency Funds are:

	<u>Acct. #</u>
- Individual Income Taxes	401
- Business Income Taxes	402
- Withholding Income Taxes	403
- Sales Taxes	406
- Public Utility Taxes	411
- Motor Fuel Taxes	416
- Unemployment Taxes	418
- Other State Taxes	421
- Federal Government Revenue	426
- Licenses & Fees	431
- Unemployment Insurance Benefit Overpayments	435
- Interest and Other Investment Income	440
- Other Revenue	445
- Loan & Note Repayments – Short Term	446
- Loan & Note Repayments – Long Term	447
- Child Support Claims	448
- Public Assistance Recoveries	449

**STATE OF ILLINOIS
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SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.30.30 3 of 4
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	EFFECTIVE DATE July 1, 2019
PROCEDURE	QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE – AGING OF TOTAL GROSS RECEIVABLES	REVISION NUMBER 20-001

REFERENCE

CONTENTS

The Major Revenue Sources for Proprietary Funds are:

	<u>Acct. #</u>
- Charges for Sales and Services	605
- Contributions	610
- Interest and Other Investment Income	615
- Other	625

The Major Revenue Sources for Pension Trust Funds, Investment Trust Funds, and Private Purpose Trust Funds are:

	<u>Acct. #</u>
- Contributions – Employer	1008
- Contributions – Employee	1009
- Contributions – Other	1010
- Interest and Other Investment Income	1015
- Other	1025

The Major Revenue Sources for Universities are:

	<u>Acct. #</u>
- Student Accounts Receivable	701
- General Accounts Receivable	702
- State Grants and Contracts	703
- Federal and Private Grants and Contracts	704
- Medical Service Plan	705
- Hospital	706
- Loans – Short Term	707
- Loans – Long Term	708

If your agency receives revenues from more than four major revenue sources, use additional sheets.

- (8) Enter the amount for current receivables (which have not yet passed their due date) for each major revenue source. This includes current balances of loans and notes receivable and long-term loans and notes that are not past due.

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SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.30.30 4 of 4
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	EFFECTIVE DATE July 1, 2019
PROCEDURE	QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE – AGING OF TOTAL GROSS RECEIVABLES	REVISION NUMBER 20-001

REFERENCE

CONTENTS

- (9) Enter the amount for receivables that are between 1 and 30 days past their due date or other appropriate aging category source for each major revenue source.
- (10) Enter the amount for receivables that are between 31 and 90 days past their due date or other appropriate aging category for each major revenue source.
- (11) Enter the amount for receivables that are between 91 and 180 days past their due date or other appropriate aging category for each major revenue source.
- (12) Enter the total of rows (9), (10), and (11) for each major revenue source.
- (13) Enter the amount for receivables that are between 181 days and 1 year past their due date for each major revenue source.
- (14) Enter the amount for receivables that are over 1 year past their due date for each major revenue source.
- (15) Enter the total of rows (13) and (14) for each major revenue source.
- (16) Enter the total of rows (12) and (15) for each major revenue source.
- (17) Add "Total receivables past due" (16) to "Receivables not past due" (8) and enter the result on this line for each major revenue source. This amount should agree to row (17) on the C-97 form.
- (18) Enter the amount for the interest and penalties portion (if available) of the "Total gross receivables" for each major revenue source.
- (19) Enter the percentage of interest and penalties to gross receivables [Line (18) divided by line (17)].
- (20) This section is provided for your comments.
- (21) The responsible agency official must sign and date the form. Please include the name and phone number of the person to contact regarding questions on this form.

State of Illinois
 Quarterly Summary of Accounts Receivable
 Aging of Total Gross Receivables
 (In Thousands)

Exhibit 26.30.30-A
 (20-001)

Reporting Quarter Ended

Agency
 Fund

In Protest Not in Protest or Protestable

	Major Revenue Source			
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Receivables not past due	\$ _____	\$ _____	\$ _____	\$ _____
Past due receivables:				
<u>Suggested</u> <u>Other</u>				
| 1 - 30 days - days	_____	_____	_____	_____
31 - 90 days - days	_____	_____	_____	_____
| 91 - 180 days - days	_____	_____	_____	_____
Subtotal: 180 days or less	_____	_____	_____	_____
| 181 days - 1 year - days	_____	_____	_____	_____
Over 1 year Over _____ year(s)	_____	_____	_____	_____
Subtotal: over 180 days	_____	_____	_____	_____
Total receivables past due	_____	_____	_____	_____
Total gross receivables	\$ _____	\$ _____	\$ _____	\$ _____
Amount of interest and penalties included in total gross receivables	\$ _____	\$ _____	\$ _____	\$ _____
Percentage of interest and penalties to gross receivables	_____ %	_____ %	_____ %	_____ %

Comments:

 Signature of Responsible Agency Official

 Date

 Telephone Number

State of Illinois

Exhibit 26.30.30-B

Quarterly Summary of Accounts Receivable

(20-001)

Aging of Total Gross Receivables

(In Thousands)

Reporting Quarter Ended 03 31 01 (1)

(2) Agency Department of XYZ (3) 4 1 1

(4) Fund ABC (5) 0 1 2 3

In Protest Not in Protest or Protestable (6)

	Major Revenue Source			
	426	421		
(7)				
Receivables not past due (8)	\$ 1,125	\$ 1,580	\$	\$
Past due receivables:				
<u>Suggested</u> <u>Other</u>				
1-30 days 1 - 30 days (9)	335	332		
31 - 90 days 31 - 90 days (10)		156		
91 - 180 days 91 - 180 days (11)		15		
Subtotal: 180 days or less (12)	335	503		
181 days - 1 year 181 - days (13)		85		
Over 1 year Over year(s) (14)		7		
Subtotal: over 180 days (15)	0	92		
Total receivables past due (16)	335	595		
Total gross receivables (17)	\$ 1,460	\$ 2,175	\$	\$
Amount of interest and penalties included in total gross receivables (18)	\$	\$ 45	\$	\$
Percentage of interest and penalties to gross receivables (19)	0.00 %	2.07 %	%	%

(20) Comments:

(21) _____ 4/27/2001
Signature of Responsible Agency Official Date

(217) 782-2053
Telephone Number

**STATE OF ILLINOIS
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SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.30.40 1 of 3
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	EFFECTIVE DATE July 1, 2019
PROCEDURE	QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE - COLLECTIONS ACTIVITY FOR ACCOUNTS OVER 180 DAYS PAST DUE	REVISION NUMBER 20-001

**QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE –
COLLECTIONS ACTIVITY FOR ACCOUNTS OVER 180 DAYS PAST DUE (C-99)**

PURPOSE

The purpose of this form is to report the status of collections over 180 days past due on a quarterly basis for funds not in protest or protestable (Exhibit 26.30.40-A). This form is to be completed on an agency-wide basis and not by individual fund.

This form is to be completed and submitted to the Comptroller no later than the last day of the month following the end of the quarter by those agencies who have receivables that are greater than 180 days past due as reported on the C-98 form. Two copies should be retained by the agency: One to provide an internal record and one for the Auditor General or his representative.

INSTRUCTIONS

This is a general information form for the status of accounts over 180 days past due. Amounts entered do not foot down. This form is to be used only for accounts that are not in protest or protestable. All dollar amounts should be rounded to the nearest thousand.

CONTENTS

Refer to Exhibit 26.30.40-B.

REFERENCE

CONTENTS

- (1) Enter the month, day and year of the last day of the quarter for which the form is being completed.
- (2) Enter the official agency name.
- (3) Enter the three-digit Comptroller assigned agency number.
- (4) Enter the number of accounts that have receivables over 180 days past due.

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SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.30.40 2 of 3
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	EFFECTIVE DATE July 1, 2019
PROCEDURE	QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE - COLLECTIONS ACTIVITY FOR ACCOUNTS OVER 180 DAYS PAST DUE	REVISION NUMBER 20-001

REFERENCE

CONTENTS

- (5) Enter the dollar amount for receivables over 180 days past due. This amount should equal the total of the "over 180 days" amount on the C-98's for all funds and revenue sources.
- (6) Enter the number of accounts which have receivables over 180 days past due that have been referred to the Attorney General's Office.
- (7) Enter the dollar amount for receivables over 180 days past due that have been referred to the Attorney General's Office.
- (8) Enter the number of accounts which have receivables over 180 days past due that have been entered into the Comptroller's Offset System.
- (9) Enter the dollar amount for receivables over 180 days past due that have been entered into the Comptroller's Offset System.
- (10) Enter the number of accounts which have receivables over 180 days past due that are being collected by private collection firms.
- (11) Enter the dollar amount for receivables over 180 days past due that are being collected by private collection firms.
- (12) Enter the number of accounts which have receivables over 180 days past due that are with the Debt Collection Board.
- (13) Enter the dollar amount of receivables over 180 days past due that are with the Debt Collection Board.
- (14) Enter the number of accounts which have receivables over 180 days past due that are being collected by a collection resource other than the Attorney General's Office, Comptroller's Offset System, private collection firm, or the Debt Collection Board.

**STATE OF ILLINOIS
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SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.30.40 3 of 3
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	EFFECTIVE DATE July 1, 2019
PROCEDURE	QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE - COLLECTIONS ACTIVITY FOR ACCOUNTS OVER 180 DAYS PAST DUE	REVISION NUMBER 20-001

REFERENCE

CONTENTS

- (15) Enter the dollar amount for receivables over 180 days past due that are being collected by a collection resource other than the Attorney General's Office, Comptroller's Offset System, private collection firm, or the Debt Collection Board.
- (16) This area is available for comments.
- (17) The responsible agency official must sign and date the form. Please include the phone number of the person to contact regarding questions on this form.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.40.10 1 of 4
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE July 1, 2006
PROCEDURE	COLLECTION EFFORTS & DOCUMENTATION	REVISION NUMBER 07-001

STANDARDS FOR INITIATING COLLECTION

Where standards for initiating collection of an agency's past due accounts are addressed by law or rule, those standards and procedures must be observed. Where no such law or rule exists, each agency must individually pursue "all reasonable and appropriate procedures available to the agency to effectuate collection." Specific collection standards and procedures will vary by agency and with the size and nature of the debt. Accordingly, each agency must establish their own "reasonable and appropriate" collection policies in order to effectively collect past due accounts.

To aid agencies in the development of sound collection policies, the following procedures are presented as minimum suggested collection guidelines. Individual agency administrators must determine when to augment these procedures with collection efforts specifically suited to their own environment. While most past due accounts must be pursued in some manner, an agency may determine that due to the size and nature of a debt, continued collection efforts are not in the best interests of the State.

Accounts receivable owed to the State or a State agency are considered past due immediately upon the passage of the debt's due date. Agencies, however, may wish to wait to begin collection procedures for a short grace period (e.g. 5 - 15 days) after the debt becomes past due in order to allow for reasonable payment delays. It is suggested that active collection efforts begin when the grace period lapses without payment.

COLLECTION ACTIVITY

During the first 60 days that an account is established as a receivable, it is recommended that the agency contact the debtor through a structured process in order to accomplish the following collection objectives:

1. Reaffirm the debts with letter(s) and telephone calls;
2. Explain the original nature and terms of the debt;
3. State clearly to the debtor the collection policy that the agency may pursue;
4. Offer an opportunity for the debtor to respond or dispute the claim.
5. Attempt to resolve any claim disputes or other issues.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

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After 60 days, the following collection activities should be undertaken by the agency:

1. Issuance of registered letters and telephone contact at scheduled intervals.
2. Face-to-face meetings.
3. Conduct asset searches.
4. Confirm current location of debtor.
5. Determine if there are any predecessor--successor relationships.
6. Review books and records of debtors.
7. Notify credit reporting agencies.
8. Perform bank levies.
9. File appropriate liens and judgements.

In addition to the collection procedures outlined above, agencies must develop procedures "whereby agency initiated payments to its debtors may be offset" against past due claims. The requirements for agency offsets are discussed in SAMS Manual Procedure 26.40.30.

Throughout the collection process, it is critical that agencies maintain complete records of all collection efforts related to each past due account. Collection documentation will be required in order to support potential legal action against the debtor, or to justify certification of uncollectibility. It is recommended, at a minimum, that agencies record the following collection information in addition to the data outlined above in SAMS Manual Procedure 26.20.10:

1. The date and nature of each contact with the debtor;
2. The debtor's response or dispute, if any was made;
3. Any payment agreements that may have been reached between the agency and the debtor;
4. The use of the Attorney General's Office and/or the Comptroller's Offset System.

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5. The use of any outside collection agencies, including dates and fees paid;
6. Reasons and dates for certification of uncollectibility where appropriate.

This information should be included as part of the accounts receivable records.

Copies of any final administrative assessments, contracts, payment agreements, witness statements, or any other documentation establishing the existence of the debt and identity of the debtor should be recorded as documentation.

REFERRAL OF PAST DUE ACCOUNTS

If an agency believes that a past due account is uncollectible, it must certify the account as such under the guidelines in SAMS Manual procedure 26.40.40, "certification standards."

If, however, the debt is believed to be collectible and the agency fails to collect the past due amount under the procedures outlined above or to establish a satisfactory deferred payment plan, the agency may refer the debt to the Department of Revenue's Debt Collection Bureau, subject to [30 ILCS/210.10](#) and subject to such limitations as the Department of Revenue shall by rule establish. Rules were promulgated by the Department under [74 ILL. Adm. Code 1200](#).

The Bureau shall have the sole authority to let contracts with persons specializing in debt collection for the collection of debt referred to and accepted by the Bureau. The Department of Revenue shall adopt rules for the certification of debt from referring agencies and shall adopt rules for the certification of collection specialists to be employed by the Bureau.

Once an agency's debt is deemed by the Bureau to be uncollectible, the Bureau shall return the debt to the referring agency which will then write the debt off as uncollectible or return the debt to the Bureau for additional collection efforts.

The Department of Healthcare and Family Services shall be exempt from this section with regard to child support debts. In addition the Department of Employment Security is exempt with regard to debts to any federal account. These debts may be referred to the Bureau provided the debt satisfies the requirements for referral of delinquent debt as established by rule by the Department of Revenue.

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ESTABLISHING DEFERRED PAYMENT PLAN

If during the collection process, the agency determines that the best opportunity for collecting the debt is through periodic payments, the agency may enter into a deferred payment plan with the debtor. The terms of each plan will vary with the size and nature of the debt, however, it is suggested that payments be expected at generally no less than monthly intervals, and if the term of the plan exceeds one year, payment terms should be reviewed with the debtor annually.

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STANDARDS FOR REFERRAL TO COMPTROLLER'S OFFSET SYSTEM

State agencies should use the Comptroller's Offset when it is determined to be in the best economic interest of the State. While the Comptroller's Office suggests placement of accounts for offset early in the collection process, agencies must place all debts over \$250 and more than 90 days past-due in the Comptroller's Offset System. The Comptroller's Office has also adopted the policy of not accepting any debt less than \$10. However, if any of the following conditions are met, the State agency will not be required to place the debt on the Comptroller's Offset System:

1. The agency and debtor have entered into a deferred payment plan;
2. The agency has demonstrated to the Comptroller's satisfaction that referral of the account to the Comptroller's Offset System is not cost effective. Generally, this test will be met when the total collection cost expended or anticipated will exceed the amount of the claim that would reasonably be expected to be realized as a result of those collection costs. The application of the cost effectiveness criteria will not be the same for every agency. Circumstances differ among agencies. The following examples are intended to provide guidance in determining cost effectiveness. They represent instances where it would not be cost effective to submit a debt to the Comptroller's Office for offset.
 - By statute, certain agencies cannot write off debts. However, if one of these debts has been owed for a substantial amount of time, it is reasonable to assume that referral would not be cost effective (e.g., the debtor has changed addresses or names and will be impossible to locate);
 - A company has ceased operations for a long period of time;
 - A business has reorganized (e.g., from a sole proprietor to a partnership or corporation);
 - The age or health of the debtor is such that it is unlikely they will be receiving any payments from the State;

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- Foreign student debtors who have left or will soon be leaving the country;
 - Individuals and corporations in bankruptcy.
3. The claim is against a State agency. The Comptroller's Offset is not to be used in the collection of debts between State agencies.
 4. A university may elect to place only debts that exceed \$1,000 in the Comptroller's Offset System.

Following are the procedures for entering a debt into the Comptroller's Offset System.

STATUTE REFERENCE

State Comptroller Act

State Offset System 15 ILCS 405/10.05

Child Support Deductions 15 ILCS 405/10.05a

Delinquent Student Loans 15 ILCS 405/10.05b

Delinquent Federal Obligations 15 ILCS 405/10.05c

Delinquent Local Entity Obligations 15 ILCS 405/10.05d

Illinois State Collection Act of 1986

Processing Charge 30 ILCS 210/5

Electronic Submission 30 ILCS 210/5c-5

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PROCEDURES FOR REFERRAL TO COMPTROLLER OFFSET SYSTEM

A. FILING PROCEDURES

The purpose of this procedure is to document the policies and accounting procedures for deductions from vouchers for claims in favor of the State. Agencies must file claims electronically, unless an exception has been approved by the Comptroller's Office.

Debt maintenance (add, change, delete and refund) should be performed using the IOC web portal IDROP (Illinois Debt Recovery Offset Portal). The first step in the enrollment process for IDROP is to complete the User Authorization form (SCO-501i). Please see Exhibit 26.40.20-G for the form and Exhibit 26.40.20-H for the instructions. For additional information, please contact:

Office of the Comptroller
Collections Unit
325 West Adams Street
Springfield, IL 62704
Phone: 217/782-7525
stateoffset@illinoiscomptroller.gov

The Comptroller will not process a claim under Section 10.05 until he/she has received notification from the State agency that the debt has been established through notice and opportunity to be heard.

For purposes of Section 10.05, "Notification" of an account or claim in favor of the State shall be deemed to occur when the State agency in favor of which the account or claim has arisen has submitted to the Comptroller a statement in the prescribed format.

INSTRUCTIONS (REFERS TO EXHIBIT 26.40.20-A)

This form is for exception processing only. State debt should be added to the system via IDROP.

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REFERENCE

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- (1) Enter the claiming agency name.
- (2) Enter the claiming agency address.
- (3) Enter the debtor's name.
- (4) Enter the debtor's social security number or EIN.
- (5) Enter "1" if the debtor is an individual. Enter "2" if the debtor is a business.
- (6) Enter the beginning date to which the claim refers.
- (7) Enter the ending date to which the claim refers.
- (8) Enter "2" for a 210.05 administrative offset.
- (9) Enter the debt code listed in Exhibit 26.40.20-C which indicates the reason why there is an amount due to the State. (i.e., income tax liability, overpayments, etc.)
- (10) Enter the amount of the claim due and payable to the State.
- (11) Enter the five digit agency/division number filing the claim. This field establishes where collected monies are paid to. See listing of agency/orgs. If you need to set up a new one, indicate on the signature authorization card the 5-digit agency code and the address where payment is to be sent.
- (12) Enter the claiming agency's deduction/order/file number for this debt. If blank, 210.05 is entered.
- (13) Enter the four-digit fund number to which the debt is owed.
- (14) Notification Type. Agencies are required to provide and maintain a written record of a clear and detailed notification to the alleged debtor identifying the amount of the debt, the nature of the debt and potential defenses to the debt prior to the submission of a claim for offset.

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Enter the appropriate code which describes your agency's notification as set forth below. If none of these codes accurately reflect the procedures of your agency, please contact the Comptroller's Office prior to completion of your offset claim submission.

<u>CODE</u>	<u>DESCRIPTION</u>
01	U.S. Mail
02	Certified Mail-Return Receipt Requested
03	Oral Notification (written record required)
04	E-mail (affirmative acknowledgement from the debtor required)

- (15) Type Of Hearing Offered. Agencies are required to provide debtors with information about a procedure to challenge the existence, amount and current collectibility of the debt prior to submission of a claim to the Comptroller for entry into the offset system. The decision resulting from the utilization of this procedure must be reviewable. Please identify the type of procedure utilized (referred to below as "Type of Hearing") by entering the appropriate code listed below. If none of these codes accurately reflect the procedures of your agency, please contact the Comptroller's Office prior to completion of your offset claim submission.

<u>CODE</u>	<u>DESCRIPTION</u>
01	Administrative Hearing conducted pursuant to the Illinois Administrative Procedure Act
02	Conciliation Conference--Face-to-face meeting offered between the debtor and an officer or employee of the agency with authority to adjust the debt. The debtor must be allowed to present documentary evidence and to examine the agency's materials upon which the debt is based. A written record of the proceedings must be prepared.
03	Civil Court Hearing

- (16) Statement of Outcome. Only debts finally determined as currently due and payable may be certified to the Comptroller as a claim for offset. Agencies are required to indicate the final outcome of the administrative process leading to the final determination of the debt by entering the appropriate

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code listed below. If none of these codes accurately reflect the procedures of your agency, please contact the Comptroller's Office prior to completion of your offset claim submission.

<u>CODE</u>	<u>DESCRIPTION</u>
01	No Hearing Requested—The debtor has not requested access to the agency's procedure to contest the debt. By agency procedure, all appeal rights have lapsed and the debt is currently due and payable.
02	Debt Confirmed at Hearing—After utilization of the agency's procedure for contesting the debt, the amount of the debt is confirmed as currently due and payable. All appeal rights have lapsed.
03	Civil Court Settlement

- (17) Date of Final Determination of Debt. Agencies are required to provide the date upon which the debt is finally determined as currently due and payable. Enter the applicable date in this field.
- (18) Authorized Signature. All claims for offset must be accompanied by an original signature of an authorized agency representative. A properly completed Signature Authorization Card (SAMS Procedure 26.40.25) must be on file with the Comptroller's Office.
- (19) Enter the title of the authorized agency representative listed in 18.
- (20) Enter the date of the filing.
- (21) Enter the contact telephone number for questions regarding this claim submission.

B. COMPTROLLER'S PROCEDURES UPON RECEIVING NOTIFICATION OF A CLAIM IN FAVOR OF THE STATE

The Office of the Comptroller will review the information provided by the agency submitting the claim and ascertain the amount due and payable to the State. Additional information may be requested of the submitting agency to ensure the debt has been established in compliance with statutory and IOC requirements.

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Upon ascertaining the amount due and payable, the Comptroller will deduct the amount of the claim from a voucher(s) from any State agency payable to the person or business which is processed after the claim is received. This withheld amount will be deposited into the State Offset Claims Fund. If the amount of the claim in favor of the State is less than the amount to which the person or business is entitled, a warrant for the balance of the voucher will be prepared and issued to the payee. The agency submitting the voucher against which a Section 10.05 offset claim is applied will have its appropriation charged with the entire amount of the voucher.

In cases where offsets are to be made against a State employee's wages, no more than 25% of the employee's disposable earnings may be subject to offset. Final compensation payments paid to a person when the person leaves the employ of a State agency for accrued vacation, sick leave or overtime are exempt from the 25% limitation and are offset up to 100% of the voucher amounts. State agencies may submit claims for offset for the entire amount owed to the State agency and the Comptroller's Offset System will compute the required 25% available for the offset.

In the event that the calculation of 25% of the employee's disposable earnings exceeds the employee's take home pay (i.e., the net amount of the warrant), that employee's payroll voucher will be returned to the submitting agency. A payroll reversal must be processed and the employee's voluntary deductions must be canceled or reduced so that the employee's take-home pay on the Supplemental Payroll to the employee will be sufficient to satisfy the amount calculated as available for offset. Agencies should contact their employees to determine which of the voluntary deductions on the payroll are to be canceled or reduced.

Additionally, where an agency is aware of ongoing offsets against one of its employees, any final compensation payments for vacation, overtime or sick pay must be vouchered separately from any current pay period wages. The separate voucher for the lump sum payment must carry 0 (zero) in the base to allow 100% offset.

In cases where offsets are to be made against a retirement benefit payment, no more than 25% of the disposable earnings may be subject to offset. State agencies may submit claims for offset for the entire amount owed to the State agency and the Comptroller's Offset System will compute the required 25% available for the offset.

In the event the calculation of 25% of the retiree's disposable earnings exceeds the employee's take home pay (i.e., the net amount of the warrant, that retiree's retirement voucher will be returned to the submitting agency. A reversal must be processed, and the

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retiree's voluntary deductions must be canceled or reduced so that the retiree's take-home pay will be sufficient to satisfy the amount calculated as available for offset. The Retirement System should contact the retiree to determine which of the voluntary deductions are to be canceled or reduced.

C. NOTIFICATION OF THE COMPTROLLER'S EXERCISE OF SECTION 10.5

Whenever the Comptroller exercises his/her authority granted under Section 10.05, the payee will be sent a notification of the deduction.

Notification to the debtor is a form letter (Exhibit 26.40.20-D) which advises the debtor of the name of the claiming agency, the amount withheld and nature of the debt. The Involuntary Withholding Agency Notification Report (IWAN) is sent to the claiming agency via the IDROP Portal or mailed weekly if the agency is not in IDROP. This same report can be accessed via IDROP on a daily basis. It is renamed Involuntary Withholding Offset Notification report (IWON). The vouchering agency receives, on a weekly basis, the Involuntary Withholding Vouchering Agency Report (IWVA). The Comptroller's Office will provide these reports to the respective agencies unless advised that the copy is not needed.

If after 60 days have elapsed from the date the Comptroller gives notice of the offset, no protest is made by the person subject to the offset, the Comptroller shall issue a warrant or interfund payment on the State Offset Claims Fund for the amount of that deposit to the agency entitled thereto. If a protest is made, the Comptroller shall not issue such warrant/interfund payment to the State agency on the State Offset Claims Fund until he ascertains the amount due and payable.

D. PROCESSING CHARGE

The Comptroller's Office will deduct a processing charge, not to exceed \$15, for each payment that is intercepted for a State offset. The processing charge will be paid by the debtor and will not reduce the amount of the debt owed to the agency. The standard processing charge is \$15 per payment; however, if a payment that is being offset is less than \$30, the processing fee will be 50% of the payment amount and the remaining 50% will be utilized to satisfy the debt.

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E. CHANGE IN STATUS OF A CLAIM

A State agency which has submitted a claim for offset must notify the Comptroller as soon as is possible, but in no case later than 30 days, after receiving notice of a change in the status of an offset claim.

A change in the status may occur due to payments received other than through a successful offset, the filing of a bankruptcy petition, etc.

F. PROTEST

The notification described in "C" above advises the alleged debtor that 60 days are allowed for protests. If no protest is received within 60 days, the withholding is paid to the claiming agency (see Section F). Protest adjudication is handled in IDROP. If the alleged debtor writes a protest, the Comptroller's Office: (1) acknowledges receipt of the protest; (2) flags the account to prevent payout to the claiming agency until the protest is resolved; and (3) forwards the claiming agency a copy of the protest via the IDROP Portal. If the claiming agency does not respond within 90 days the withheld money may be refunded to the alleged debtor. The alleged debtor may waive their protest rights by submitting form SCO-965, Collections Unit Protest Waiver form (Exhibit 26.40.20-I). The funds will be paid to the claiming agency immediately.

G. PAYOUTS

Payouts are of two sorts: (1) refunds and (2) claimant collections. The steps leading to a refund have been described above in Section E.

Claimant collections are paid to the agency which is due the money and notification sent to the attention of the writer of the claim letter (see Exhibit 26.40.20-E) to identify the payment. Effective October 1, 1995, the Comptroller's Office will require all State agencies to use the "single payment" concept when receiving involuntary withholding offset monies pursuant to 15 ILCS 405/10.05. Agencies will receive one warrant/interfund payment daily for the total involuntary withholding offsets due the agency/org. The Involuntary Withholding Transfer Report (IWTR) will also be sent to the claiming agency on a weekly basis if the agency is not in IDROP. If the claiming agency is in IDROP, the IWTR will be available on the Tuesday of the following week after the claiming agency payment is issued.

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H. FILE SUBMISSIONS

Agencies must submit Offset Adds, Changes and Deletes via IDROP or electronic file unless an exception has been approved by the Comptroller's Office. Any transactions submitted on electronic file must be accompanied by a properly completed Involuntary Withholding File Certification Form (see Exhibit 26.40.20-F). File certification for IDROP is done online. Please contact the Collections Unit in the Comptroller's Office for information on IDROP/file submissions.



Involuntary Withholding Request

Collections Unit
325 West Adams
Springfield Illinois 62704

(1) Department of XXXXXXXXXXXX

Requesting Agency
(2)XXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Address
XXXXXXXXXXXXXXXXXXXXXXXXXXXXX

COMPTROLLER USE ONLY

RE: (3) Vendor Auto Parts

Debtor Name (Last Name First) / Business Name

To Office of the Comptroller, Collections Unit:

In accordance with the requirements of State or Federal law, please withhold payment from the subject debtor.
Details of this claim are as follows:

(4) 37-***6421

Debtor Social Security Number/FEIN Number

CLASS

(5) 1. Individual
2. Business

Time Period During Which Debt Was Incurred
(6) 10 / 01 / 09 (7) 8 / 12 / 10

MONTH / DAY / YEAR MONTH / DAY / YEAR
Date From Date To

DEDUCTION TYPE - STATUTORY REFERENCE

(8) 1. Tax Levy
Chapter 64, Internal Revenue Code
2. Administrative Offset
15 ILCS 405/10.05
6. Local Debt Recovery Program
15 ILCS 405/10.05 (d)

(9)

Debt Code

(10) 450.00

Original Claim Amount

(11)

Agency Number

(12) 1

Deduction Order Number (For Agency Use Only)

(13)

Payment Fund Number

PROCEDURAL REQUIREMENTS

Notification Type (14)

Statement of Outcome (16)

Type of Hearing Offered (15)

Date of Final Determination of Debt (17) 10 / 20 / 10

MONTH / DAY / YEAR

(If I am submitting a facsimile or email signature, I hereby certify by so filing that the original signed document exists in my possession.)

(18) _____
AUTHORIZED SIGNATURE

(19) Director _____
TITLE

(20) 10/20/10 _____
DATE

(21) 782-XXXX _____
TELEPHONE NUMBER



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Involuntary Withholding Request

Collections Unit
325 West Adams
Springfield Illinois 62704

Requesting Agency

Address

COMPTROLLER USE ONLY

RE: _____
Debtor Name (Last Name First) / Business Name

To Office of the Comptroller, Collections Unit:

In accordance with the requirements of State or Federal law, please withhold payment from the subject debtor.
Details of this claim are as follows:

CLASS

- 1. Individual
- 2. Business

Debtor Social Security Number/FEIN Number

Time Period During Which Debt Was Incurred

____/____/____
MONTH / DAY / YEAR
Date From

____/____/____
MONTH / DAY / YEAR
Date To

DEDUCTION TYPE - STATUTORY REFERENCE

- 1. Tax Levy
Chapter 64, Internal Revenue Code
- 2. Administrative Offset
15 ILCS 405/10.05
- 6. Local Debt Recovery Program
15 ILCS 405/10.05 (d)

Debt Code

Original Claim Amount

Agency Number

Deduction Order Number (For Agency Use Only)

Payment Fund Number

PROCEDURAL REQUIREMENTS

Notification Type

Statement of Outcome

Type of Hearing Offered

Date of Final Determination of Debt

____/____/____
MONTH / DAY / YEAR

(If I am submitting a facsimile or email signature, I hereby certify by so filing that the original signed document exists in my possession.)

AUTHORIZED SIGNATURE

TITLE

DATE

TELEPHONE NUMBER



DEBT CODE REASON

<u>AGENCY</u>	<u>AGENCY #</u>	<u>CODE NUMBER & DESCRIPTION</u>
Healthcare & Family Services	47855	1--Delinquent child support
Secretary of State	35020	2--Reimburse license plate fees
Secretary of State	35020	3--Reimburse driver's license fee
Healthcare & Family Services	47810	4--Desk audit
Healthcare & Family Services	47810	5--Field audit
Children & Family Services	41817	6--Overpay child care
Any Agency		7--Salary overpayment
Transportation	49423	8--Damage to property
Employment Security	42710	9--Overpayment of unemployment benefits
Student Assistance Commission	69140	10--Default on student loan
Healthcare & Family Services	47801	11--Overpayment of donated funds
Any Agency		12--Unauthorized telephone calls
Healthcare & Family Services	47801	13--Contract overpayment
Healthcare & Family Services	47850	14--Disability overpayment
Revenue (Lottery)	49245	15--Nonpayment for lottery debt
Revenue	49297	16--Delinquent State Tax
	49298	
Human Services	44413	17--Excess assistance
Healthcare & Family Services	47813	18--Administrative Support Order
Secretary of State	35020	19--Reimburse License Fees
Any Agency		20--Audit finding
Any Agency		21--Misdirection of funds
Any Agency		22--Falsified attendance records
Any Agency		23--Retirement overpayment
Any Agency		24--Stolen property
Any Agency		25--Misuse of State funds
Any Agency		26--Overpayment of State funds
Any Agency		27--Excess Food Stamps
Any Agency		28--Insufficient funds check
Any Agency		29--Unpaid Social Security
Internal Revenue Service	36001	30--Federal Tax Levies
Any Agency		31--Warrant issued in error
Children & Family Services	41817	32--Child care and maintenance
Employment Security	42705	33--Unpaid unemployment tax
Any Agency		34--Improper payment of funds
Human Services	444	35--Overpayment circuit breaker
Human Services	444	36--Overpayment for housekeeping
Any Agency		37--Reimbursement to the State
Any Agency		38--Reimbursement - State property
Employment Security	42705	39--Late employers contribution
Healthcare & Family Services	47815	40--Grand/food stamp overpayment

<u>AGENCY</u>	<u>AGENCY #</u>	<u>CODE NUMBER & DESCRIPTION</u>
Any University		41--Reimbursement to university
Student Assistance Commission	69160	42--Delinquent student loan
Secretary of State	35010	43--Shortage on license plate fees
Healthcare & Family Services	47815	44--Ineligible earnfare advances
Healthcare & Family Services	47815	45--Ineligible child care payments
Transportation	49499	46--Hazardous Material violation
Any Agency		47--Delinquent Rent
Human Services	444	48--Family Case Management
Healthcare & Family Services	478	49--Kidcare delinquent premiums
Healthcare & Family Services	478	50--Kidcare rebate overpayments
Public Health	482	51--Fed. Civil Monetary Penalties
Central Management Services	41615	52--Delinquent Group Ins. premium
Illinois Toll Highway	557	53--Illinois Tollway violation
Any Agency		54--Fines and Penalties
Any Agency		55--Delinquent Retirement Contribution
Any Agency		56--Red Light Ticket Violations
Any Agency		57--Unreturned Badge/Uniform/Equipment
Any Agency		58--State Court Civil Penalty
Any Agency		59--Affected Annuitant
Natural Resources	422	60--Oil & Gas Well Fees, Fines



State of Illinois

SMITH JOHN

APRIL 15, 2014

325 WEST ADAMS
SPRINGFIELD, IL 62704

The State of Illinois has been advised that you owe money to the state agency(ies) listed below. Pursuant to Illinois law (15 ILCS 405/10.05-10.05A) the State of Illinois is required to withhold all eligible payments until the claim(s) have been satisfied. If there is an amount remaining, a payment will be issued within 10 days from the date of this notice. Furthermore, a processing fee may be charged per payment transaction. The following amounts have been withheld:

Debtor Name ID Number	Claiming Agency Contact Address Phone Number Debt Type	Intercepted Payment Voucher # AND/OR Warrant # Offset Total Warrant Amount	Amounts Withheld from Payment
SMITH JOHN 492 00006234075	DEPT OF REVENUE COMPTROLLER OFFSET UNIT PO BOX 19035 SPRINGFIELD, IL 62794-9035 217/785-3731 DELINQUENT STATE TAX	AGING 402 40068705450 \$6,000.00	DEBT- \$5,985.00 FEE- \$15.00
SMITH JOHN 492 00006234075	DEPT OF REVENUE COMPTROLLER OFFSET UNIT PO BOX 19035 SPRINGFIELD, IL 62794-9035 217/785-3731 DELINQUENT STATE TAX	EMPLOYMENT SECURITY 427 40068705449 \$2,500.00	DEBT- \$2,485.00 FEE- \$15.00
SMITH JOHN 492 00006234075	DEPT OF REVENUE COMPTROLLER OFFSET UNIT PO BOX 19035 SPRINGFIELD, IL 62794-9035 217/785-3731 DELINQUENT STATE TAX	TRANSPORTATION 494 40068705448 \$2,000.00	DEBT- \$1,530.00 FEE- \$15.00
DEBT REDUCTION TOTAL:			\$10,000.00
TOTAL FEE WITHHELD:			\$45.00

To request detailed information regarding this claim, please contact the claiming agency using the contact information listed above. If you have already contacted the claiming agency and still do not agree with the claim, you may file a protest by writing the State of Illinois; Attn: Collections Unit; 325 West Adams St; Springfield, IL 62704-1858. The protest should be in the form of a letter and should describe the reasons for protest. The letter should be accompanied by any documents that support your assertions. The letter must bear the original signature of the debtor or authorized agent. Please include the ID number(s) on all correspondence. **If you do not file a written protest within 60 days from the date of this notice, the withheld amount will be sent to the claiming agency(ies).**

COLLECTIONS UNIT

PLEASE RETAIN THIS LETTER FOR YOUR RECORDS

REPORT ID : IWTR
DATE RUN : 11-19-96
TIME RUN : 12:50

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SINGLE PAYMENT WARRANT LIST

AGENCY/ORGANIZATION: 000/0000

BATCH ID: 360 123456

SSN/FEIN	DEBTOR NAME	VOUCHER NO	IW-NUMBER	ORDER NO	AMOUNT
00-0000000	MIDWEST TYPING TEMPS	000 00000000212	000 00000000111	000211018415632	200.00
000-00-0000	SMITH SUSAN J	000 00000000212	000 00000000222	000000001259874	20.00
	TOTAL # OF CLAIMS	2		AMOUNT OF WARRANT	220.00



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Involuntary Withholding Tape/File Certification Form

Tape #/File Type: _____

Record Count: _____

Dollar Amount: _____

Please mark the appropriate box:

Add Tape/File:

- The debtor has been sent a notice that a claim has been established against said person thus giving the debtor the opportunity to appeal the determination that a claim exists and the amount of the claim.
- No hearing was requested or a hearing was held and the result was that the claim was found to be valid in the amount referenced in the attached record.
- The date of the final determination of the debt for each claim was prior to the date of submittal of the claim to the Comptroller for Offset purposes.

Change Tape/File:

- All change transactions contained on the enclosed tape/file meet the criteria for inclusion in the Comptroller Offset Program.

Delete Tape/File:

- All claims contained on the enclosed tape/file no longer meet the criteria for inclusion in the Comptroller Offset Program, and should be removed from the Program.

I certify that all the transactions included on the tape/file are in compliance with the provisions of the Illinois State Collections Act of 1986 [30 ILCS 210/5]. (If I am submitting a facsimile or email signature, I hereby certify by so filing that the original signed document exists in my possession.)

Authorized Signature: _____

Date: _____

Agency Contact Person: _____

Agency Contact Phone #: _____



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

ILLINOIS DEBT RECOVERY OFFSET PORTAL

User Authorization

INSTRUCTIONS		
For submitting claims for offset to the Illinois Office of the Comptroller (IOC), Claiming Entities (CEs) must complete this User Authorization form and return to IOC.		
Field	Local Debt Recovery Program	State Agency
Entity Name	Local Claiming Entity name	Agency name
Department	Department name	Division name
Entity ID	Blank. To be assigned by IOC	5-digit agency code
Chief Officer	Chief Officer named on IGA	Agency head
User Coordinator	This user is given administrative privileges to manage users of the IDROP system on the claiming entity's behalf, excluding the ability to assign file submission authority which can only be assigned by the Chief Officer.	

CLAIMING ENTITY	
ENTITY NAME: (30 characters maximum)	_____
DEPARTMENT: (30 characters maximum)	_____
ENTITY ID: (If Known)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
CHIEF OFFICER NAME:	_____
CHIEF OFFICER EMAIL:	_____
USER COORDINATOR NAME:	_____
USER COORDINATOR EMAIL:	_____

AUTHORIZING SIGNATURE
The Authorized Signature of the Chief Officer below will be kept on file for use as a certifying signature for each file transmitted to the Illinois Office of the Comptroller. Only employees of the entity who are granted the appropriate security privileges by the Chief Officer will have authority to generate and submit these files on the Chief Officer's behalf. This authority cannot be granted to third parties. In addition, by signing below, the Chief Officer promises to treat their login information as confidential and will not provide that information to employees, agents or any other third parties for the purpose of accessing the IDROP system. Any violation of these terms and conditions may result in dismissal from the program.
<div style="border: 1px solid black; width: 500px; height: 50px; margin: 0 auto;"></div>
Date ____ / ____ / ____

System Administration Use Only:		
Debt Codes: Select...	Select...	Select...
Select...	Select...	Select...



ILLINOIS DEBT RECOVERY OFFSET PORTAL

Guide to the IDROP User Authorization

The IDROP User Authorization form is used to identify the primary administrative users of the Illinois Debt Recovery Offset Portal (IDROP) which is the web-based application used by claiming entities to manage debt claims filed with the Illinois Office of the Comptroller (IOC). The chief officer will initially be the **only** user with the authority to submit debts to IOC. However, this submission authority can be delegated in the system to other users by the chief officer. The user coordinator creates and manages user access to IDROP for the entity; however, the user coordinator cannot grant submission authority. Once this information is provided to IOC, user accounts are established for the users named on the form. IDROP notifies the user of their logon credentials and provides instructions on accessing IDROP.

Filing Instructions: Original signed and completed authorization forms must be sent to the IOC, Attn: Collections, 325 West Adams, Springfield, IL 62704. An authorization form must be filed for each department filing debts with the IOC.

Completing the Form:

Claiming Entity Name: Enter the name of your state agency or university.

Claiming Entity Department Name: Not required for state agencies or universities.

Entity ID: Enter your three digit agency number followed by your two digit organization number.

Chief Officer Name: Provide the name of the individual who will act as chief officer. This individual is the agency director or university president or secretary.

Chief Officer Email: Provide the email address for the chief officer. This will be used as the user name in IDROP.

User Coordinator Name: Provide the name of the individual who will act as the manager of users in IDROP. This individual will have the administrative privileges necessary to create and remove user access to IDROP for the entity.

User Coordinator Email: Provide the email address for the user coordinator. This will be used as the user name in IDROP.

Authorizing Signature: An original signature of the chief officer named above.

Date: Date on which the form was signed by the chief officer.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

ILLINOIS DEBT RECOVERY OFFSET PORTAL
User Authorization

INSTRUCTIONS

For submitting claims for offset to the Illinois Office of the Comptroller (IOC), Claiming Entities (CEs) must complete this User Authorization form and return to IOC.

Field	Local Debt Recovery Program	State Agency
Entity Name	Local Claiming Entity name	Agency name
Department	Department name	Division name
Entity ID	Blank. To be assigned by IOC	5-digit agency code
Chief Officer	Chief Officer named on IGA	Agency head
User Coordinator	This user is given administrative privileges to manage users of the IDROP system on the claiming entity's behalf, excluding the ability to assign file submission authority which can only be assigned by the Chief Officer.	

CLAIMING ENTITY

ENTITY NAME:
(10 character maximum)

DEPARTMENT:
(10 character maximum)

ENTITY ID:
(5 digit)

CHIEF OFFICER NAME:

CHIEF OFFICER EMAIL:

USER COORDINATOR NAME:

USER COORDINATOR EMAIL:

AUTHORIZING SIGNATURE

The Authorizing Signature of the Chief Officer below will be kept on file for use as a certifying signature for each file transmitted to the Illinois Office of the Comptroller. Only employees of the entity who are granted the appropriate security privileges by the Chief Officer will have authority to generate and submit these files on the Chief Officer's behalf. This authority **cannot** be granted to third parties. In addition, by signing below, the Chief Officer promises to treat their login information as confidential and will not provide that information to employees, agents or any other third parties for the purpose of accessing the IDROP system. Any violation of these terms and conditions may result in dismissal from the program.

Date: / /

System Administration Use Only

DEBIT CODES: Select... AH - INDIVIDUAL USE TAX Select... AH - ACH HEARING DOCUMENTS Select... AH - ADJ HEARING DOCUMENTS
Select... AH - CDR HEARING DOCUMENTS Select... AH - UDR HEARING DOCUMENTS Select... AH - ADJ HEARING DOCUMENTS

SCD 501 - 11/2019



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Collections Unit

(217)782-7525

Protest Waiver Form

Instructions

To waive your 60 day protest rights please fill out this form and e-mail it to stateoffset@illinoiscomptroller.gov or mail it to the following address:

Illinois Office of the Comptroller
Attn: Collections Unit
325 West Adams Street
Springfield, IL 62704-1858

Information

Name	
Address	
Phone Number	
IW Number	
Date of Offset(s)	
Claiming Agency	

I understand that by signing this statement I am relinquishing and waiving all rights to protest the offset date(s) above, for the referenced above IW Number. Furthermore, I authorize the transfer of the offset funds to the Claiming Agency above.

Debtor's Signature

Date

Name Printed

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.40.21 1 of 3
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE January 1, 2016
PROCEDURE	DELETE, REFUND, AND/OR CHANGE ON THE COMPTROLLER'S OFFSET SYSTEM	REVISION NUMBER 16-002

**DELETE, REFUND, AND/OR CHANGE
ON THE COMPTROLLER'S OFFSET SYSTEM (C-34)**

PURPOSE

This form is for exception processing only. State debt should be added to the system via IDROP.

An agency may file a delete, refund and/or change requesting the Comptroller:

1. Delete a claim for any of the following reasons:
 - a. The claim has been satisfied.
 - b. The claim has been inactive for more than one year.
 - c. The agency has agreed to enter into a deferred payment plan with the debtor.
 - d. The claim has been determined to be invalid.
 - e. Bankruptcy
 - f. Other – please explain.
2. Refund monies currently held in the offset fund to the person or business against which their claim exists.
3. Change the debtor name, order number, or amount of debt on a previously filed claim.

If multiple claims are filed by the same agency for the same debtor, a C-34 form is required for each claim.

For additional information, please contact:

Office of the Comptroller
Collections Unit
325 West Adams Street
Springfield, IL 62704
Phone: 217/782-7525
stateoffset@illinoiscomptroller.gov

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.40.21 2 of 3
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE January 1, 2013
PROCEDURE	DELETE, REFUND, AND/OR CHANGE ON THE COMPTROLLER'S OFFSET SYSTEM	REVISION NUMBER 13-002

INSTRUCTIONS (Refers to 26.40.21-B)

REFERENCE

CONTENTS

PLEASE NOTE THAT NUMBERS 1, 2, 3, 4, 5, AND 6 MUST BE COMPLETED TO PROCESS A **DELETE, REFUND or CHANGE**.

- (1) Enter the name of the debtor to which maintenance is to be performed.
- (2) Enter the Social Security Number (SSN) for an individual debtor or Federal Employer's Identification Number (FEIN) for a business to which maintenance is to be performed.
- (3) Enter an "X" on the appropriate line describing the debtor as either an individual or business.
- (4) 5 digit agency code.
- (5) Order Number.
- (6) IW (ID) Number.

PLEASE NOTE THAT NUMBERS 1, 2, 3, 4, 5, 6 AND 7 MUST BE COMPLETED TO PROCESS A **DELETE**.

- (7) Enter an "X" in one of the six boxes which best describe the reason for the delete. If no delete is to be processed, do not mark any of the six boxes.

PLEASE NOTE THAT NUMBERS 1, 2, 3, 4, 5, 6, 7 AND 8 MUST BE COMPLETED TO PROCESS A **REFUND TO A DEBTOR**.

- (8) Enter only the amount to be refunded to the debtor. If all money is to be refunded, mark the "Refund all monies in Offset Fund to debtor" box. Requests for Refunds must be received in the Collections Unit no later than four (4) days prior to the end of the thirty (30) day protest period in order to ensure the money is returned to the debtor and not paid to the claiming agency.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.40.21 3 of 3
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE January 1, 2013
PROCEDURE	DELETE, REFUND, AND/OR CHANGE ON THE COMPTROLLER'S OFFSET SYSTEM	REVISION NUMBER 13-002

PLEASE NOTE THAT NUMBERS 1, 2, 3, 4, 5, 6 AND 9 MUST BE COMPLETED TO PROCESS A **CHANGE** TO A PREVIOUSLY FILED CLAIM.

- (9) Enter any revisions to be processed. Note that only the Name, Order #, and Amount can be changed. Any other change must be processed by filing a delete and subsequent add of a new claim.

The "New Amount" entered in (9) will be the amount the agency determines as the outstanding debt. Agencies will need to take into consideration monies offset from a debtor which have not yet been paid to the claiming agency.

- (10) Authorized Signature. All offset requests must be accompanied by an original signature of an authorized agency representative. A properly completed signature authorization card (SAMS Procedure 26.40.25) must be on file with the Comptroller's Office.
- (11) Enter the agency name requesting the delete, refund, and/or change.
- (12) Enter the phone number of the agency person to contact if the Comptroller's Office has any questions on this form.
- (13) Enter the date this form was authorized.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Delete, Refund, and/or Change On The Comptroller's Offset System

Collections Unit
325 West Adams
Springfield Illinois 62704

Claim Account Information:

Name _____

SSN _____

FEIN _____

Class Individual _____ Business _____

5 Digit Claiming Agency Code _____

Order Number _____

IW (ID) Number _____

A. Delete the claim from the Offset System for the following reason:

- The claim has been satisfied
- The claim has been inactive for more than one year
- The agency has agreed to enter into a deferred payment plan with the debtor
- The claim has been determined to be invalid
- Bankruptcy
- Other – please explain _____

B. Refund to the debtor:

- Refund Amount \$ _____
- Refund all monies in Offset Fund to debtor.

C. Change the information on the claim:

Name _____

Order Number _____

Amount Increase by _____ Decrease by _____

New Amount _____

Authorized by _____ Phone No. _____
Agency Name _____ Date _____



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Delete, Refund, and/or Change

On The Comptroller's Offset System

Collections Unit
325 West Adams
Springfield Illinois 62704

Claim Account Information:

- (1) Name Vendor Auto Parts
SSN _____
- (2) FEIN 123456789
- (3) Class Individual Business
- (4) 5 Digit Claiming Agency Code XXX01
- (5) Order Number 15
- (6) IW (ID) Number 11

A. Delete the claim from the Offset System for the following reason:

- (7) The claim has been satisfied
 The claim has been inactive for more than one year
 The agency has agreed to enter into a deferred payment plan with the debtor
 The claim has been determined to be invalid
 Bankruptcy
 Other – please explain _____

B. Refund to the debtor:

- (8) Refund Amount \$ 50.70
 Refund all monies in Offset Fund to debtor.

C. Change the information on the claim:

- (9) Name _____
 Order Number _____
 Amount Increase by _____ Decrease by _____
 New Amount _____

Authorized by (10) _____ Authorized Signature _____ Phone No. (XXX)XXX-XXXX (12)
 Agency Name (11) _____ Dept. of XXX _____ Date 10-30-10 (13)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.40.30 1 of 1
SUB-SECTION	COLLECTION PROCEDURE & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE July 1, 2013
PROCEDURE	AGENCY INTERNAL OFFSETS	REVISION NUMBER 14-001

State agencies shall develop their own internal offset systems "whereby agency initiated payments to its debtors may be offset" against past due claims. The agency shall place claims against debtors to their agency in the internal offset system before referring the claim to the Comptroller's Offset System according to procedures established by the agency. Each agency shall develop its own procedures for implementing and maintaining its internal offset system.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.40.40 1 of 3
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF OF UNCOLLECTIBILITY	EFFECTIVE DATE July 1, 2012
PROCEDURE	CERTIFICATION STANDARDS	REVISION NUMBER 13-001

STANDARDS & PROCEDURES FOR CERTIFICATION OF UNCOLLECTIBLE ACCOUNTS

When an agency has exhausted all reasonable and appropriate collection efforts as outlined in section 26.40.10, and has been unable to collect a past due account, the agency may certify that account as uncollectible under the following guidelines:

Uncollectible Claims Greater Than or Equal to \$1,000

For uncollectible claims which are greater than or equal to \$1,000, the agency shall request the Attorney General to certify the claim as uncollectible. Requests for certification of uncollectibility made to the Attorney General are to be in a format prescribed by the Attorney General (see 26.40.50). It is within the Attorney General's authority to require additional information that he may find necessary in order to properly evaluate these requests.

Uncollectible Claims less than \$1,000

Claims of less than \$1,000 may be certified as uncollectible by the agency when the agency determines that further collection efforts are not in the best economic interests of the State. Generally, this test will be met when the total collection cost expended or anticipated will exceed the amount of the claim that would reasonably be expected to be realized as a result of those collection costs.

REPORTING OF CERTIFIED UNCOLLECTIBLE ACCOUNTS

Agencies shall maintain a list of debts certified as uncollectible. Although detailed information is not required to be submitted to the Comptroller, the following information should be maintained by the Agency about each debt:

1. Debtor's name;
2. Debtor's social security number, federal employer's ID number, or other identifying number (if available);
3. Amount of the debt;
4. Nature of the debt;

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.40.40 2 of 3
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE July 1, 2012
PROCEDURE	CERTIFICATION STANDARDS	REVISION NUMBER 13-001

5. Formal due date of the debt;
6. The agency and Comptroller assigned fund to which the debt is due;
7. "Source of Revenue" code of the debt;
8. The date the debt was certified as uncollectible.

PROCEDURES FOR REOPENING CERTIFIED UNCOLLECTIBLE ACCOUNTS

Debts certified as uncollectible at the agency level may be reopened for collection if the agency determines that it is in the best economic interest of the State to do so.

Debts certified as uncollectible by the Attorney General may be reopened for collection by an agency upon the approval of the Attorney General. In order to obtain such approval, an agency must submit a request to the Attorney General as prescribed by him. Such a request must include the information as detailed in Section 26.40.50, and in addition, include the agency's reason for reopening the debt for collection.

The agency shall maintain a list of all debts certified as uncollectible both by the agency when less than \$1,000 and by the Attorney General when greater than or equal to \$1,000 which are subsequently approved for reopening for collection. Although detailed information is not required to be submitted to the Comptroller, the following information should be maintained by the Agency:

1. Debtor's name;
2. Debtor's social security number, federal employer's ID number, or other identifying number (if available);
3. Amount of the debt
4. Nature of the debt;
5. Formal due date of the debt;
6. The agency and Comptroller assigned fund to which the debt is due;

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.40.40 3 of 3
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE
		January 1, 1988
PROCEDURE	CERTIFICATION STANDARDS	REVISION NUMBER
		88-002

7. "Source of Revenue" code of the debt;
8. The date the debt was certified as uncollectible;
9. The date the debt was reopened for collection.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.40.50 1 of 1
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE July 1, 1987
PROCEDURE	REQUIREMENTS OF THE ATTORNEY GENERAL	REVISION NUMBER NEW

STANDARDS FOR DETAIL ACCOUNT INFORMATION

Requests to the Attorney General for certification of uncollectibility of accounts receivable, or for reopening for collection of previously certified accounts receivable, must include at a minimum, the following information:

1. Debtor's name;
2. Debtor's social security number (if available), federal employer's ID number, or other Comptroller-approved identifying number;
3. Debtor's last known address;
4. Amount of the debt;
5. Nature of the debt;
6. Formal due date and age of the debt;
7. The agency and Comptroller assigned fund to which the debt is due;
8. Efforts made to collect the debt and the time covered by those efforts;
9. The age of the debtor;
10. The reason the State agency believes the debt to be uncollectible.

Copies of any final administrative assessments, contracts, payment agreements, witness statements, or any other documentation establishing the existence of the debt and the identity of the debtor should also be provided. The information submitted must be legible, preferably typewritten.

When the "amount of the debt" in #4, above, is overstated as determined by the Attorney General's Office, the agency should "write-down" their receivable to the appropriate amount.

If any item of information required by the Attorney General is not available, the State agency shall specifically so state in its request for certification of uncollectibility.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.40.60 1 of 1
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE July 1, 2012
PROCEDURE	DEBTS FROM FEDERAL STUDENT LOANS	REVISION NUMBER 13-001

DEFINITION OF COVERED DEBTS

Debts from federal student loans are those debts due to State agencies arising from the agency's participation in a federal student loan program, and extended under the rules and regulations of such programs.

STANDARDS & PROCEDURES FOR REMOVAL OF CERTIFIED UNCOLLECTIBLE ACCOUNTS

State agencies participating in a federal student loan program may remove student loans from their records by assigning or referring such student loans to the federal government for collection pursuant to the procedures prescribed by federal laws and regulations.

REPORTING REQUIREMENTS

The agency shall maintain a list of all federal student loans that are assigned or referred to the federal government for collection. Although detailed information is not required to be submitted to the Comptroller, the following information should be maintained by the agency:

1. Debtor's name;
2. Debtor's social security number, or other identifying number (if available);
3. Amount of the debt
4. Formal due date of the debt;
5. The agency and Comptroller assigned fund to which the debt is due;
6. "Source of Revenue" code of the debt;
7. The date the debt was assigned to the federal government;

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.40.70 1 of 2
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE January 1, 2015
PROCEDURE	DEBTS FROM OTHER STATE AGENCIES	REVISION NUMBER 15-002

DEFINITION OF COVERED DEBTS

Interagency receivables are amounts that are due from other State agencies ("Due from's") including the following:

1. Amounts for goods or services provided by one State agency to another;
2. Cost reimbursements due from another State agency (which is the grantor or subgrantor);
3. Amounts due from another State agency (which is the grantee) when the amount granted is in excess of the grantee's expenditures and must be returned to the State agency grantor;
4. Any other amounts due from other State agencies including overpayments, amounts paid in error, etc.

STANDARDS & PROCEDURES FOR REMOVAL OF UNCOLLECTIBLE STATE ACCOUNTS

Interagency receivables due from another State agency may be written off if the agency has pursued all reasonable and appropriate means of collection, and if the amount meets the following criteria:

1. Is payable from an appropriation which has lapsed;
2. May not properly be charged against a current appropriation; and
3. Was not originally payable from federal funds, a trust fund, or locally held funds.

REPORTING REQUIREMENTS

Each agency which writes off claims or receivables pursuant to the standards outlined above, must submit a list of all such write-offs to the Comptroller within 60 days of taking such action. The list will be accepted in either written or file format, and must include the following information:

1. Debtor agency's name;
2. Amount of the debt;
3. Nature of the debt;

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.40.70 2 of 2
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE
		July 1, 1987
PROCEDURE	DEBTS FROM OTHER STATE AGENCIES	REVISION NUMBER
		NEW

4. Formal due date of the debt;
5. The agency and Comptroller assigned fund to which the debt is due;
6. "Source of Revenue" code of the debt;
7. The date the debt was written off.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.40.80 1 of 2
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE July 1, 2011
PROCEDURE	REMOVAL OF UNCOLLECTIBLE ACCOUNTS	REVISION NUMBER 12-001

**STANDARDS & PROCEDURES FOR REMOVAL OF
CERTIFIED UNCOLLECTIBLE ACCOUNTS**

An agency may delete debts from its records that have been certified as uncollectible by either the agency, when less than \$1,000, or the Attorney General, when greater than or equal to \$1,000, according to SAMS Manual Procedure 26.40.40, as follows:

1. For debts less than \$1,000, immediately upon certification by the agency;
2. For debts which have been certified and which are greater than or equal to \$1,000 and
 - a) less than five years old, when the agency determines that such deletion is in the best economic interest of the State; generally, this test will be met when the total carrying cost expended or anticipated will exceed the amount of the claim that would reasonably be expected to be realized as a result of potentially reopening such debts for collection;
 - b) more than five years old, immediately.

REPORTING REQUIREMENTS

Agencies shall maintain a list of debts less than \$1,000 and a list of debts greater than or equal to \$1,000 that are removed from the agency's books pursuant to the procedures outlined above. Agencies shall maintain a copy of the Attorney General's certification for write-off for debts exceeding \$1,000. Although detailed information is not required to be submitted to the Comptroller, the lists and the Attorney General's certification must be maintained by the agency. The following information should be maintained:

1. Debtor's name;
2. Debtor's federal employer's ID number or other identifying number (if available);
3. Amount of the debt;
4. Nature of the debt;

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.40.80 2 of 2
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE July 1, 2011
PROCEDURE	REMOVAL OF UNCOLLECTIBLE ACCOUNTS	REVISION NUMBER 12-001

5. Formal due date of the debt;
6. The agency and Comptroller-assigned fund to which the debt is due;
7. "Source of Revenue" code of the debt;
8. The date the debt was certified uncollectible;
9. The date the debt was removed from the agency's books.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
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SUB-SECTION

EFFECTIVE DATE
July 1, 2014

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15-001

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17	Nonshared SAMS Funds Trial Balance for Revenues and Expenditures (SCO-517)
21	Locally Held Funds Trial Balance for Assets, Liabilities and Fund Equity (SCO-521)
22	Locally Held Funds Trial Balance for Revenues and Expenditures (SCO-522)
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EFFECTIVE DATE
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14-001

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- 30 Account Summary Analysis (SCO-530)
- 31 Shared SAMS Funds Cash Reconciliation (SCO-531)
- 33 Proprietary Funds Statement of Cash Flows (SCO-533)
- 34 Nonshared SAMS Funds Cash Reconciliation (SCO-534)
- 35 Proprietary Fund Schedule of Footnote Disclosure Information (SCO-535)
- 37 SAMS to GAAP Reconciliation – Capital Assets (SCO-537)
- 38 Capital Asset Summary (SCO-538)
- 40 Long-Term Obligations and Related Items (SCO-540)
- 41 Refunds and Credit Memoranda Fund Analysis (SCO-541)
- 42 Revenue Source Fund Analysis (SCO-542)
- 44 Miscellaneous Journal Entries (SCO-544)
- 45 Trial Balance Entry (SCO-545)
- 46 Government-wide Adjusting Journal Entries (SCO-546)
- 47 Reclassifying Journal Entries (SCO-547)
- 48 Adjusting Journal Entries (SCO-548)
- 49 Summary of Liabilities (SCO-549)
- 50 Encumbrance Computation (SCO-550)
- 51 SAMS to GAAP Reconciliation – Accounts Receivable (SCO-551)
- 52 Internal Service Fund Billing (SCO-552)

**STATE OF ILLINOIS
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SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.00.00 3 of 4
SUB-SECTION		EFFECTIVE DATE July 1, 2015
PROCEDURE	INDEX	REVISION NUMBER 16-001

53	Government-wide Adjustments and Fund Balance to Net Position Reconciliation (SCO-553)
55	Adjustments for Government-wide Statements (SCO-555)
60	Accounting for Leases-Lessee (SCO-560)
62	Multiple Fund Adjustment/Reclassification Schedule (SCO-562)
63	Grant/Contract Analysis (SCO-563-A, SCO-563-B and SCO-563-C)
65	Interfund Payable/Receivable Analysis (SCO-565)
66	Notes Payable Summary (SCO-566)
67	Interfund Activity-Grantee Agency (SCO-567)
68	Interfund Activity-Grantor Agency (SCO-568)
76	Changes in Assets and Liabilities Agency Funds (SCO-576)
77	Inventory Analysis (SCO-577)
78	Loans/Notes Receivable (SCO-578)
79	Analysis of Deposits and Investments (SCO-579)
80	Compensated Absences (SCO-580)
81	Component Unit Trial Balance-Balance Sheet (SCO-581)
82	Component Unit Trial Balance-Statement of Revenues, Expenses and Changes in Net Position (SCO-582)
85	Component Unit Schedule of Footnote Disclosure Information (SCO-585)
94	Pension (and Other Postemployment Benefit)/Investment/Private Purpose Trust Funds Statement of Net Position (SCO-594)

**STATE OF ILLINOIS
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SECTION AGENCY REPORTING

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27.00.00 4 of 4

SUB-SECTION

EFFECTIVE DATE
July 1, 2014

PROCEDURE INDEX

REVISION NUMBER
15-001

95	Pension (and Other Postemployment Benefit)/Investment/Private Purpose Trust Funds Statement of Changes in Net Position (SCO-595)
97	Pension (and Other Postemployment Benefit) Trust Funds Schedule of Footnote Disclosure Information (SCO-597)
99	Contingencies, Commitments and Related Party Transactions (SCO-599)
50	Reference
10	Summary of Agencies and Fund Classifications
20	Chart of Accounts
30	Revenue Conversion Table
60	Preparation of Agency Financial Statements in Accordance with Generally Accepted Accounting Principles (GAAP)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.10.10 1 of 2
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2017
PROCEDURE	INTRODUCTION	REVISION NUMBER 18-001

INTRODUCTION

Year-end financial reporting in accordance with generally accepted accounting principles (GAAP) has been commonplace in the private sector for many years. However, until the issuance of the National Council on Governmental Accounting (NCGA) Statement 1, there was some uncertainty as to what constituted GAAP basis financial reporting for State government. Since NCGA Statement 1, there has been an increased awareness of the need for better financial information in the public sector which is a direct result of the financial crisis of many large cities.

This section outlines the general procedures for 1) year-end GAAP reporting to the State Comptroller's Office and 2) preparation of GAAP basis financial statements by those State agencies, authorities, boards and commissions considered part of the State's reporting entity.

Year-end GAAP Reporting to the State Comptroller's Office

All State agencies (excluding those agencies whose GAAP reporting packages are completed by the Comptroller's staff in consultation with agency personnel - referred to as "in-house") are required to submit annual GAAP reporting packages for any fund or funds in which they expend from and/or deposit receipts. Generally, GAAP reporting packages are due between August 10 and August 31 except for university, component unit and pension packages, which are due between September 1 and September 30. Those agencies whose reporting packages are completed "in-house" are indicated by footnote in Procedure 27.50.10. Year-end GAAP reporting to the Comptroller including reporting forms and instructions is presented in the following SAMS Manual Chapter 27 procedures (excluding Procedure 27.50.60, which is discussed next).

Financial Reporting Representations by Agency Management

As part of the agency reporting process, the agency director, or equivalent, will be required to submit a letter representing that, to the best of their knowledge and belief, the GAAP financial reporting information is complete and accurate. Universities should obtain signature of an individual with, at a minimum, the overall responsibility for accounting and financial reporting. The required form and content of the representation letter is included in Exhibit 27.10.10-A.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.10.10 2 of 2
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2011
PROCEDURE	INTRODUCTION	REVISION NUMBER 12-001

GAAP Basis Financial Statements

In addition to the above requirement, in certain instances (explained below), State agencies are also required to submit a complete set of GAAP basis financial statements (including footnote disclosures) to the Comptroller's Office by October 15th. Preparation of financial statements in accordance with GAAP is addressed in SAMS Manual Procedure 27.50.60.

Agencies which are required to prepare and submit GAAP basis financial statements to the Comptroller's office are indicated in Exhibit 27.10.10-B. GAAP basis financial statements for these agencies are necessary to obtain adequate audit coverage for the statewide general purpose financial statements.

Procedure 27.50.60 applies only to those agencies listed in Exhibit 27.10.10-B and who are undergoing current audits by the Auditor General (or his special assistant auditors) and required to prepare GAAP basis financial statements. Agencies which are not currently undergoing an audit are not subject to Procedure 27.50.60.

General

Preparation of GAAP reporting packages and resultant GAAP basis financial statements requires careful examination of both financial and non-financial data. Financial data refers to those items that are products of the accounting system. Examples of financial data used in the GAAP compilation process include agency expenditure records and SAMS financial reports. Non-financial data refers to information that does not flow through the accounting system. Examples of non-financial data used in the GAAP reporting process include such items as personnel records for documenting compensated absences (form SCO-580), and records of pending litigation for contingent liabilities (form SCO-599). Another example is when agencies receive goods and services as payment in lieu of cash (i.e., "in-kind" payments). The fair market value of such goods and services must be recorded as revenue and expenditures/expenses in the appropriate GAAP reporting fund package. Any questions concerning the GAAP reporting implications of these non-financial transactions should be directed to the Comptroller's GAAP reporting staff.

(AGENCY LETTERHEAD)

(DATE)

(the date of submission of the last reporting package)

The Honorable _____
Comptroller
201 State House
Springfield, Illinois 62706-0001

Dear Comptroller:

In connection with your preparation of the financial statements of the various funds and account groups of the State of Illinois at June 30, 20XX, and for the year then ended, I recognize that obtaining representations from me concerning the information contained in this letter is a significant procedure in enabling you to prepare the financial statements, and accordingly, I make the following representations which are true to the best of my knowledge and belief.

I recognize, as a member of management of the State, that management is responsible for the fair presentation of the financial statements. I believe the (Agency) trial balances are fairly presented in conformity with generally accepted accounting principles.

There are no agency material transactions that have not been properly recorded in the accounting records underlying the (Agency) trial balances including those receivables required to be reported within the requirements of the Illinois State Collection Act of 1986 (30 ILCS 210/1). All information necessary for accurate and fair preparation of the Schedule of Federal Financial Assistance has been included on Form SCO-563. Transactions with related parties, as defined in the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 850, and related amounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements, and guarantees have been properly recorded or disclosed in the financial statements, We are responsible for identifying all laws, rules and regulations that govern the operations of the (Name of Agency); and we are responsible for ensuring compliance with laws, rules, and regulations that have a direct and material effect on the determination of financial statement amounts. We have complied with all aspects of laws, regulations, and contractual agreements that would have a material effect on the financial statements in the event of noncompliance except for those specifically noted in writing to your office.

No (Agency) event or transaction has occurred since June 30, 20XX, pending or in prospect, which would materially affect the (Agency) trial balance at that date or which is of such significance in relation to the State's financial or operational affairs as to require mention in the notes in the State's financial statements in order to make them not misleading as to the financial position, results of operations or changes in fund balances.

Very truly yours,

(Signature)
(Title)

Agencies Required to Prepare and Submit GAAP Basis Financial Statements

Agencies

- Capital Development Board
- Central Management Services
 - Local Government Health Insurance Reserve Fund
 - Teacher Health Insurance Security Fund
 - Community College Health Insurance Security Fund
- Children and Family Services
- Corrections
- Corrections - Working Capital Revolving Fund
- Employment Security - individual proprietary funds/individual non-shared governmental funds
- Environmental Protection Agency - Water Revolving Fund
- Gaming Board - State Gaming Fund
- Healthcare and Family Services
- Human Services
- Lottery
- Natural Resources - Capital Asset Account
- Power Agency
- Revenue
- Secretary of State
- State Board of Education
- Student Assistance Commission -
 - Prepaid Tuition Fund
- Transportation
- Treasurer -
 - College Savings Plan
 - Fiscal Officer Responsibilities (Non-GAAP)
 - Illinois Funds
- Workers' Compensation Commission - Self-Insurers' Security Fund

Pension Trusts

- General Assembly Retirement System
- Judges Retirement System
- State Board of Investments
- State Employees' Retirement System
- State Universities Retirement System
- Teachers' Retirement System

Component Units

- Comprehensive Health Insurance Board
- Illinois Finance Authority
- Illinois Housing Development Authority
- Illinois Medical District Commission
- Railsplitter Tobacco Settlement Authority
- Southwestern Illinois Development Authority
- Toll Highway Authority
- Upper Illinois River Valley Development Authority

Universities

- Chicago State University
- Eastern Illinois University
- Governors State University
- Illinois State University
- Northeastern Illinois University
- Northern Illinois University
- Southern Illinois University
- University of Illinois
- Western Illinois University

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.10.20 1 of 1

SUB-SECTION OVERVIEW

EFFECTIVE DATE
July 15, 2002

PROCEDURE STATUTE REFERENCE

REVISION NUMBER
03-002

STATUTE REFERENCE

The statutory authority requiring the Comptroller to develop a reporting system in accordance with generally accepted accounting principles is contained in Section 7 of the State Comptroller Act (15 ILCS 405/7).

"State accounting system-State agencies defined-accounts notice of change. In accordance with generally accepted accounting principles applicable to government, the Comptroller shall develop and prescribe for the use of all State agencies a uniform accounting system...".

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.10	1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	EXPLANATION OF GAAP ACCOUNT CHANGES (SCO-510)	REVISION NUMBER	
		14-001	

EXPLANATION OF GAAP ACCOUNT CHANGES (SCO-510)

PURPOSE

The purpose of the Explanation of GAAP Account Changes (Exhibit 27.20.10-A) is to identify and explain material changes in GAAP accounts from the prior year to the current year. Material changes for statewide reporting purposes are determined by applying two separate tests, as defined below. A change meeting either test is considered material and must be explained.

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 Explanation of GAAP Account Changes identifies and explains material changes in GAAP accounts from the prior year to the current year. This form should be filled out only after all other GAAP trial balance forms have been completed. All amounts reported on this form must be rounded to the nearest thousand. If completed on the Comptroller's WEDGE system, this form will automatically calculate certain fields.

INSTRUCTIONS

This form should be completed manually for Pension Trust Funds, Private Purpose Trust Funds, Investment Trust Funds, Component Units and Universities. This form should be completed in the WEDGE System for Shared Funds, Nonshared Funds, Agency Funds, Locally-Held Funds and Proprietary Funds.

This form will identify fluctuations, which are material on a statewide reporting basis. Material changes for statewide reporting purposes are determined by applying two separate tests.

The first test involves dollar amount changes. For agencies, all increases (decreases) equal to or greater than \$10,000,000 (\$10,000 rounded to the nearest thousand) must be explained. For component units, all increases (decreases) equal to or greater than \$5,000,000 (\$5,000 rounded to the nearest thousand) must be explained.

The second test involves both dollar amount changes and percentage changes. All increases (decreases) in which the dollar amount change is greater than or equal to \$1,000,000 (\$1,000 rounded to the nearest thousand) **and** the percentage change is greater than or equal to 15% when compared to the prior year must be explained.

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.10	2 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	EXPLANATION OF GAAP ACCOUNT CHANGES (SCO-510)	REVISION NUMBER	
		14-001	

The reason(s) for the material changes can be most accurately explained by the agency solely administering or sharing in the activity of a particular fund. In explaining a material change, non-accounting staff, such as program administrators, should be consulted to ascertain the specific reason(s) for the fluctuation.

Please note proper form preparation requires a detailed explanation of each change, being as specific as possible and using complete sentences and proper grammar. For example, an expenditure may increase during a particular year due to increased appropriations. In this case, the explanation on the SCO-510 must include the specific programs enhanced, and the reasons supporting that particular allocation of resources.

The SCO-510 should be filled out only after all other GAAP trial balance forms are completed. Review the index for SCO-511, 512, 516, 517, 521, 522, 526, 527, 581, 582, 594 or 595. After locating the applicable forms in the year-end reporting package, compare the current year amount for each account with the prior year amount, according to the criterion defined above.

CONTENTS – MANUAL FORM

Refer to Exhibit 27.20.10-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.
(5)	Enter the official fund name.
(6)	Enter the GAAP account number for each account in which (1) an increase (decrease) of \$10,000,000 (\$10,000 rounded to the nearest thousand) or more for non-component unit trial balances or \$5,000,000 (\$5,000 rounded to the nearest thousand) or more for component unit trial balances has occurred or (2) an increase (decrease) of \$1,000,000 (\$1,000 rounded to the nearest thousand) or more and a 15% or greater increase (decrease) from the prior year has occurred.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.10	3 of 3
PROCEDURE	EXPLANATION OF GAAP ACCOUNT CHANGES (SCO-510)	EFFECTIVE DATE July 1, 2013	REVISION NUMBER 14-001

REFERENCE	CONTENTS
(7)	Enter the account description for each account number entered in (6).
(8)	Enter the current year amount.
(9)	Enter the prior year amount.
(10)	Subtract (9) from (8) and enter the result. If (9) is greater than (8), the decrease should be in parenthesis.
(11)	Enter a narrative detailing the major reason(s) for the material change in (10).
	(Note: If additional space is needed to fully explain the difference between years, please attach the explanation to this form and reference the attachment in the "explanation" section of this form.)

CONTENTS – WEDGE FORM

Refer to Exhibit 27.20.10-C

REFERENCE	CONTENTS
(1)	If applicable, check the box that describes the fluctuation.
(2)	Enter a narrative detailing the major reason(s) for the material change as calculated by the system.
NOTE	All accounts with significant fluctuations must have an explanation provided before the system will allow the package to be closed and submitted.

State of Illinois
Explanation of Account Changes
June 30, 20_____

Agency Number: _____ **Agency Name:** _____
Fund Number: _____ **Fund Name:** _____ (Nearest Thousands)

Account Number: _____
Account Description: _____

<u>Current Year</u>	<u>Prior Year</u>	<u>Increase/(Decrease)</u>
---------------------	-------------------	----------------------------

Explanation: _____

Account Number: _____
Account Description: _____

<u>Current Year</u>	<u>Prior Year</u>	<u>Increase/(Decrease)</u>
---------------------	-------------------	----------------------------

Explanation: _____

Account Number: _____
Account Description: _____

<u>Current Year</u>	<u>Prior Year</u>	<u>Increase/(Decrease)</u>
---------------------	-------------------	----------------------------

Explanation: _____

Account Number: _____
Account Description: _____

<u>Current Year</u>	<u>Prior Year</u>	<u>Increase/(Decrease)</u>
---------------------	-------------------	----------------------------

Explanation: _____

State of Illinois
Explanation of Account Changes
June 30, 20 1

Agency Number: 2 **Agency Name:** 3
Fund Number: 4 **Fund Name:** 5 (Nearest Thousands)

Account Number: 6
Account Description: 7

<u>Current Year</u>	<u>Prior Year</u>	<u>Increase/(Decrease)</u>
<u>8</u>	<u>9</u>	<u>10</u>

Explanation: 11

Account Number: _____
Account Description: _____

<u>Current Year</u>	<u>Prior Year</u>	<u>Increase/(Decrease)</u>
---------------------	-------------------	----------------------------

Explanation: _____

Account Number: _____
Account Description: _____

<u>Current Year</u>	<u>Prior Year</u>	<u>Increase/(Decrease)</u>
---------------------	-------------------	----------------------------

Explanation: _____

Account Number: _____
Account Description: _____

<u>Current Year</u>	<u>Prior Year</u>	<u>Increase/(Decrease)</u>
---------------------	-------------------	----------------------------

Explanation: _____

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Comprehensive Annual Financial Reporting
SC0510
Explanation of GAAP Account Changes
June 30, 2012



**STATE OF ILLINOIS
COMPTROLLER**

Agency Number
Fund Number
Record Type

Account Number	Account Description	Prior Year GAAP BASIS	Current Year GAAP BASIS	Fluctuation	Fluctuation Amount	FluctuationType
101	 Cash on Deposit with State Treasurer (including intransit items) (By:IOC)	2171	25499	1074.53%	23328	Increase
<div style="display: flex; align-items: flex-start;"> <div style="margin-right: 10px;"> 1 </div> <div> <input type="checkbox"/> Appropriation Change <input type="checkbox"/> New Program <input type="checkbox"/> Statute Change </div> </div> <p>Provide A Detailed Explanation of Fluctuation</p> <div style="border: 1px solid gray; padding: 5px; min-height: 30px;"> 2 </div> <p style="text-align: center;">Providing Your Explanation: - Providing a meaningful explanation</p>						
205	 Account Payable and Accrued Liabilities (By:IOC)	-8628	-2141	75.19%	6487	Decrease
<div style="display: flex; align-items: flex-start;"> <div style="margin-right: 10px;"> 1 </div> <div> <input type="checkbox"/> Appropriation Change <input type="checkbox"/> New Program <input type="checkbox"/> Statute Change </div> </div> <p>Provide A Detailed Explanation of Fluctuation</p> <div style="border: 1px solid gray; padding: 5px; min-height: 30px;"> 2 </div> <p style="text-align: center;">Providing Your Explanation: - Providing a meaningful explanation</p>						

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.11	1 of 2
PROCEDURE	SHARED SAMS FUNDS TRIAL BALANCE FOR ASSETS, LIABILITIES AND FUND EQUITY (SCO-511)	EFFECTIVE DATE July 1, 2013	REVISION NUMBER 14-001

**SHARED SAMS FUNDS TRIAL BALANCE
FOR ASSETS, LIABILITIES AND FUND EQUITY (SCO-511)**

PURPOSE

The purpose of the Shared SAMS Funds Trial Balance For Assets, Liabilities and Fund Equity (Exhibit 27.20.11-A) is to report agency adjustments necessary to convert a shared fund to the GAAP basis.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-531, SCO-544, and SCO-549 forms. 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 Shared SAMS Funds Trial Balance For Assets, Liabilities and Fund Equity should be completed for funds in which an agency has activity in the fund but does not solely administer the fund and the fund is classified as a governmental or fiduciary (agency funds only) fund type by the Comptroller's Office. No single agency administers a shared fund; therefore, each agency's activity in a shared fund must be reported to the Comptroller's Office for accumulation of adjustments and conversion of the SAMS cash basis fund records to the GAAP basis. In addition, SAMS cash basis fund records do not record asset and liability balances; therefore, each agency must prepare the appropriate adjusting entries to record balance sheet items. A separate trial balance should be completed for each such shared fund.

This form is included in the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

INSTRUCTIONS

Instructions for converting asset and liability accounts to the GAAP basis can be found in various forms and instructions included in the year-end reporting package (e.g., accounts payable and accrued liabilities on Form SCO-549, Summary of Liabilities).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	SHARED SAMS FUNDS TRIAL BALANCE FOR ASSETS, LIABILITIES AND FUND EQUITY (SCO-511)	REVISION NUMBER	
		14-001	

All adjustments should be initially recorded on other forms, such as the SCO-531, SCO-544 and SCO-549 forms. All adjustments and reclassifications will be summarized by journal entry on Form SCO-548 (Adjusting Journal Entries) and on Form SCO-547 (Reclassifying Journal Entries). All adjustments and reclassifications will be summarized by account on Form SCO-530 (Account Summary Analysis) to provide details of the net adjustments and/or reclassifications to the trial balance.

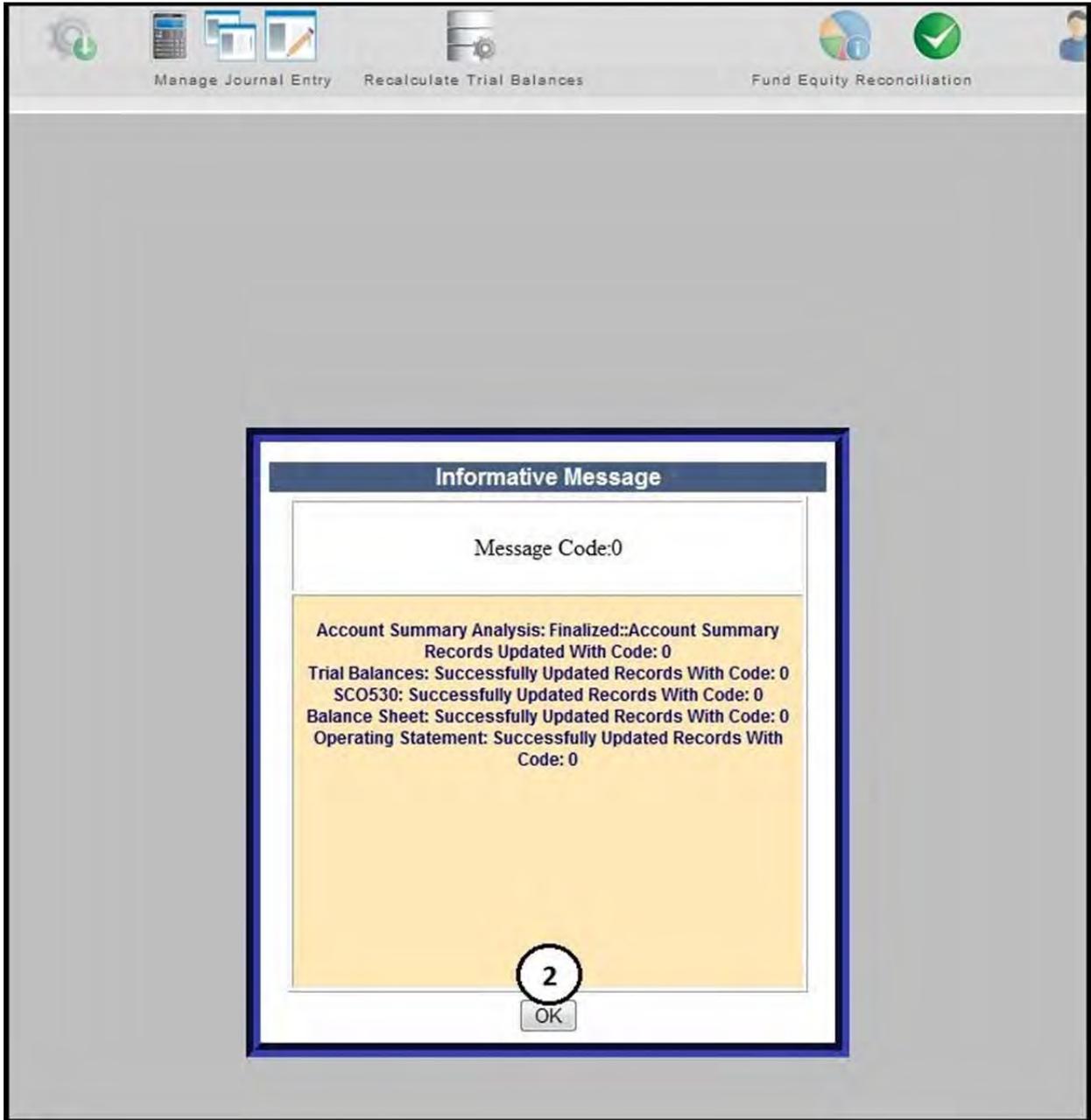
Since the balances per SAMS are the beginning amounts for Form SCO-512, Shared SAMS Funds Trial Balance for Revenues and Expenditures, cash in-transit must be recorded as an increase in cash and the corresponding revenue account (SAMS Procedure 27.20.31) and vouchers-in-transit must be recorded as an increase in the corresponding payable and expenditure accounts.

CONTENTS

Refer to Exhibit 27.20.11-A through 27.20.11-B.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	After journal entries have been posted, click on the “Recalculate Trial Balances” button. This will populate the SCO-511 with information from the entries posted on other package forms.
(2)	Click “Ok” to acknowledge the informative message and return to the form.

1					
Comprehensive Annual Financial Reporting SC0511 Shared SAMS Funds Trial Balance for Assets, Liabilities, and Fund Equity June 30, 2012				STATE OF ILLINOIS COMPTROLLER	
				Agency Number	
				Fund Number	
				Record Type	
Account	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
0-105\101-Cash on Deposit with State Treasurer (including intransit items)	0	0	0	0	2171
0-105\103-Petty Cash	0	0	0	0	2
0-195\105-Cash and Cash Equivalents	0	0	0	0	2173
0-140\135-Other Receivables	0	0	0	0	0
0-140\136-Allowance for Uncollectible Other Receivables	0	0	0	0	0
0-195\140-Other Receivables, Net	0	0	0	0	0
0-195\141-Due From Other Funds	0	0	0	0	0
0-195\150-Inventories	0	0	0	0	358
2-0\195-Total Assets	0	0	0	0	2531
0-295\205-Account Payable and Accrued Liabilities	(2141)	0	0	(2141)	(8628)
0-210\208-Due To Other Government-Federal	0	0	0	0	0
0-295\210-Intergovernmental Payables	0	0	0	0	0
0-350\310-Fund Balance Reserved for Encumbrances	0	0	0	0	0
0-350\318-Nonspendable for Inventories	0	0	0	0	(358)
0-350\340-Unassigned Fund Balance	0	0	0	0	358
1-360\350-Total Fund Equity	0	0	0	0	0
3-0\360-Total Liabilities and Fund Equity	(2141)	0	0	(2141)	(283885)



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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.12	1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	SHARED SAMS FUNDS TRIAL BALANCE FOR REVENUES AND EXPENDITURES (SCO-512)	REVISION NUMBER	
		14-001	

**SHARED SAMS FUNDS TRIAL BALANCE
FOR REVENUES AND EXPENDITURES (SCO-512)**

PURPOSE

The purpose of the Shared SAMS Funds Trial Balance for Revenues and Expenditures (Exhibit 27.20.12-A) is to report agency adjustments necessary to convert to the GAAP basis.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-531, SCO-544, and SCO-549 forms. 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 Shared SAMS Funds Trial Balance For Revenues and Expenditures should be completed only for funds held by the State Treasurer in which an agency has activity but does not solely administer the fund. No single agency administers a shared fund; therefore, each agency must report revenue and expenditure activity. The Comptroller's Office accumulates adjustments and converts cash basis fund records to the GAAP basis. A separate trial balance should be completed for each such shared fund.

This form is included in the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

INSTRUCTIONS

Instructions for converting revenue and expenditure accounts to the GAAP basis can be found in various forms and instructions included in the year-end reporting package (e.g., accounts payable and accrued liabilities on Form SCO-549, Summary of Liabilities).

Balance per SAMS revenue amounts can be reconciled to the Monthly Revenue Status Report SB04, issued by the Comptroller's Office. Balance per SAMS expenditure amounts can be reconciled to SAMS Report SG06, issued by the Comptroller's Office.

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.12	2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2014	
PROCEDURE	SHARED SAMS FUNDS TRIAL BALANCE FOR REVENUES AND EXPENDITURES (SCO-512)	REVISION NUMBER	
		15-001	

All adjustments should be initially recorded on other forms, such as the SCO-531, SCO-544 and SCO-549 forms. All adjustments and reclassifications will be summarized by journal entry on Form SCO-548 (Adjusting Journal Entries) and on Form SCO-547 (Reclassifying Journal Entries). All adjustments and reclassifications will be summarized by account on Form SCO-530 (Account Summary Analysis) to provide details of the net adjustments and/or reclassifications to the trial balance.

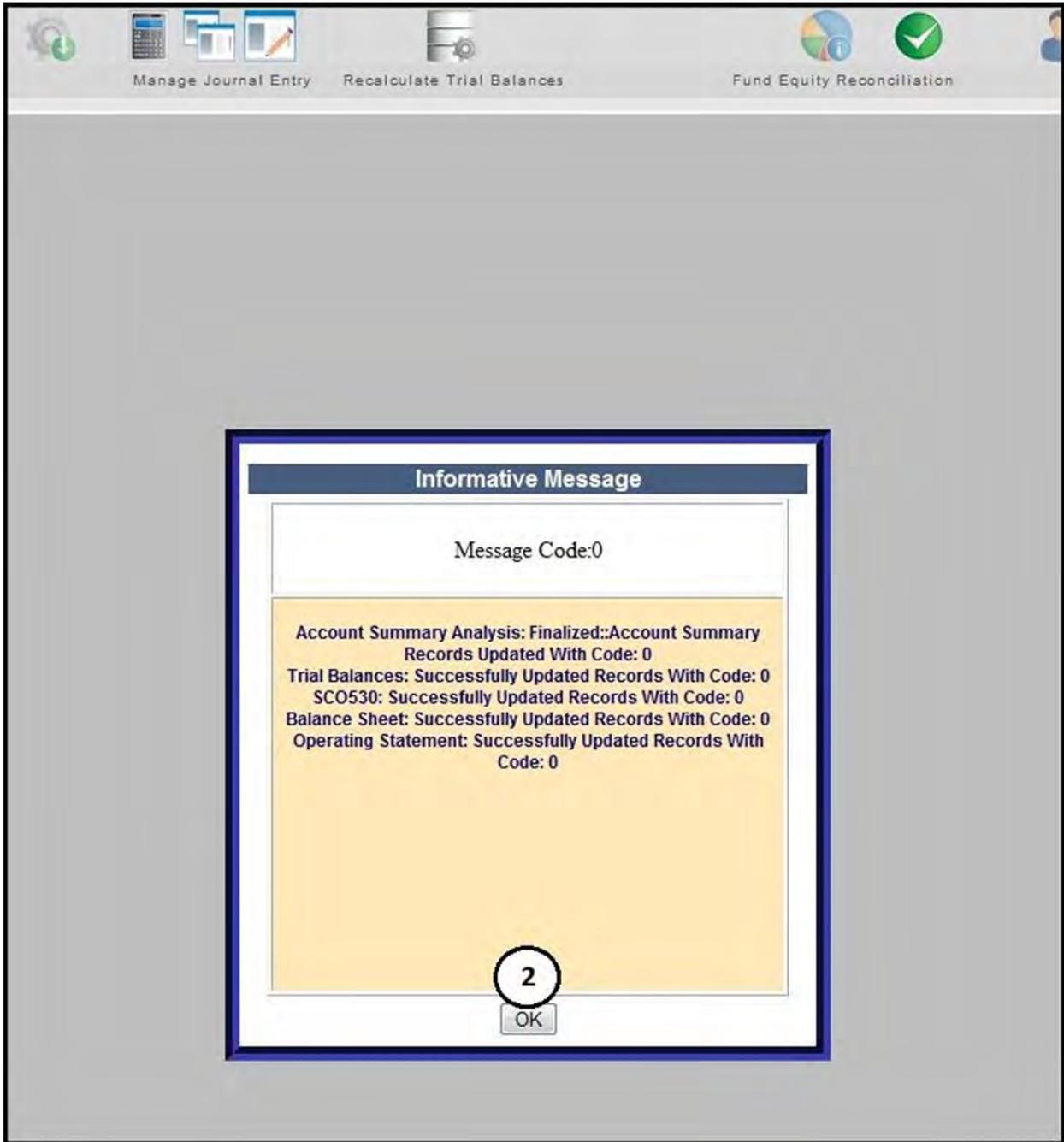
All cash in-transit must be recorded as an increase in cash and the corresponding revenue account (Procedure 27.20.31) and all vouchers in-transit must be recorded as an increase in the corresponding payable and expenditure accounts.

CONTENTS

Refer to Exhibit 27.20.12-A through 27.20.12-B.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	After journal entries have been posted, click on the “Recalculate Trial Balances” button. This will populate the SCO-512 with information from the entries posted on other package forms.
(2)	Click “Ok” to acknowledge the informative message and return to the form.

Comprehensive Annual Financial Reporting SC0512 Shared SAMS Funds Trial Balance for Revenues and Expenditures June 30, 2012							
 STATE OF ILLINOIS COMPTROLLER		Agency Number		Fund Number		Record Type	
Account	Balance Per SAMS	Prior Year GAAP Adjustment	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
0-435\431-Licenses and Fees	(4)	0	0	(25499)	0	(25503)	(1)
1-582\435-Licenses and Fees, Net	(4)	0	0	(25499)	0	(25503)	(1)
0-449\441-Other Revenues	(377)	0	0	0	0	(377)	(356)
0-449\442-Other Charges for Services	0	0	0	0	0	0	0
1-582\449-Other Revenues, Net	(377)	0	0	0	0	(377)	(356)
0-582\565-Transfers-In	(275000)	0	0	0	0	(275000)	0
2-0\582-Total Revenues	(275381)	0	0	(25499)	0	(300880)	(357)
0-586\520-General Government	105233	5401	2141	0	0	101973	101879
0-586\540-Debt Service-Principal	0	0	0	0	0	0	0
0-586\545-Debt Service-Interest	0	0	0	0	0	0	0
0-586\550-Capital Outlay	0	953	0	0	0	(953)	1032
0-586\570-Transfers-Out	550000	275000	0	0	0	275000	0
1-0\586-Total Expenditures	655233	281354	2141	0	0	376020	102911



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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.16	1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	NONSHARED SAMS FUNDS TRIAL BALANCE FOR ASSETS, LIABILITIES, AND FUND EQUITY (SCO-516)	REVISION NUMBER	
		14-001	

**NONSHARED SAMS FUNDS TRIAL BALANCE
FOR ASSETS, LIABILITIES, AND FUND EQUITY (SCO-516)**

PURPOSE

The purpose of the Nonshared SAMS Funds Trial Balance For Assets, Liabilities and Fund Equity (Exhibit 27.20.16-A) is to report the conversion of agency records to the GAAP basis.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-531, SCO-544, and SCO-549 forms. 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 Nonshared SAMS Funds Trial Balance for Assets, Liabilities and Fund Equity should be completed only for those funds held by the State Treasurer solely administered by an agency, as designated by the Comptroller's Office, and classified as a governmental or fiduciary (agency funds only) fund type. A separate trial balance should be completed for each fund.

This form is included in the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

INSTRUCTIONS

Instructions for converting asset and liability accounts to the GAAP basis can be found in various forms and instructions included in the year-end reporting package (e.g., accounts payable and accrued liabilities on Form SCO-549, Summary of Liabilities).

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.16	2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2014	
PROCEDURE	NONSHARED SAMS FUNDS TRIAL BALANCE FOR ASSETS, LIABILITIES, AND FUND EQUITY (SCO-516)	REVISION NUMBER	
		15-001	

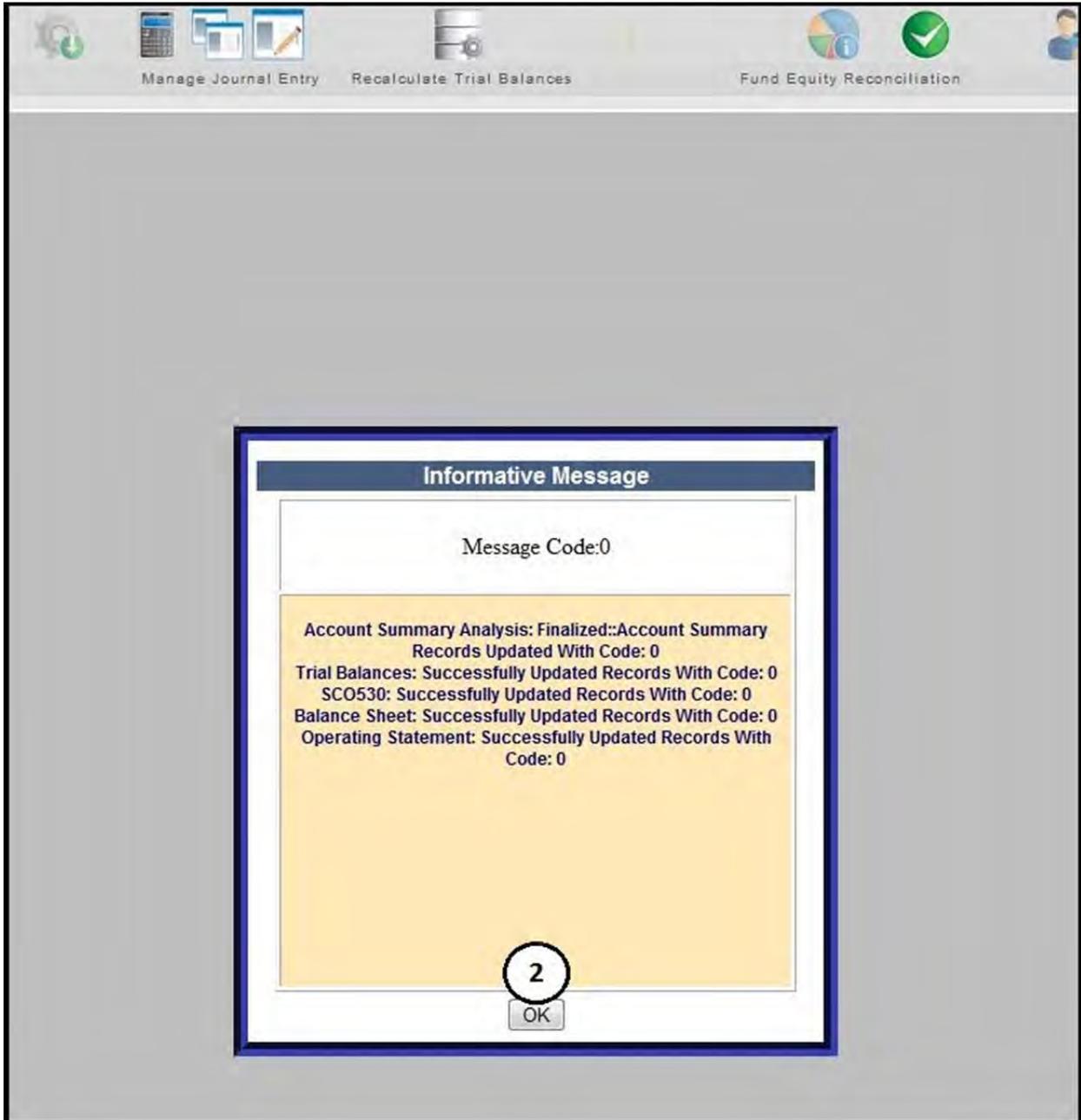
All adjustments should be initially recorded on other forms, such as the SCO-534, SCO-544 and SCO-549 forms. All adjustments and reclassifications will be summarized by journal entry on Form SCO-548 (Adjusting Journal Entries) and on Form SCO-547 (Reclassifying Journal Entries). All adjustments and reclassifications will be summarized by account on Form SCO-530 (Account Summary Analysis) to provide details of the net adjustments and/or reclassifications to the trial balance.

CONTENTS

Refer to Exhibit 27.20.16-A through 27.20.16-B.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	After journal entries have been posted, click on the “Recalculate Trial Balances” button. This will populate the SCO-516 with information from the entries posted on other package forms.
(2)	Click “Ok” to acknowledge the informative message and return to the form.

Comprehensive Annual Financial Reporting					STATE OF ILLINOIS COMPTROLLER		Agency Number
SC0516							Fund Number
Nonshared SAMS Funds Trial Balance for Assets, Liabilities, and Fund Equity						Record Type	
June 30, 2012							
Account	Agency Records	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis	
0-105101-Cash on Deposit with State Treasurer (including intrant items)	(1460)	0	0	0	(1460)	494	
1-195105-Cash and Cash Equivalents	(1460)	0	0	0	(1460)	494	
0-195107-Securities Lending Collateral Equity with State Treasurer	0	205	0	0	205	192	
0-140135-Other Receivables	0	0	0	0	0	0	
1-195140-Other Receivables, Net	0	0	0	0	0	0	
0-195141-Due From Other Funds	0	1000	0	0	1000	0	
2-01195-Total Assets	(1460)	1205	0	0	(255)	686	
0-295205-Account Payable and Accrued Liabilities	0	0	0	0	0	0	
0-295215-Due to Other Funds	0	(100)	0	0	(100)	0	
0-295216-Due to Component Units	0	(100)	0	0	(100)	0	
0-295224-Obligations Under Securities Lending of State Treasurer	0	(205)	0	0	(205)	(192)	
1-360295-Total Liabilities	0	(405)	0	0	(405)	(192)	
0-350325-Nonspendable Other	0	0	0	0	0	0	
0-350340-Unassigned Fund Balance	(494)	954	0	0	460	0	
0-350344-Committed Fund Balance	0	0	0	0	0	(489)	
0-350347-Restricted Fund Balance	0	0	0	0	0	(5)	
1-360350-Total Fund Equity	(494)	954	0	0	460	(494)	
2-01360-Total Liabilities and Fund Equity	(494)	549	0	0	55	(686)	



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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.17	1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		JULY 1, 2013	
PROCEDURE	NONSHARED SAMS FUNDS TRIAL BALANCE FOR REVENUES AND EXPENDITURES (SCO-517)	REVISION NUMBER	
		14-001	

NONSHARED SAMS FUNDS TRIAL BALANCE
FOR REVENUES AND EXPENDITURES (SCO-517)

PURPOSE

The purpose of the Nonshared SAMS Funds Trial Balance for Revenues and Expenditures (Exhibit 27.20.17-A) is to report the conversion of agency records to the GAAP basis.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-531, SCO-544, and SCO-549 forms. 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 Nonshared SAMS Funds Trial Balance for Revenues and Expenditures should be completed only for those funds held by the State Treasurer solely administered by an agency, as designated by the Comptroller's Office and classified as a governmental fund type. A separate trial balance should be completed for each fund.

This form is included in the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

INSTRUCTIONS

Instructions for converting revenue and expenditure accounts to the GAAP basis can be found in various forms and instructions included in the year-end reporting package (e.g., Accounts Payable and Accrued Liabilities, SCO-549).

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.17	2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		JULY 1, 2013	
PROCEDURE	NONSHARED SAMS FUNDS TRIAL BALANCE FOR REVENUES AND EXPENDITURES (SCO-517)	REVISION NUMBER	
		14-001	

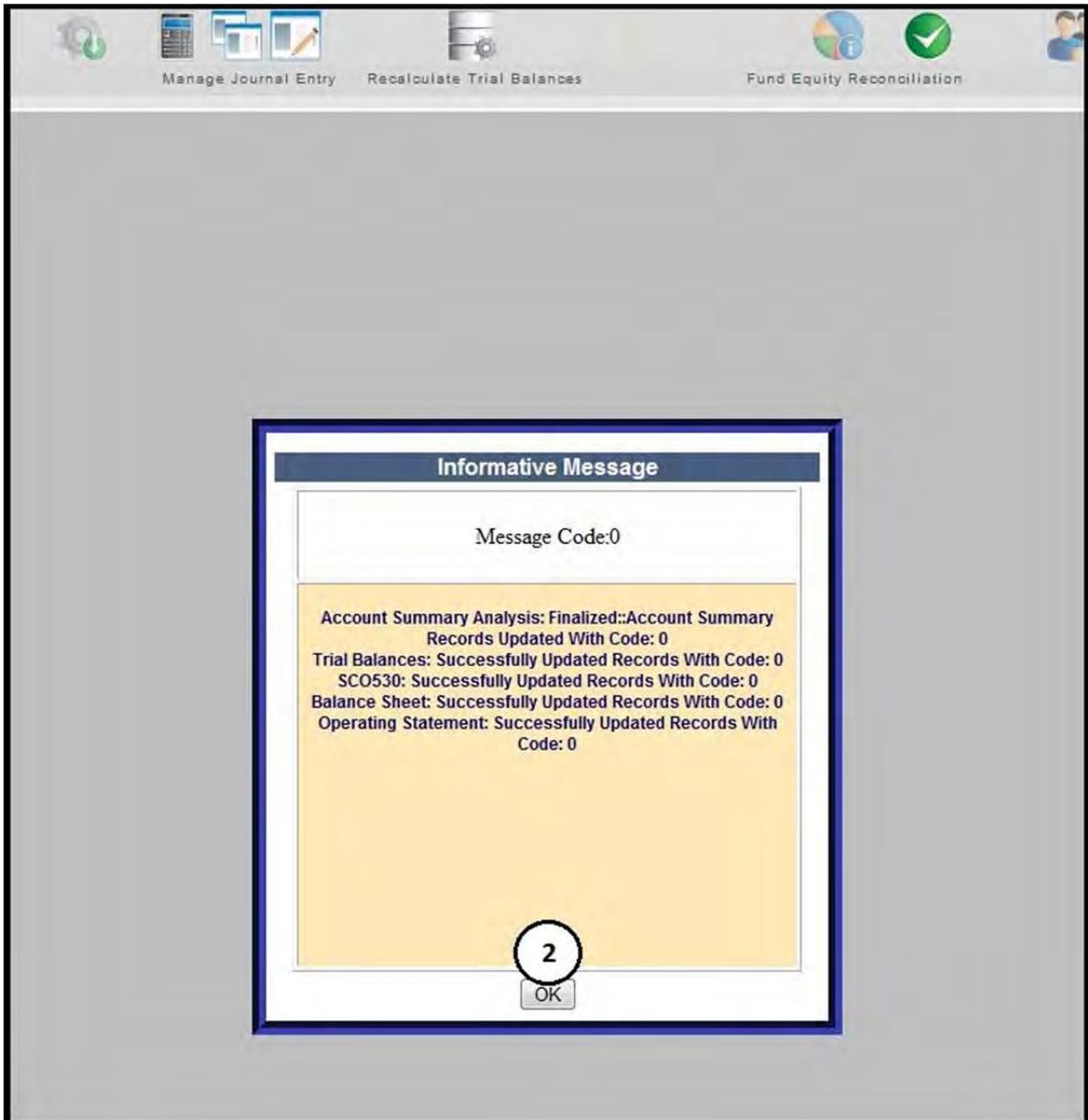
All adjustments should be initially recorded on other forms, such as the SCO-534, SCO-544 and SCO-549 forms. All adjustments and reclassifications will be summarized by journal entry on Form SCO-548 (Adjusting Journal Entries) and on Form SCO-547 (Reclassifying Journal Entries). All adjustments and reclassifications will be summarized by account on Form SCO-530 (Account Summary Analysis) to provide details of the net adjustments and/or reclassifications to the trial balance.

CONTENTS

Refer to Exhibit 27.20.17-A through 27.20.17-B.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	After journal entries have been posted, click on the “Recalculate Trial Balances” button. This will populate the SCO-517 with information from the entries posted on other package forms.
(2)	Click “Ok” to acknowledge the informative message and return to the form.

Comprehensive Annual Financial Reporting							
SCO517							
Nonshared SAMS Funds Trial Balance for Revenues and Expenditures							
June 30, 2012							
STATE OF ILLINOIS				COMPTROLLER			
Agency Number							
Fund Number							
Record Type							
Account	Agency Records	Prior Year GAAP Adjustment	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
0-430\426-Federal Operating Grants	0	0	(1000)	0	0	(1000)	0
1-582\430-Federal Government, Net	0	0	(1000)	0	0	(1000)	0
0-435\431-Licenses and Fees	(162)	0	0	0	0	(162)	(55)
1-582\435-Licenses and Fees, Net	(162)	0	0	0	0	(162)	(55)
0-582\440-Interest and Other Investment Income	(2)	0	0	0	0	(2)	(3)
0-582\565-Transfers-In	(1000)	0	0	0	0	(1000)	0
2-0\582-Total Revenues	(1164)	0	(1000)	0	0	(2164)	(58)
0-0\584-Closing Entry (Revenue)	0	0	2164	0	0	2164	58
0-586\520-General Government	3118	0	200	0	0	3318	22
0-586\570-Transfers-Out	0	0	0	0	0	0	0
1-0\586-Total Expenditures	3118	0	200	0	0	3318	22
0-0\587-Closing Entry (Expenditure)	0	0	(3118)	0	0	(3118)	(22)



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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.21	1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	LOCALLY HELD FUNDS TRIAL BALANCE FOR ASSETS, LIABILITIES AND FUND EQUITY (SCO-521)	REVISION NUMBER	
		14-001	

**LOCALLY HELD FUNDS TRIAL BALANCE
FOR ASSETS, LIABILITIES AND FUND EQUITY (SCO-521)**

PURPOSE

The purpose of the Locally Held Funds Trial Balance For Assets, Liabilities and Fund Equity (Exhibit 27.20.21-A) is to report agency records of locally held funds on the GAAP basis.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-544, SCO-545, and SCO-549 forms. 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 Locally Held Funds Trial Balance For Assets, Liabilities and Fund Equity should be completed for funds classified as governmental or fiduciary (agency funds only) fund types by the Comptroller's Office whose activity is not processed through the Comptroller's voucher/warrant processing system. A separate trial balance should be completed for each fund. In the event that agency records for a particular fund are maintained on a GAAP basis, only the agency records column needs to be completed.

This form is included in the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

INSTRUCTIONS

Instructions for converting asset and liability accounts to the GAAP basis can be found in various forms and instructions included in the year-end reporting package (e.g., accounts payable and accrued liabilities on Form SCO-549, Summary of Liabilities).

All adjustments should be initially recorded on other forms, such as the SCO-544 and SCO-549 forms. All adjustments and reclassifications will be summarized by journal entry on Form SCO-548 (Adjusting Journal Entries) and on Form SCO-547 (Reclassifying Journal Entries). All adjustments

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.21	2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	LOCALLY HELD FUNDS TRIAL BALANCE FOR ASSETS, LIABILITIES AND FUND EQUITY (SCO-521)	REVISION NUMBER	
		14-001	

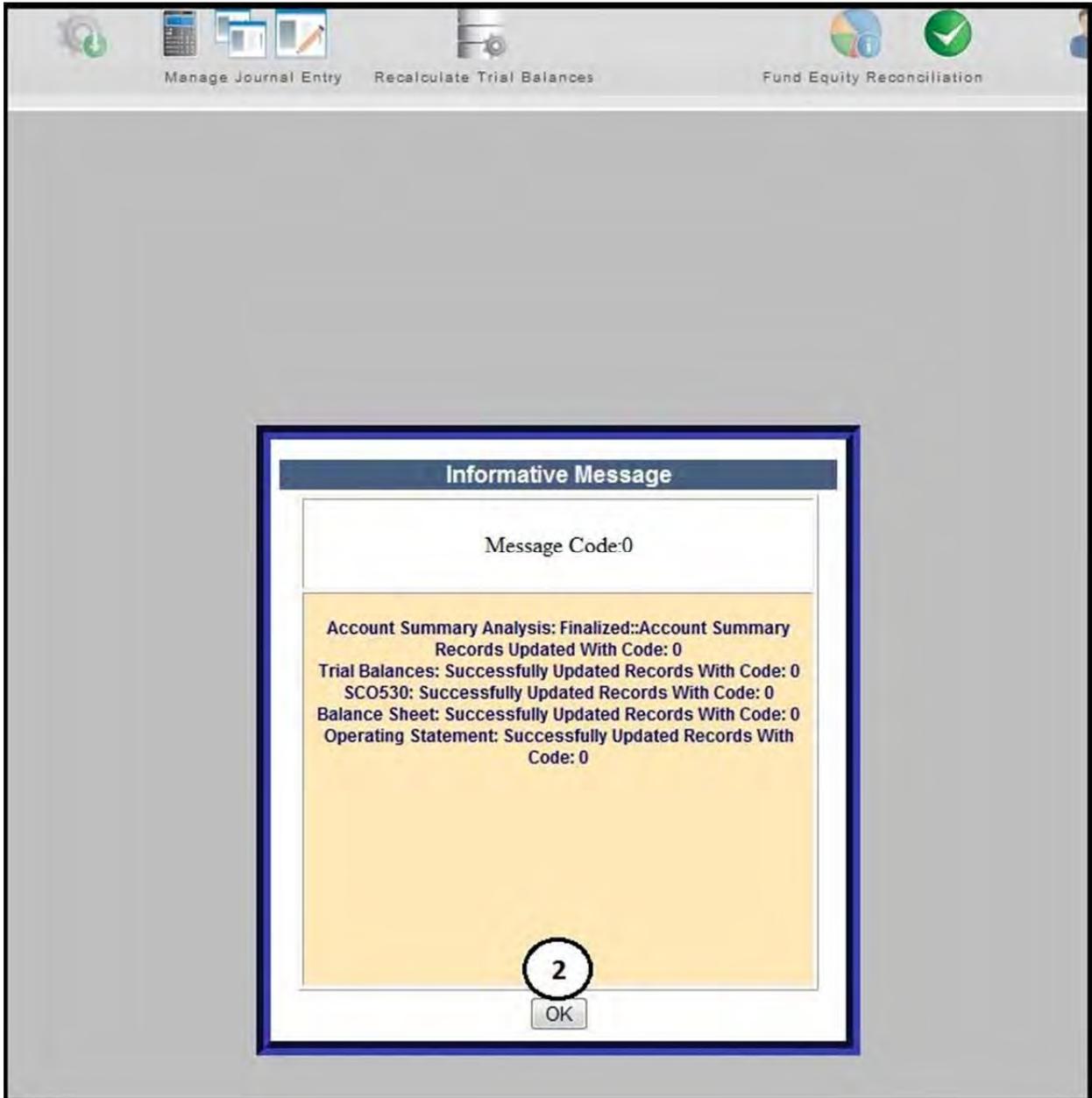
and reclassifications will be summarized by account on Form SCO-530 (Account Summary Analysis) to provide details of the net adjustments and/or reclassifications to the trial balance.

CONTENTS

Refer to Exhibit 27.20.21-A through 27.20.21-B.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	After journal entries have been posted, click on the “Recalculate Trial Balances” button. This will populate the SCO-521 with information from the entries posted on other package forms.
(2)	Click “Ok” to acknowledge the informative message and return to the form.

<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 30%;"> <p>Comprehensive Annual Financial Reporting SCO521 Locally Held Funds Trial Balance for Assets, Liabilities, and Fund Equity June 30, 2012</p> </div> <div style="width: 30%; text-align: center;">  <p>STATE OF ILLINOIS COMPTROLLER</p> </div> <div style="width: 30%; text-align: right;"> <p>Agency Number Fund Number Record Type</p> </div> </div>						
Account	Agency Records	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
0-111\109-Investments	6133	0	0	0	6133	6127
1-116\111-Investments	6133	0	0	0	6133	6127
2-195\116-Investments, Total	6133	0	0	0	6133	6127
0-140\135-Other Receivables	2	0	0	0	2	3
1-195\140-Other Receivables, Net	2	0	0	0	2	3
3-0\195-Total Assets	6135	0	0	0	6135	6130
0-350\340-Unassigned Fund Balance	0	0	0	0	0	0
0-350\347-Restricted Fund Balance	(6130)	(5)	0	0	(6135)	(6130)
1-360\350-Total Fund Equity	(6130)	(5)	0	0	(6135)	(6130)
2-0\360-Total Liabilities and Fund Equity	(6130)	(5)	0	0	(6135)	(6130)



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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.22	1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	LOCALLY HELD FUNDS TRIAL BALANCE FOR REVENUES AND EXPENDITURES (SCO-522)	REVISION NUMBER	
		14-001	

**LOCALLY HELD FUNDS TRIAL BALANCE
FOR REVENUES AND EXPENDITURES (SCO-522)**

PURPOSE

The purpose of the Locally Held Funds Trial Balance for Revenues and Expenditures (Exhibit 27.20.22-A) is to report agency records of locally held funds on the GAAP basis.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-544, SCO-545, and SCO-549 forms. 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 Locally Held Funds Trial Balance for Revenues and Expenditures should be completed for funds classified as governmental fund types by the Comptroller's Office whose activity is not processed through the Comptroller's voucher/warrant processing system. A separate trial balance should be completed for each fund. In the event that agency records for a particular fund are maintained on a GAAP basis, only the agency records column needs to be completed. .

This form is included in the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

INSTRUCTIONS

Instructions for converting revenue and expenditure accounts to the GAAP basis can be found in various forms and instructions included in the year-end reporting package (e.g., accounts payable and accrued liabilities on Form SCO-549, Summary of Liabilities).

All adjustments should be initially recorded on other forms, such as the SCO-544 and SCO-549 forms. All adjustments and reclassifications will be summarized by journal entry on Form SCO-548 (Adjusting Journal Entries) and on Form SCO-547 (Reclassifying Journal Entries). All adjustments and reclassifications will be summarized by account on Form SCO-530 (Account Summary Analysis) to provide details of the net adjustments and/or reclassifications to the trial balance.

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.22	2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	LOCALLY HELD FUNDS TRIAL BALANCE FOR REVENUES AND EXPENDITURES (SCO-522)	REVISION NUMBER	
		14-001	

CONTENTS

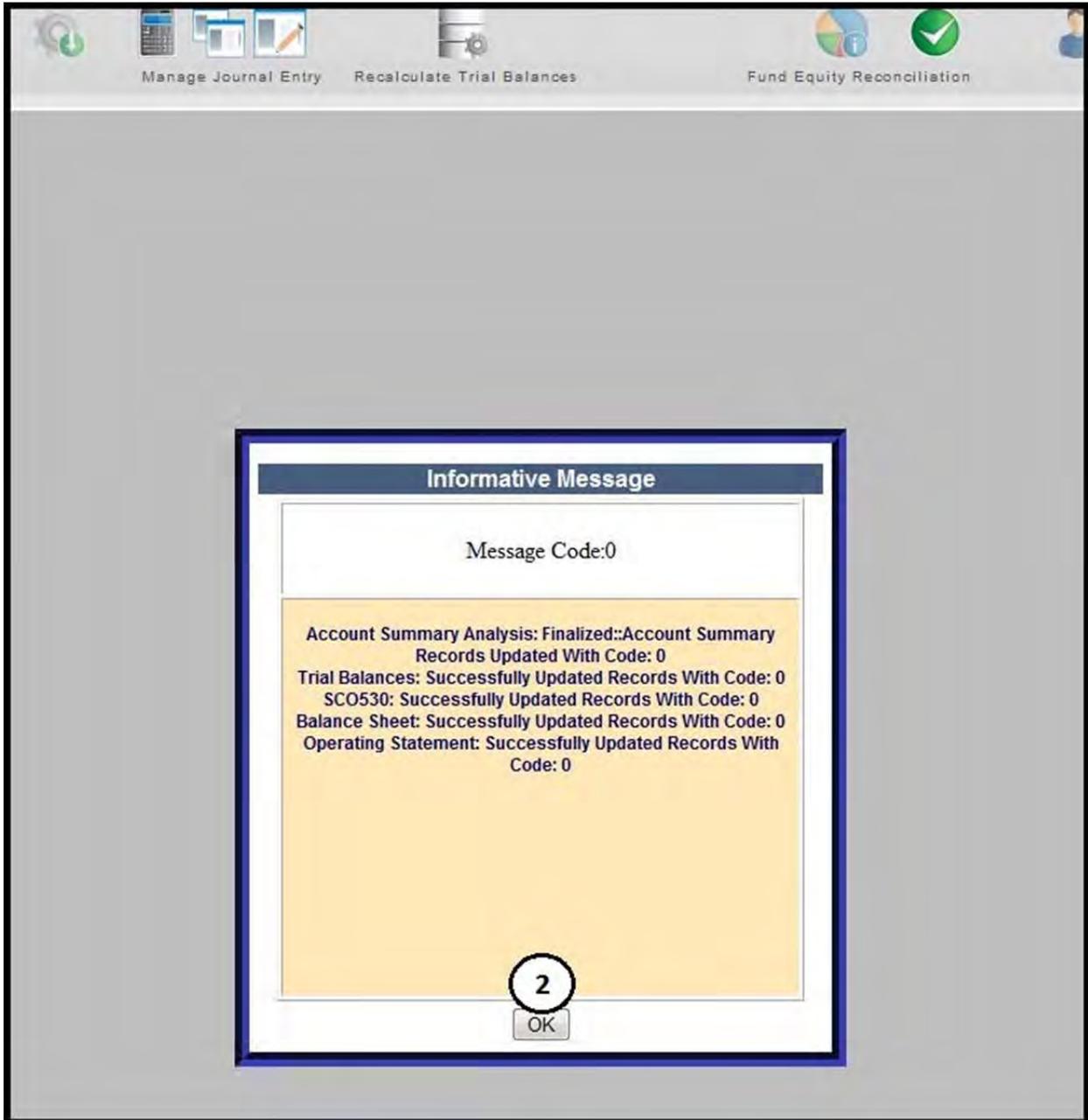
Refer to Exhibit 27.20.22-A through 27.20.22-B.

REFERENCE

CONTENTS

- | | |
|-----|---|
| (1) | After journal entries have been posted, click on the “Recalculate Trial Balances” button. This will populate the SCO-522 with information from the entries posted on other package forms. |
| (2) | Click “Ok” to acknowledge the informative message and return to the form |

Account	Agency Records	Prior Year GAAP Adjustment	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
0-582\440-Interest and Other Investment Income							
	(18)	0	0	0	0	(18)	(39)
1-0\582-Total Revenues							
	(18)	0	0	0	0	(18)	(39)
0-0\584-Closing Entry (Revenue)							
	0	0	18	0	0	18	39
0-586\520-General Government							
	13	0	0	0	0	13	7
1-0\586-Total Expenditures							
	13	0	0	0	0	13	7
0-0\587-Closing Entry (Expenditure)							
	0	0	(13)	0	0	(13)	(7)



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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.26	1 of 2
PROCEDURE	PROPRIETARY FUNDS TRIAL BALANCE FOR ASSETS, LIABILITIES AND NET POSITION (SCO-526)	EFFECTIVE DATE July 1, 2014	REVISION NUMBER 15-001

**PROPRIETARY FUNDS TRIAL BALANCE
FOR ASSETS, LIABILITIES AND NET POSITION (SCO-526)**

PURPOSE

The purpose of the Proprietary Funds Trial Balance for Assets, Liabilities and Net Position Form (Exhibit 27.20.26-A) is to report agency records of proprietary funds on the GAAP basis.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-534, SCO-544, and SCO-545 forms. 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 Proprietary Funds Trial Balance for Assets, Liabilities and Net Position should be completed only for those funds solely administered by an agency and classified as a proprietary fund type as designated by the Comptroller's Office. In the event that agency records for a particular fund are maintained on the GAAP basis, only the agency records column need to be completed. A separate trial balance should be completed for each such fund.

This form is included in the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

INSTRUCTIONS

Instructions for converting asset and liability accounts to the GAAP basis can be found in various forms and instructions included in the year-end reporting package. Guidance for classifying net position can be found in SAMS Procedure 03.70.20.

All adjustments should be initially recorded on other forms, such as the SCO-544 form. All adjustments and reclassifications will be summarized by journal entry on Form SCO-548 (Adjusting Journal Entries) and on Form SCO-547 (Reclassifying Journal Entries). All adjustments and reclassifications will be summarized by account on Form SCO-530 (Account Summary Analysis) to provide details of the net adjustments and/or reclassifications to the trial balance.

**STATE OF ILLINOIS
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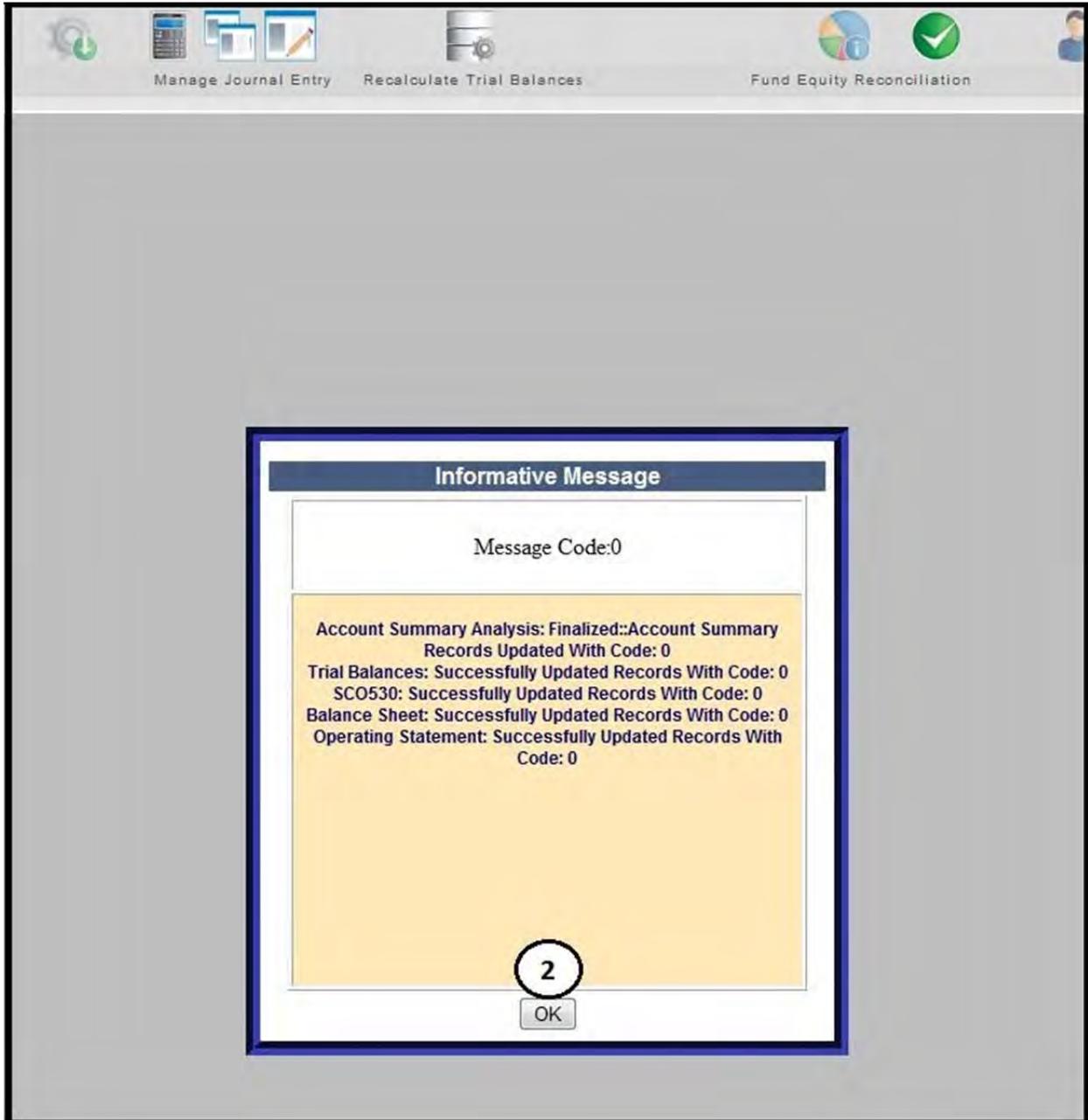
SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.26	2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2014	
PROCEDURE	PROPRIETARY FUNDS TRIAL BALANCE FOR ASSETS, LIABILITIES AND NET POSITION (SCO-526)	REVISION NUMBER	
		15-001	

CONTENTS

Refer to Exhibit 27.20.26-A through 27.20.26-B.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	After journal entries have been posted, click on the “Recalculate Trial Balances” button. This will populate the SCO-526 with information from the entries posted on other package forms.
(2)	Click “Ok” to acknowledge the informative message and return to the form.

Account	Agency Records	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
Comprehensive Annual Financial Reporting						
SC0526						
Proprietary Funds Trial Balance for Assets, Liabilities and Net Assets						
June 30, 2012						
				STATE OF ILLINOIS COMPTROLLER		Agency Number
						Fund Number
						Record Type
105101-Cash on Deposit with State Treasurer (including intransit items)	226	0	0	0	226	216
195105-Cash and Cash Equivalents	226	0	0	0	226	216
195141-Due From Other Funds	0	0	0	0	0	276
195144-Due From Component Units	0	0	0	0	0	1
0195-Total Assets	226	0	0	0	226	493
295205-Account Payable and Accrued Liabilities	0	0	0	0	0	(83)
360295-Total Liabilities	0	0	0	0	0	(83)
350309-Unrestricted Net Assets	(410)	184	0	0	(226)	(410)
350340-Unassigned Fund Balance	0	0	0	0	0	0
360350-Total Fund Equity	(410)	184	0	0	(226)	(410)
0360-Total Liabilities and Fund Equity	(410)	184	0	0	(226)	(493)



**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.27	1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	PROPRIETARY FUNDS TRIAL BALANCE FOR REVENUES AND EXPENSES (SCO-527)	REVISION NUMBER	
		14-001	

**PROPRIETARY FUNDS TRIAL BALANCE
FOR REVENUES AND EXPENSES (SCO-527)**

PURPOSE

The purpose of the Proprietary Funds Trial Balance for Revenues and Expenses Form (Exhibit 27.20.27-A) is to report agency records of proprietary funds on the GAAP basis.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-544, SCO-545, and SCO-549 forms. 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 Proprietary Funds Trial Balance for Revenues and Expenses should be completed only for those funds solely administered by an agency and classified as a proprietary fund type as designated by the Comptroller's Office. In the event that agency records for a particular fund are maintained on the GAAP basis, only the agency records column needs to be completed. A separate trial balance should be completed for each such fund.

This form is included in the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

INSTRUCTIONS

Instructions for converting revenue and expense accounts to the current year GAAP basis can be found in various forms and instructions included in the year-end reporting package.

All adjustments should be initially recorded on other forms, such as the SCO-544 form. All adjustments and reclassifications will be summarized by journal entry on Form SCO-548 (Adjusting Journal Entries) and on Form SCO-547 (Reclassifying Journal Entries). All adjustments and reclassifications will be summarized by account on Form SCO-530 (Account Summary Analysis) to provide details of the net adjustments and/or reclassifications to the trial balance.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

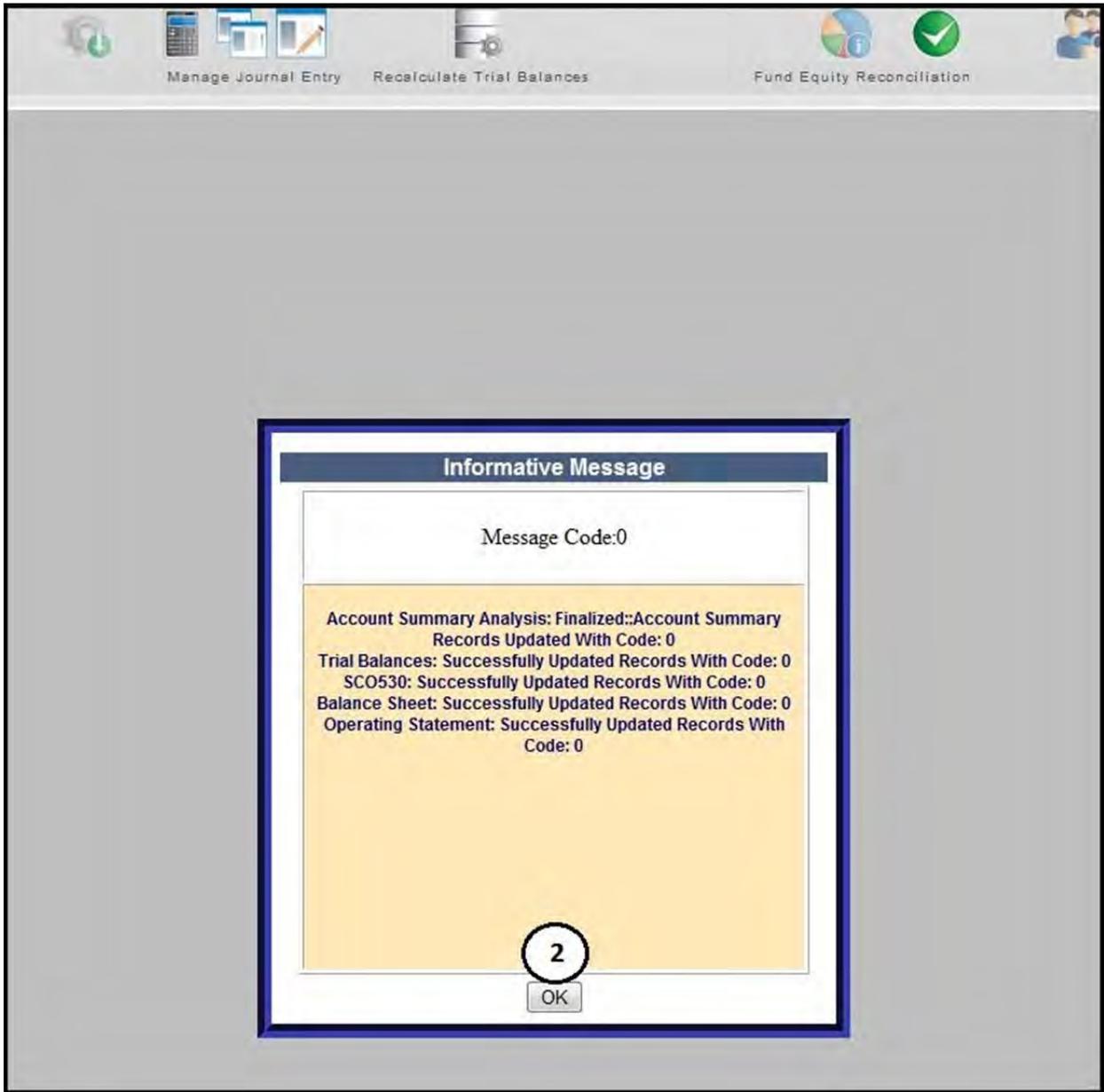
SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.27	2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2014	
PROCEDURE	PROPRIETARY FUNDS TRIAL BALANCE FOR REVENUES AND EXPENSES (SCO-527)	REVISION NUMBER	
		15-001	

CONTENTS

Refer to Exhibit 27.20.27-A through 27.20.27-B.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	After journal entries have been posted, click on the “Recalculate Trial Balances” button. This will populate the SCO-527 with information from the entries posted on other package forms.
(2)	Click “Ok” to acknowledge the informative message and return to the form.

Comprehensive Annual Financial Reporting SC0527 Proprietary Funds Trial Balance for Revenues and Expenditures June 30, 2012							
		 STATE OF ILLINOIS COMPTROLLER				Agency Number Fund Number Record Type	
Account	Agency Records	Prior Year GAAP Adjustment	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
0-01584-Closing Entry (Revenue)	0	0	0	0	0	0	0
0-01587-Closing Entry (Expenditure)	0	0	0	0	0	0	0
0-6301605-Charges for Sales and Services	(694)	(277)	0	0	0	(417)	(569)
1-6721630-Total Operating Revenues	(694)	(277)	0	0	0	(417)	(569)
0-6701635-Cost of Sales and Services	660	68	0	0	0	592	565
0-6701640-Benefit Payments and Refunds	9	0	0	0	0	9	0
1-6721670-Total Operating Expenses	669	68	0	0	0	601	565
2-6781672-Operating (Income) Loss	(25)	(209)	0	0	0	184	(4)
3-6851678-(Income) Loss Before Operating Transfers	(25)	(209)	0	0	0	184	(4)
4-01685-Net (Income) Loss	(25)	(209)	0	0	0	184	(4)
0-01688-Closing Entry Expenses	0	0	(601)	0	0	(601)	(565)



**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.29	1 of 2
PROCEDURE	FUND EQUITY RECONCILIATION (SCO-529)	EFFECTIVE DATE July 1, 2014	REVISION NUMBER 15-001

FUND EQUITY RECONCILIATION (SCO-529)

PURPOSE

The purpose of the Fund Equity Reconciliation (Exhibit 27.20.29-A) is to demonstrate the closing out of the operating statement to the equity section of the balance sheet.

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 Fund Equity Reconciliation should be prepared for nonshared, locally held and proprietary fund trial balances. This form is included on the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

INSTRUCTIONS

Complete Form SCO-529 by posting the system generated closing entry. The system generated closing entry is made to close revenues and expenditures into a/c 340, Unassigned Fund Balance (a/c 309, Unrestricted Net Assets, for Proprietary Funds).

If a portion of the fund balance is restricted, committed or assigned, or if a portion of net position is restricted, a separate reclassification entry will need to be made on the SCO-544.

CONTENTS

Refer to Exhibit 27.20.29-A-B.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	To post the closing entry, click on the "Fund Equity Reconciliation" button.

**STATE OF ILLINOIS
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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.29	2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	FUND EQUITY RECONCILIATION (SCO-529)	REVISION NUMBER	
		14-001	

REFERENCE

CONTENTS

(2)

Click "Ok" to acknowledge the informative message.

Note:

If additional entries are subsequently posted, the closing entry will need to be recalculated using steps (1) and (2) above.

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation **1**

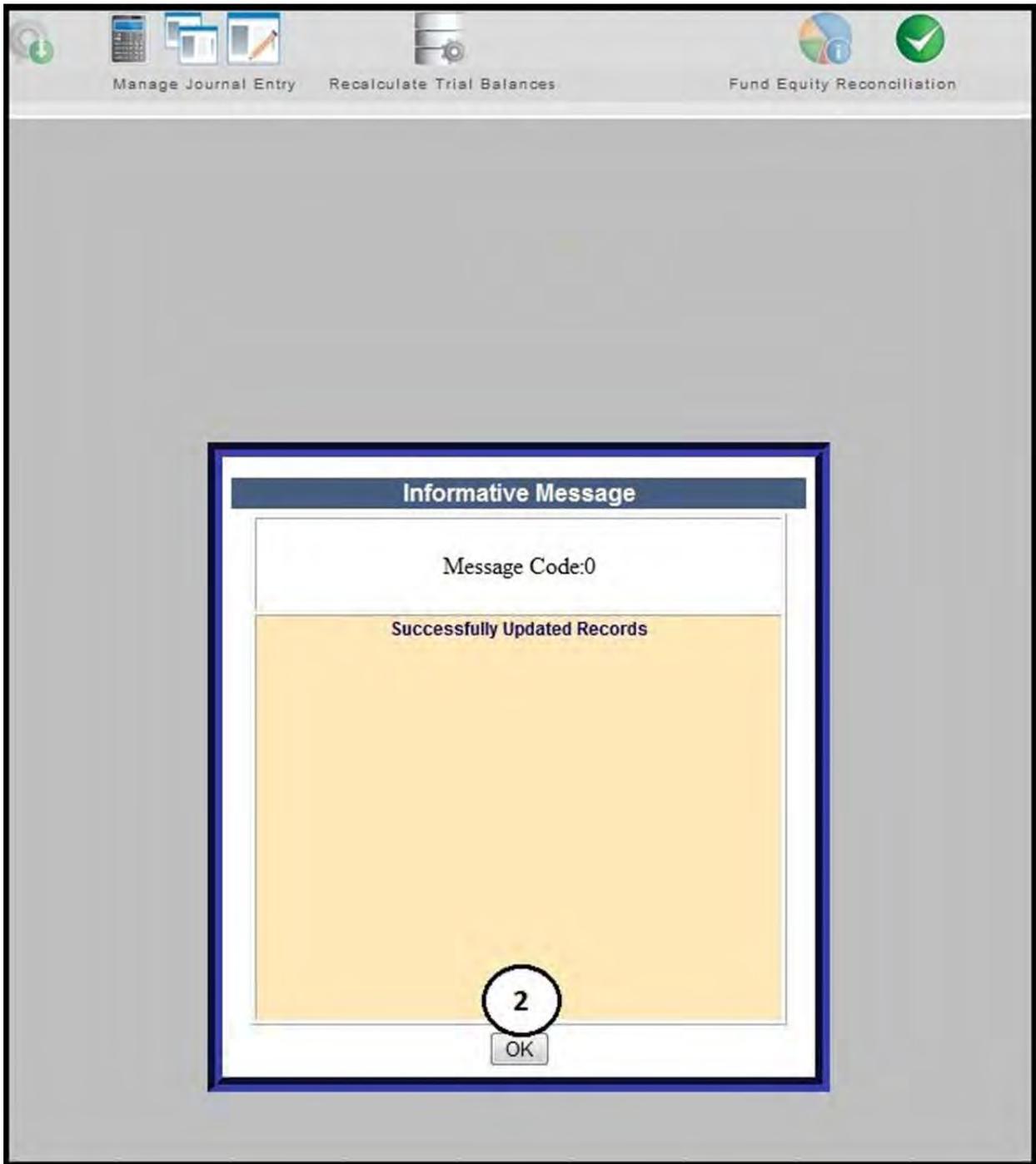
Comprehensive Annual Financial Reporting
SC0529
Fund Equity Reconciliation
June 30, 2012



STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

Account Name	Amount
Beginning Balance July 1 (By:Auditor)	-494
Revenues (By:Auditor)	-64
Expenses-Expenditure (By:Auditor)	118
Ending Fund Balance June 30	-440



**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.30	1 of 1
PROCEDURE	ACCOUNT SUMMARY ANALYSIS (SCO-530)	EFFECTIVE DATE July 1, 2013	REVISION NUMBER 14-001

ACCOUNT SUMMARY ANALYSIS (SCO-530)

PURPOSE

The purpose of the Account Summary Analysis Form (Exhibit 27.20.30-A) is to summarize adjustments and/or reclassifications by account number. This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-531, SCO 544 and SCO-549 forms.

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

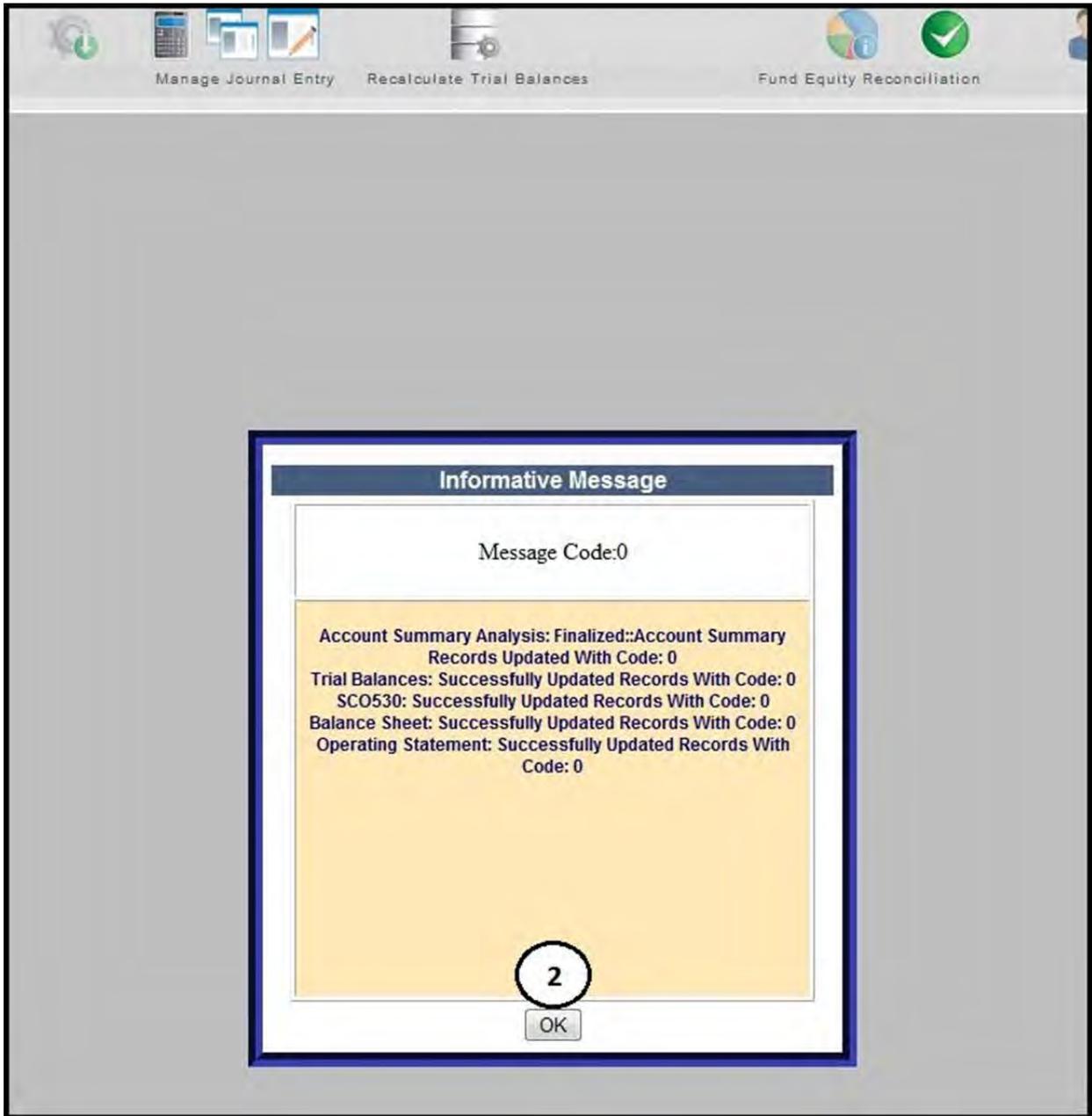
The Account Summary Analysis will be updated by the WEDGE system when a journal entry is posted to the trial balance, via another package form.

CONTENTS

Refer to Exhibit 27.20.30-A-B.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	After journal entries have been posted, click on the "Recalculate Trial Balances" button. This will populate the SCO-530 with information from the entries posted on other package forms.
(2)	Click "Ok" to acknowledge the informative message and return to the form.

Account	Date	Transaction	Agency Amount	Comptroller Amount	Auditor Amount
107-Securities Lending Collateral Equity with State Treasurer					
Reclass	07/26/2012	Agency:1-1-SCO544(New Entry)	205	-	-
Sub-totals			205	0	0
Account	Date	Transaction	Agency Amount	Comptroller Amount	Auditor Amount
224-Obligations Under Securities Lending of State Treasurer					
Reclass	07/26/2012	Agency:1-2-SCO544(New Entry)	(205)	-	-
Sub-totals			(205)	0	0
Account	Date	Transaction	Agency Amount	Comptroller Amount	Auditor Amount
325-Nonspendable Other					
Reclass	08/13/2012	Agency:1-1-SCO544(New Entry)	(5)	-	-
Sub-totals			(5)	0	0
Account	Date	Transaction	Agency Amount	Comptroller Amount	Auditor Amount
340-Unassigned Fund Balance					
Adjustment	08/13/2012	Agency:1-1-SCO529(New Entry)	54	-	-
Reclass	08/13/2012	Agency:1-2-SCO544(New Entry)	5	-	-
Sub-totals			59	0	0
Account	Date	Transaction	Agency Amount	Comptroller Amount	Auditor Amount
Sub-totals					
			0	0	0
Account	Date	Transaction	Agency Amount	Comptroller Amount	Auditor Amount
Sub-totals					
			0	0	0
Account	Date	Transaction	Agency Amount	Comptroller Amount	Auditor Amount
584-Closing Entry (Revenue)					
Adjustment	08/13/2012	Agency:1-2-SCO529(New Entry)	64	-	-
Sub-totals			64	0	0
Account	Date	Transaction	Agency Amount	Comptroller Amount	Auditor Amount
587-Closing Entry (Expenditure)					
Adjustment	08/13/2012	Agency:1-3-SCO529(New Entry)	(118)	-	-
Sub-totals			(118)	0	0



**STATE OF ILLINOIS
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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.31	1 of 2
PROCEDURE	SHARED SAMS FUNDS CASH RECONCILIATION (SCO-531)	EFFECTIVE DATE July 1, 2014	REVISION NUMBER 15-001

SHARED SAMS FUNDS CASH RECONCILIATION (SCO-531)

PURPOSE

The purpose of the Shared SAMS Funds Cash Reconciliation Form is to account for cash in transit to the Comptroller's Office at June 30. The totals will be used to adjust SAMS cash and related revenue accounts to reflect the agency's balance at year-end.

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 Shared SAMS Funds Cash Reconciliation should be provided for the current fiscal year for all shared funds. Cash receipts can be in various stages of processing at year end. The two stages to report on the SCO-531 are:

1. Cash on Hand - cash which has not been submitted to the Treasurer's clearing account at June 30 or has not yet been recorded in the Treasurer's clearing account at June 30.
2. Cash in Transit - cash in any of the following stages and is calculated through a reconciliation performed between the agency's records and SAMS:
 - Cash in clearing - amounts in the Treasurer's clearing account at June 30.
NOTE: The Treasurer's policy is to "clear" all clearing accounts on June 30.
 - Clearing to agency - amounts the Treasurer has paid out of the clearing account, principally through the issuance of non-negotiable drafts to the agency, but which the agency has not yet forwarded to the Comptroller.
 - Agency to SAMS - deposit transmittals submitted to, but not recorded on the Comptroller's records by June 30.

All amounts on this form should be rounded to the nearest thousand. Where a line or column does not apply, leave it blank. The SCO-531 should be completed on the WEDGE system. The totals will be automatically calculated by the system.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.31	2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	SHARED SAMS FUNDS CASH RECONCILIATION (SCO-531)	REVISION NUMBER	
		14-001	

INSTRUCTIONS

Cash in transit amounts can be determined by counting the cash on hand at year-end and reconciling with the Treasurer's clearing account and the SAMS Monthly Revenue Status (Report SB04) at June 30.

CONTENTS

Refer to Exhibits 27.20.31-A-E.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Enter the amount of cash on hand at June 30 for the appropriate revenue account(s).
(2)	Consider the various components of cash in transit at June 30, and enter the total for the appropriate revenue account(s).
(3)	When all amounts are entered, click on the “Manage Journal Entry” button on the far left (the calculator icon). NOTE: You <u>MUST</u> save the form before posting the entry.
(4)	Click on the “Form Specific Adjusting Journal Entries” tab to view entry.
(5)	After reviewing the entry for accuracy, click on the cog wheel in the upper right-hand corner. The adjusting journal entry will then be posted on the SCO-548 form to record cash on hand and cash in transit at June 30.
(6)	Click on the “Publish Draft Journal” button.
(7)	Click on the “Ok” to acknowledge the informative message.

Account Number	Account Description	Cash on Hand	Cash in Transit	Total
401	Income Taxes (By:IOC)	0	0	0
406	Sales Taxes (By:IOC)	0	0	0
411	Public Utility Taxes (By:IOC)	0	0	0
416	Motor Fuel Taxes (By:IOC)	0	0	0
421	Other Taxes (By:IOC)	0	0	0
426	Federal Operating Grants (By:IOC)	0	0	0
427	Federal Capital Grants (By:IOC)	0	0	0
428	Federal General Grants (By:IOC)	0	0	0
431	Licenses and Fees (By:IOC)	16028	9471	25499
440	Interest and Other Investment Income (By:IOC)	0	0	0
441	Other Revenues (By:IOC)	0	0	0
442	Other Charges for Services (By:IOC)	0	0	0
443	Other Operating Grants (By:IOC)	0	0	0
444	Other Capital Grants (By:IOC)	0	0	0
Grand Total		16028	9471	25499

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main Form Specific Journal Entry Reclassifying Journal Entries **4** Form Specific Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SC0531
Shared SAMS Funds Cash Reconciliation
June 30, 2012



**STATE OF ILLINOIS
COMPTROLLER**

Agency Number
Fund Number
Record Type

Form Specific Journal Entry - (SC0531)

Reclass Entries	Adjusting Entries	
	Draft	Published
Not Applicable	<input type="text" value="1"/>	<input type="text" value="0"/>
		Not In Synch

This Form Has Been Designed To Allow You To Add Journal Entries For Your Form ALWAYS, Check the Latest WEDGE User Manual and Online Documentation for the Latest Instructions Regarding Managing Form Specific Journal Entries You MUST use the corresponding forms for managing their own journal entries

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main Form Specific Journal Entry Reclassifying Journal Entries Form Specific Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO531
Shared SAMS Funds Cash Reconciliation
June 30, 2012



STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

Journal Entry Management: SCO531 Worksheet (1) 2013-02-13 12:32:49.06-Cindi, Ryan-Tinch(IOC)

This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

SCO531 Default Journal Entry

Account Number	Account Description	Debit	Credit
101	Cash on Deposit with State Treasurer (including intransit items)	25499	
431	Licenses and Fees		(25499)
		25499	(25499)

Add Account View History Add Note 

5

Journal Entry Management: SCO531 Worksheet (1)

2013-02-13 12:32:49.06-Cindi, Ryan-Tinch(IOC)

This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

SCO531 Default Journal Entry

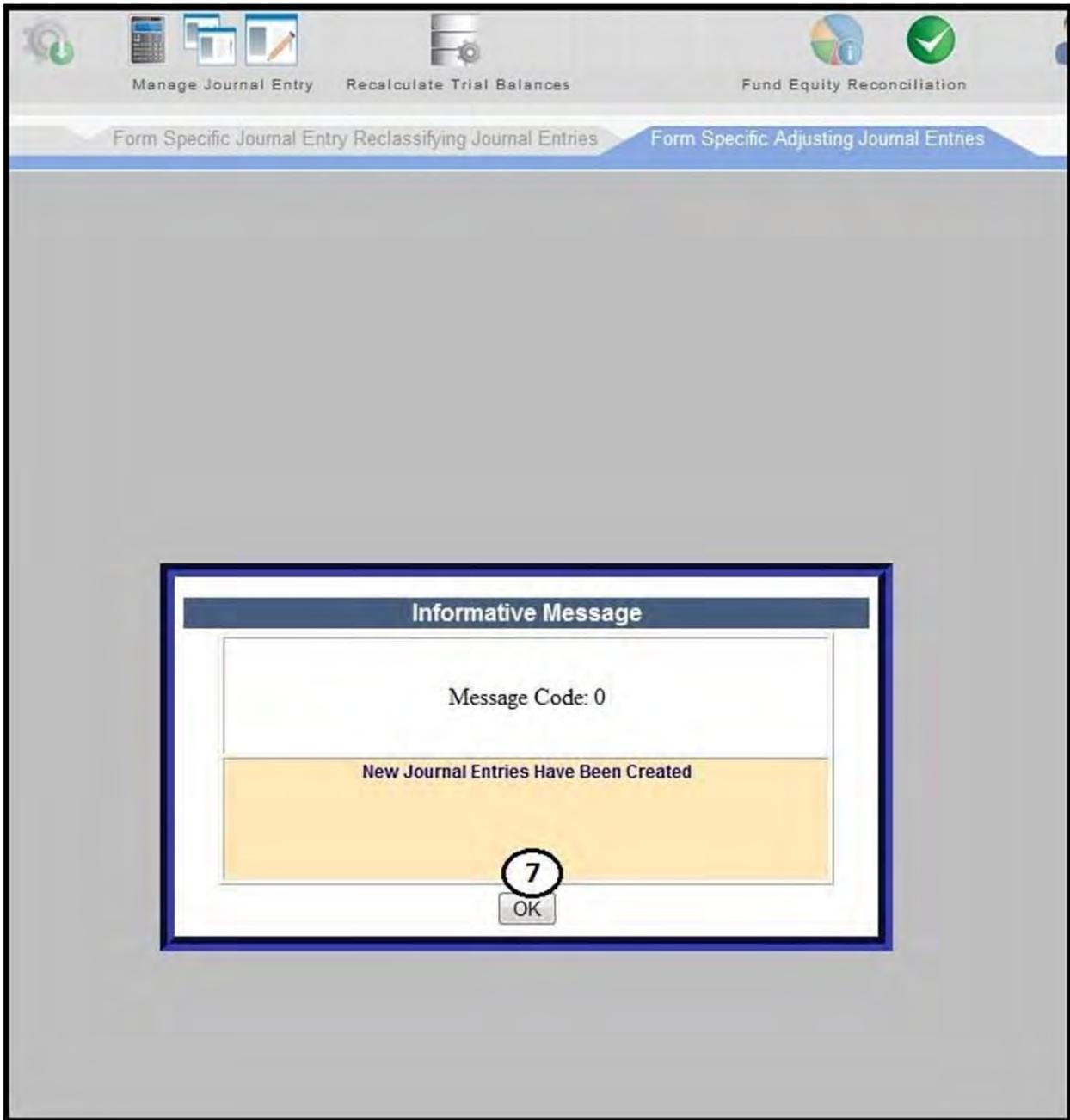
Account Number	Account Description
101	Cash on Deposit with State (items)
431	Licenses and Fees

Journal Entry Management: SCO531

By publishing this worksheet, a permanent record will be created in the target journal entry tables. Subsequent modifications to this worksheet will potentially reverse the target journal entries

6

Publish Draft Journal Cancel



**STATE OF ILLINOIS
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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.33	1 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2005	
PROCEDURE	PROPRIETARY FUNDS STATEMENT OF CASH FLOWS (SCO-533)	REVISION NUMBER	
		06-001	

PROPRIETARY FUNDS STATEMENT OF CASH FLOWS (SCO-533)

PURPOSE

The purpose of the Proprietary Funds Statement of Cash Flows (Exhibit 27.20.33-A) is to classify cash transactions according to whether they originate from operating, noncapital financing, capital and related financing, or investing activities at June 30 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 agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Proprietary Funds Statement of Cash Flows should be completed by funds classified as proprietary funds of the primary government according to the Comptroller's Office records. Refer to the Summary of Agencies and Fund Classification (SAMS Procedure 27.50.10) to obtain the fund classification. Refer to the GAAP Report Chart of Accounts (SAMS Procedure 27.50.20) to obtain the account numbers and descriptions.

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

INSTRUCTIONS

Form SCO-533 is prepared on the cash basis of accounting. Amounts reported on this form are based on cash transactions during the period July 1 through June 30 and should not include prior year or current year accruals except for the reconciliation of operating income to net cash provided by operating activities. **Note: Cash receipts should be reported as positive amounts and cash outflows should be reported in parenthesis.**

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.33	2 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2005	
PROCEDURE	PROPRIETARY FUNDS STATEMENT OF CASH FLOWS (SCO-533)	REVISION NUMBER	
		06-001	

CONTENTS

Refer to Exhibit 27.20.33-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 all amounts from the prior year. This information can be obtained from the Current Year column of the prior year final year-end SCO-533. This information will be completed by the Comptroller's Office.
(7)	Enter the operating activities amounts from agency records at June 30 in the appropriate account.
(8)	Total all operating activities amounts reported in (7) and enter the result.
(9)	Enter the noncapital financing activities amounts from agency records at June 30 in the appropriate account.
(10)	Total all noncapital financing activities amounts reported in (9) and enter the result.
(11)	Enter the capital and related financing activities amounts from agency records at June 30 in the appropriate account.
	Note: An installment purchase agreement or a capital lease agreement should not be reported in (11) as a cash transaction. The fair value amount(s) should be reported in (23) or (25), respectively.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.33	3 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2005	
PROCEDURE	PROPRIETARY FUNDS STATEMENT OF CASH FLOWS (SCO-533)	REVISION NUMBER	
		06-001	

REFERENCE	CONTENTS
(12)	Total all capital and related financing activities amounts reported in (11) and enter the result.
(13)	Enter the investing activities amounts from agency records at June 30 in the appropriate account.
(14)	Total all investing activities amounts reported in (13) and enter the result.
(15)	Sum (8), (10), (12) and (14) and enter the result.
(16)	Enter cash and cash equivalents at beginning of year. This is the amount reported as cash and cash equivalents at end of year in the Prior Year column.
(17)	Sum (15) and (16) and enter the result. This amount must equal the amount reported in the account 105 on the SCO-526 plus any cash equivalents reported as restricted assets.
(18)	Enter the operating income (loss). This is the amount reported in (13) in the GAAP Basis column on Form SCO-527.
(19)	Enter the noncash activity amounts from agency records at June 30 in the appropriate account.
(20)	Enter the amount of (increase) decrease for each asset and liability account. These amounts can be obtained by calculating the difference between the CY GAAP Basis and PY GAAP Basis on Form SCO-526 for the applicable accounts. Note: Only the change in the portion of the asset or liability related to operating activities should be reported.
(21)	Sum the amounts reported in (19) and (20) and enter the result.
(22)	Sum (18) and (21) and enter the result. This amount should equal (8) net cash provided by (used in) operating activities on page 1 of this form.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.33	4 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2005	
PROCEDURE	PROPRIETARY FUNDS STATEMENT OF CASH FLOWS (SCO-533)	REVISION NUMBER	
		06-001	

REFERENCE	CONTENTS
-----------	----------

- (23) Enter the fair market value at June 30 for any acquisitions under capital lease agreements entered into during the period July 1 through June 30. Note: This amount should not be included in Account 934, Proceeds from capital debt incurred, net of bond issuance costs.
- (24) Enter the current year disbursements for acquisitions under capital lease agreements included in (23).
- (25) Enter the fair market value at June 30 for any acquisitions under installment purchase agreements entered into during the period July 1 through June 30. Note: This amount should not be included in Account 934, Proceeds from capital debt incurred, net of bond issuance costs.
- (26) Enter the current year disbursements for acquisitions under installment purchase agreements included in (25).
- (27) Enter the realized gain(loss) on the disposal of capital assets.
- (28) Enter any proceeds received from the sale of capital assets. Note: This amount should equal the amount reported in Account 938, Proceeds from the sale of capital assets.
- (29) Enter the fair market value at June 30 for any transfers of assets from(to) other state funds during the period July 1 through June 30.
- (30) Enter the fair market value at June 30 for any donated assets received during the period July 1 through June 30.
- (31) Enter the fair market value at June 30 for any other noncash items received/obtained during the period July 1 through June 30.
- (32) Enter the current year receipts(disbursements) for any other noncash item included in (31).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.33	5 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2005	
PROCEDURE	PROPRIETARY FUNDS STATEMENT OF CASH FLOWS (SCO-533)	REVISION NUMBER	
		06-001	

<u>REFERENCE</u>	<u>CONTENTS</u>
(33)	Enter an explanation of the noncash item reported in (31) and (32).
(34)	Enter the change in fair market value of investments from June 30, prior year to June 30, current year.

State of Illinois
Proprietary Funds
Statement of Cash Flows
June 30, 20 _____

Agency _____
Agency No. _____
Fund _____
Fund No. _____

Description	Nearest Thousand	
	Current Year	Prior Year
Cash flows from operating activities:		
Cash received from sales and services..... 901	\$	\$
Cash received from lottery sales (net of \$_____ cash prizes paid by agents and \$_____ commissions retained by agents)..... 902		
Cash received from transactions with other funds..... 903		
Cash payments to suppliers for goods and services..... 904	()	()
Cash payments to employees for services..... 906	()	()
Cash payments for lottery prizes..... 907	()	()
Cash receipts from other operating activities..... 908		
Cash payments for other operating activities..... 909	()	()
Net cash provided (used) by operating activities..... 910		
Cash flows from noncapital financing activities:		
Proceeds from revenue bonds and other borrowings, net of bond issuance costs..... 915		
Principal paid on revenue bonds and other borrowings..... 916	()	()
Interest paid on revenue bonds and other borrowings..... 917	()	()
Operating grants received..... 920		
Operating grants paid..... 921	()	()
Transfers-in from other funds..... 923		
Transfers-out to other funds..... 926	()	()
Other noncapital financing activities (explain) _____ 930		
Net cash provided (used) by noncapital financing activities..... 933		
Cash flows from capital and related financing activities:		
Proceeds from capital debt incurred, net of bond issuance costs..... 934		
Acquisition and construction of capital assets..... 935	()	()
Principal paid on capital debt..... 936	()	()
Interest paid on capital debt..... 937	()	()
Proceeds from the sale of equipment..... 938		
Other capital and related financing activities (explain) _____ 939		
Net cash provided (used) by capital and related financing activities..... 940		
Cash flows from investing activities:		
Purchase of investment securities..... 941	()	()
Proceeds from sale and maturities of investment securities..... 942		
Cash paid to investment managers..... 943		
Loan disbursements..... 944		
Loan repayments..... 945		
Interest and dividends on investments..... 946		
Net cash provided (used) by investing activities..... 947		
Net increase (decrease) in cash and cash equivalents..... 948		
Cash and cash equivalents at beginning of year..... 949		
Cash and cash equivalents at end of year..... 950	\$	\$

State of Illinois
Proprietary Funds
Statement of Cash Flows
June 30, 20 _____

Agency _____
Agency No. _____
Fund _____
Fund No. _____

Description	Nearest Thousand	
	Current Year	Prior Year
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss).....	951 \$	\$
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation.....	952	
Provision for uncollectible accounts.....	953	
Amortization (accretion).....	954	
Interest income.....	955	
Interest expense.....	956	
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable.....	957	
(Increase) decrease in intergovernmental receivables.....	958	
(Increase) decrease in due from other funds.....	959	
(Increase) decrease in due from component units.....	960	
(Increase) decrease in loans and notes receivable.....	961	
(Increase) decrease in inventory.....	962	
(Increase) decrease in prepaid expenses.....	963	
(Increase) decrease in deferred outflows of resources.....	988	
Increase (decrease) in accounts payable and accrued liabilities.....	964	
Increase (decrease) in intergovernmental payables.....	965	
Increase (decrease) in due to other funds.....	966	
Increase (decrease) in due to component units.....	967	
Increase (decrease) in unearned revenues.....	968	
Increase (decrease) in net pension liability.....	989	
Increase (decrease) in OPEB liability.....	991	
Increase (decrease) in other liabilities.....	969	
Increase (decrease) in deferred inflows of resources.....	990	
Other (explain) _____	970	
Total adjustments.....	971	
Net cash provided by operating activities	972 \$	\$

Description	Nearest Thousand	
	Fair Market Value	Current Year Cash Receipts (Disbursements)
Noncash investing, capital, and financing activities:		
Cost of capital asset acquisitions financed by capital leases.....	975 \$	976 \$
Cost of installment purchases.....	977	978
Loss on disposal of capital assets.....	979	980
Transfer of assets from (to) other State funds.....	981	
Donated assets.....	983	
Other (explain): _____	985	986

Change in fair market value of investments: \$ _____ 987

State of Illinois
Proprietary Funds
Statement of Cash Flows
June 30, 20 _____ (1)

Agency (2) Dept. ABC
Agency No. (3) 128
Fund (4) XYZ Fund
Fund No. (5) 1460

Description	Nearest Thousand	
	Current Year	Prior Year
Cash flows from operating activities:		
Cash received from sales and services..... 901	\$ (7) 529	\$ (6) 526
Cash received from lottery sales (net of \$ _____ cash prizes paid by agents and \$ _____ commissions retained by agents)..... 902		
Cash received from transactions with other funds..... 903		
Cash payments to suppliers for goods and services..... 904	(434)	(426)
Cash payments to employees for services..... 906	(94)	(97)
Cash payments for lottery prizes..... 907	()	()
Cash receipts from other operating activities..... 908	1	
Cash payments for other operating activities..... 909	()	()
Net cash provided (used) by operating activities..... 910	\$ (8) 2	\$ 3
Cash flows from noncapital financing activities:		
Proceeds from revenue bonds and other borrowings, net of bond issuance costs..... 915	(9)	
Principal paid on revenue bonds and other borrowings..... 916	()	()
Interest paid on revenue bonds and other borrowings..... 917	()	()
Operating grants received..... 920		
Operating grants paid..... 921	()	()
Transfers-in from other funds..... 923		
Transfers-out to other funds..... 926	()	()
Other noncapital financing activities (explain) _____ 930		
Net cash provided (used) by noncapital financing activities..... 933	(10)	
Cash flows from capital and related financing activities:		
Proceeds from capital debt incurred, net of bond issuance costs..... 934	(11)	
Acquisition and construction of capital assets..... 935	()	()
Principal paid on capital debt..... 936	()	()
Interest paid on capital debt..... 937	()	()
Proceeds from the sale of capital assets..... 938		
Other capital and related financing activities (explain) _____ 939		
Net cash provided (used) by capital and related financing activities..... 940	(12)	
Cash flows from investing activities:		
Purchase of investment securities..... 941	(13)	()
Proceeds from sale and maturities of investment securities..... 942		
Cash paid to investment managers..... 943		
Loan disbursements..... 944		
Loan repayments..... 945		
Interest and dividends on investments..... 946		
Net cash provided (used) by investing activities..... 947	(14)	
Net increase (decrease) in cash and cash equivalents..... 948	(15) 2	3
Cash and cash equivalents at beginning of year..... 949	(16) 101	98
Cash and cash equivalents at end of year..... 950	\$ (17) 103	\$ 101

State of Illinois
Proprietary Funds
Statement of Cash Flows
June 30, 20 _____ (1)

Agency (2) Dept. ABC
Agency No. (3) 128
Fund (4) XYZ Fund
Fund No. (5) 1460

Description	Nearest Thousand	
	Current Year	Prior Year
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)..... 951	\$ (18) 9	\$ (6) 8
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation..... 952	(19)	
Provision for uncollectible accounts..... 953		
Amortization (accretion)..... 954		
Interest income..... 955		
Interest expense..... 956		
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable..... 957	(20)	
(Increase) decrease in intergovernmental receivables..... 958		
(Increase) decrease in due from other funds..... 959		
(Increase) decrease in due from component units..... 960		
(Increase) decrease in loans and notes receivable..... 961		
(Increase) decrease in inventory..... 962	2	1
(Increase) decrease in prepaid expenses..... 963		
(Increase) decrease in deferred outflows of resources..... 988		
Increase (decrease) in accounts payable and accrued liabilities..... 964	<8>	<6>
Increase (decrease) in intergovernmental payables..... 965		
Increase (decrease) in due to other funds..... 966	<1>	
Increase (decrease) in due to component units..... 967		
Increase (decrease) in unearned revenues..... 968		
Increase (decrease) in net pension liability..... 989		
Increase (decrease) in OPEB liability..... 989		
Increase (decrease) in other liabilities..... 969		
Increase (decrease) in deferred inflows of resources..... 990		
Other (explain)..... 970		
Total adjustments..... 971	(21) <7>	<5>
Net cash provided by operating activities 972	\$ (22) 2	\$ 3

Description	Nearest Thousand	
	Fair Market Value	Current Year Cash Receipts (Disbursements)
Noncash investing, capital, and financing activities:		
Cost of capital asset acquisitions financed by capital leases..... 975	(23)	976 (24)
Cost of installment purchases..... 977	(25) 22	978 (26) 0
Loss on disposal of capital assets..... 979	(27)	980 (28)
Transfer of assets from (to) other State funds..... 981	(29)	
Donated assets..... 983	(30)	
Other (explain): (33)..... 985	(31)	986 (32)

Change in fair market value of investments: \$ _____ (34) 987

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

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		July 1, 2014	
PROCEDURE	NONSHARED SAMS FUNDS CASH RECONCILIATION (SCO-534)	REVISION NUMBER	
		15-001	

NONSHARED SAMS FUNDS CASH RECONCILIATION (SCO-534)

PURPOSE

The purpose of the Nonshared SAMS Funds Cash Reconciliation Form is to reconcile the fund balance per SAMS to the balance of cash on deposit with the Treasurer per agency records, both at the beginning and end of the fiscal year. All activities during the fiscal year which have not been recorded on SAMS must be identified on the SCO-534.

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

A Nonshared SAMS Funds Cash Reconciliation must be prepared for each Treasury-held fund administered solely by the agency. Activity not recorded on SAMS is to be provided for the beginning (June 30, prior year, (PY)) and end (June 30, current year, (CY)) of the fiscal year. The SCO-534 should be prepared on the Comptroller's WEDGE system. All June 30, PY balances as well as all activity related to held transfers, held intergovernmental payments, and held warrants will be populated by the Comptroller's Office.

This form is critical since it provides the audit trail to SAMS from the information accumulated from the administering agency's records in the trial balances for nonshared funds. This form is used to reconcile items between SAMS and agency records at June 30, PY and June 30, CY and is used in the preparation of the statewide financial statements.

Descriptions of activities not recorded on SAMS are:

1. Cash on Hand - cash which has not been submitted to the Treasurer's clearing account at June 30 or has not yet been recorded in the Treasurer's clearing account at June 30.
2. Cash in Transit - cash in any of the following stages and is calculated through a reconciliation performed between the agency's records and SAMS:

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

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- Cash in clearing - amounts in the Treasurer's clearing account at June 30.
NOTE: The Treasurer's policy is to "clear" all clearing accounts on June 30.
 - Clearing to agency - amounts the Treasurer has paid out of the clearing account, principally through the issuance of non-negotiable drafts to the agency, but which the agency has not yet forwarded to the Comptroller.
 - Agency to SAMS - deposit transmittals submitted to, but not recorded on the Comptroller's records by June 30.
3. Vouchers in Transit - vouchers recorded on agency records which have not been recorded on SAMS. These vouchers are identified by the agency during the monthly reconciliation to the Appropriation Status Report (SB01). See Procedure 11.40.10.
 4. Budgetary Refunds Per SG06 – The SG06 is sent to agencies with the year-end reporting package and provides budgetary refunds paid during the fiscal year. Budgetary refunds are segregated from the agency's normal expenditure account(s). To ensure the SCO-534 agrees with total revenues and expenditures reported on the Trial Balance (SCO-517), the budgetary refunds must be subtracted from receipts and disbursements in the "Budgetary Refunds Per SG06" section of the SCO-534. This information will be entered by the Comptroller's Office.
 5. Rounding/Other - items that do not fit into categories 1 through 4 described above. The following appears frequently in the "Other" category.
 - *Prior Year Adjustments*
Depending upon the nature of the item, the prior year adjustment will be recorded as either an addition or subtraction.

All amounts on this form should be rounded to the nearest thousand. Where a line or column does not apply, leave it blank. The totals will be automatically calculated by the system.

INSTRUCTIONS

All amounts recorded on the Nonshared SAMS Funds Cash Reconciliation can be obtained from the monthly receipts and disbursements SAMS reconciliations performed by the agency. Vouchers in transit should be posted to the SCO-549.

**STATE OF ILLINOIS
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CONTENTS

Refer to Exhibits 27.20.34-A-E.

REFERENCE	CONTENTS
NOTE	Information in Sections 1 and 2 of the form is read-only and will be entered by the Comptroller’s Office during the initialization of the fiscal year.
(1)	Enter the amount of cash on hand as of June 30, current year, if applicable. This amount will be an addition in the receipts column.
(2)	Enter the amount of cash in transit as of June 30, current year, if applicable. This amount will be an addition in the receipts column.
(3)	Enter the amount of vouchers in transit as of June 30, current year, if applicable. This amount will be an addition in the disbursements column. (Note that vouchers in transit will need to be entered on the SCO-549 form as a debit to account 101.)
(4)	Enter any necessary rounding amounts to receipts or disbursements column to adjust the cash balance to actual.
(5)	Enter any other adjustments to receipts or disbursements, if applicable. These may include prior year adjustments. Depending on the nature of the item, the effect can be either an addition or a subtraction. After entering all applicable information on the “Main” tab, the form must be saved. Note: If you navigate away from the form without saving, your work will not be saved.
(6)	Click on the “Agency Records” tab.
(7)	Adjust agency records amounts, as necessary, to agree each section to its “Target Total.” [Note: “Receipts” and “Transfers In” must be entered as a credit (“-”) balance. “Disbursements” and “Transfers Out” should be entered as a debit (“+”) balance.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

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<u>REFERENCE</u>	<u>CONTENTS</u>
------------------	-----------------

- | | |
|------|---|
| (8) | If additional accounts are needed to properly record the cash activity, click on the “Add” button to select them. |
| | After entering all applicable information on the “Agency Records” tab, the form must be saved. Note: If you navigate away from the form without saving, your work will not be saved. |
| (9) | Click the “Publish Agency Records” icon on the horizontal ribbon to post to the trial balance. The amounts entered will be populated in the Agency Records column of the respective accounts. |
| (10) | Click “Ok” to acknowledge the informative message. |

Number	Report Aspect	Balance Prior Year	Receipts	Disbursements	Transfers-In	Transfers-Out	Balance At June 30, Current Year
3-Activity during the period not recorded in SAMS							
3-1 Cash On Hand							
3.1.a	a) Prior Year (By:Agency)	0	0				
3.1.b	b) Current Year (By:Agency)		1	0			0
3-2 Cash In Transit							
3.2.a	a) Prior Year (By:Agency)	0	0				
3.2.b	b) Current Year (By:Agency)		2	0			0
3-3 Vouchers In Transit							
3.3.a	a) Prior Year (By:Agency)	0		0			
3.3.b	b) Current Year (By:Agency)			3	0		0
3-4 Budgetary Refunds Per SG06							
3.4.a	a) Budgetary Refunds Per SG06 (By:Agency)		0	0			
3-5 Rounding/SAMS							
3.5.a	a) Due From (By:Agency)	0	4	4	0		0
3-6 Other							
3.6.a	a) Current Year (By:Agency)	0	5	5	0	0	0
3.6.b	b) Current Year (By:Agency)	0	5	5	0	0	0
Grand Total		440	51	79	0	0	412

		6							
Main Agency Records									
3-1 Cash On Hand									
3.1.a	↻ a) Prior Year (By:Agency)	0	0						
3.1.b	↻ b) Current Year (By:Agency)		25	25					
3-2 Cash In Transit									
3.2.a	↻ a) Prior Year (By:Agency)	0	0						
3.2.b	↻ b) Current Year (By:Agency)		25	25					
3-3 Vouchers In Transit									
3.3.a	↻ a) Prior Year (By:Agency)	0	0						
3.3.b	↻ b) Current Year (By:Agency)		100	-100					
3-4 Budgetary Refunds Per SG06									
3.4.a	↻ a) Budgetary Refunds Per SG06 (By:Agency)	0	0						
3-5 Rounding/SAMS									
3.5.a	↻ a) Due From (By:Agency)	0	1	0	1				
3-6 Other									
3.6.a	↻ a) Current Year (By:Agency)	0	0	0	0	0	0	0	0
3.6.b	↻ b) Current Year (By:Agency)	0	0	0	0	0	0	0	0
Grand Total		440	102	179	0	0	363		

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main Agency Records

Comprehensive Annual Financial Reporting
SC0534
Nonshared SAMS Funds Cash Reconciliation
June 30, 2013



**STATE OF ILLINOIS
COMPTROLLER**

Agency Number
Fund Number
Record Type

Account Number	Account Description	Amounts Per SAMS	Agency Records	Difference
RECEIPTS				
431	Licenses and Fees (By:Agency)	-50	7 -50	0
440	Interest and Other Investment Income (By:Agency)	-1	7 -1	0
Cumulative Agency Records		-51	-51	0
		Target Total	102	
8	Add			
DISBURSEMENTS				
520	General Government (By:Agency)	79	7 79	0
Cumulative Agency Records		79	79	0
		Target Total	179	
8	Add			
TRANSFERS IN				
Cumulative Agency Records				
		Target Total	0	
8	Add			
TRANSFERS OUT				
570	Transfers-Out (By:Agency)	0	7 0	0
Cumulative Agency Records		0	0	0
		Target Total	0	
8	Add			

cycle

9

Manage Journal Entry

Recalculate Trial Balances

Fund Equity Reconciliation

Main
Agency Records

Comprehensive Annual Financial Reporting

SCO534

Nonshared SAMS Funds Cash Reconciliation

June 30, 2013

**STATE OF ILLINOIS
COMPTROLLER**

Agency Number

Fund Number

Record Type

Account Number	Account Description	Amounts Per SAMS	Agency Records	Difference
RECEIPTS				
431	Licenses and Fees (By:Agency)	-50	-101	-51
440	Interest and Other Investment Income (By:Agency)	-1	-1	0
Cumulative Agency Records		-51	-102	-51
		Target Total	102	
<input type="button" value="Add"/>				
DISBURSEMENTS				
520	General Government (By:Agency)	79	179	100
Cumulative Agency Records		79	179	100
		Target Total	179	
<input type="button" value="Add"/>				
TRANSFERS IN				
Cumulative Agency Records				
		Target Total	0	
<input type="button" value="Add"/>				
TRANSFERS OUT				
570	Transfers-Out (By:Agency)	0	0	0
Cumulative Agency Records		0	0	0
		Target Total	0	
<input type="button" value="Add"/>				



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		July 1, 2005	
PROCEDURE	PROPRIETARY FUNDS SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO-535)	REVISION NUMBER	
		06-001	

**PROPRIETARY FUNDS SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION
(SCO-535)**

PURPOSE

The purpose of the Proprietary Funds Schedule of Footnote Disclosure Information Form (Exhibit 27.20.35-A) is to collect certain 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 agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Proprietary Funds Schedule of Footnote Disclosure Information should be completed by all funds classified by the Comptroller's Office as enterprise or internal service funds. Refer to Summary of Agencies and Fund Classification (Procedure 27.50.10) to obtain fund classification.

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-535 can be completed using the Comptroller's lease reports and/or agency records. The Certificates of Participation and Revenue Bonds Payable and Extraordinary, Special Items sections can be completed using agency records. Total future commitments for certificates of participation and revenue bonds reported by the agency 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.

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2008	
PROCEDURE	PROPRIETARY FUNDS SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO-535)	REVISION NUMBER	
		09-001	

CONTENTS

Refer to Exhibit 27.20.35-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 official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	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.
(7)	Enter the cost associated with capital leases for each category at June 30. These amounts should agree to amounts reported on Form SCO-538. Note: If capital lease costs are recorded, then amounts must be entered in (16) and (17).
(8)	Enter the cost associated with installment purchases for each category at June 30. Note: If installment purchases costs are recorded, then amounts must be entered in (18) and (19).
(9)	Sum all amounts reported in (7) and enter the result.
(10)	Sum all amounts reported in (8) and enter the result.
(11)	Enter the amount of accumulated depreciation associated with depreciable assets reported in (7). This amount should equal the amount reported on Form SCO-538 for capital leases.

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2008	
PROCEDURE	PROPRIETARY FUNDS SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO-535)	REVISION NUMBER	
		09-001	

REFERENCE	CONTENTS
(12)	Enter the amount of accumulated depreciation associated with depreciable assets reported in (8).
(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).

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		27.20.35	4 of 8
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		July 1, 2008	
PROCEDURE	PROPRIETARY FUNDS SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO-535)	REVISION NUMBER	
		09-001	

REFERENCE	CONTENTS
(26)	Subtract (25) from (21) and enter the result. This amount should equal the amount reported in (56) on Form SCO-540.
(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.

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		July 1, 2008	
PROCEDURE	PROPRIETARY FUNDS SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO-535)	REVISION NUMBER	
		09-001	

REFERENCE	CONTENTS
(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.
(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.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.35	6 of 8
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2008	
PROCEDURE	PROPRIETARY FUNDS SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO-535)	REVISION NUMBER	
		09-001	

REFERENCE	CONTENTS
(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.
(50)	Enter the amount of current year cash basis interest payments on certificates of participation.
(51)	Enter the amount of current year cash basis 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.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.35	7 of 8
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		January 1, 2009	
PROCEDURE	PROPRIETARY FUNDS SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO-535)	REVISION NUMBER	
		09-002	

REFERENCE	CONTENTS
(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)	Attach the required pledged revenue information in accordance with GASB Statement No. 48.
(62)	Provide a description of extraordinary items as reported on the financial statements, if any. Attach related footnote disclosures included in agency financial statements.
(63)	Enter the amount of extraordinary items.
(64)	Provide a description of special items as reported on the financial statements, if any. Attach related footnote disclosures included in agency financial statements.
(65)	Enter the amount of special items.
(66)	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.
(67)	Enter the amount of each short term debt outstanding at June 30, PY.
(68)	Enter current year additions to short term debt.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.35	8 of 8
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		January 1, 2009	
PROCEDURE	PROPRIETARY FUNDS SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO-535)	REVISION NUMBER	
		09-002	

<u>REFERENCE</u>	<u>CONTENTS</u>
| (69)	Enter current year deletions to short term debt.
| (70)	Enter the sum of (67) and (68) less (69).
| (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.
| (74)	Sum all amounts reported in (70) and enter the result. This amount should equal the sum of (71) and (72) less (73). 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.

State of Illinois
Proprietary Funds
Schedule of Footnote Disclosure Information
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund# _____

Amounts expressed in thousands

I. 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:

	<u>Capital Leases</u>	<u>Installment Purchases</u>
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:

<u>Year Ending June 30,</u>	<u>Operating Leases</u>	<u>Capital Leases</u>		<u>Installment Purchases</u>	
		<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
CY + 1	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
CY + 2	_____	_____	_____	_____	_____
CY + 3	_____	_____	_____	_____	_____
CY + 4	_____	_____	_____	_____	_____
CY + 5	_____	_____	_____	_____	_____
CY + 6 thru 10	_____	_____	_____	_____	_____
CY + 11 thru 15	_____	_____	_____	_____	_____
CY + 16 thru 20	_____	_____	_____	_____	_____
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:

	<u>Total Expenses</u>
Minimum rentals	\$ _____
Contingent rents	_____
Total	_____
Less: sublease rentals	_____
Net	\$ _____

State of Illinois
Proprietary Funds
Schedule of Footnote Disclosure Information
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Amounts expressed in thousands

II. Certificates of Participation and Revenue Bonds Payable

A.

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

	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. Attach the required pledged revenue disclosure information in accordance with GASB Statement No. 48.

III. Extraordinary, Special Items

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

Description: _____ \$ _____

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

Description: _____ \$ _____

IV. Short Term Debt

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

State of Illinois
Proprietary Funds
Schedule of Footnote Disclosure Information
June 30, 20 (1)

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

Amounts expressed in thousands

I. Leases-Lessee

A. Contingent rents associated with capital leases in the current year were: \$ (6)

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

	<u>Capital Leases</u>	<u>Installment Purchases</u>
Land and land improvements	\$ <u> </u> (7)	\$ <u> </u> (8)
Buildings and building improvements	<u> </u>	<u> </u>
Equipment	<u> </u>	<u> </u>
Total Asset Cost	<u> </u> (9)	<u> </u> (10)
Less: Accumulated Depreciation	<u> </u> (11)	<u> </u> (12)
Net Book Value	<u>\$ </u> (13)	<u>\$ </u> (14)

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

<u>Year Ending June 30,</u>	<u>Operating Leases</u>	<u>Capital Leases</u>		<u>Installment Purchases</u>	
		<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
CY + 1	\$ <u> </u> (15)	\$ <u> </u> (16)	\$ <u> </u> (17)	\$ <u> </u> (18)	\$ <u> </u> (19)
CY + 2	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
CY + 3	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
CY + 4	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
CY + 5	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
CY + 6 thru 10	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
CY + 11 thru 15	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
CY + 16 thru 20	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total minimum payments	\$ <u> </u> (20)	<u> </u> (21)	<u> </u> (22)	<u> </u> (23)	<u> </u> (24)
Less: amount representing executory costs		<u> </u> (25)			
Present value of net minimum lease payments		<u>\$ </u> (26)			
Future sublease rentals	\$ <u> </u> (27)	<u>\$ </u> (28)			

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

	<u>Total Expenses</u>
Minimum rentals	\$ <u> </u> (29)
Contingent rents	<u> </u> (30)
Total	<u> </u> (31)
Less: sublease rentals	<u> </u> (32)
Net	<u>\$ </u> (33)

State of Illinois
 Proprietary Funds
 Schedule of Footnote Disclosure Information
 June 30, 20__ (1)

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

Amounts expressed in thousands

II. Certificates of Participation and Revenue Bonds Payable

A. Future commitments for Certificates of Participation and revenue bonds payable as of June 30, were as follows

	Certificates of Participation			Revenue Bonds Payable		
	Principal	Interest	Total	Principal	Interest	Total
CY + 1	\$ (34)	\$ (35)	\$ (36)	\$ (37)	\$ (38)	\$ (39)
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	\$ (40)	\$ (41)	\$ (42)	(43)	\$ (44)	\$ (45)
Less unaccrued appreciation				(46)		
Total				\$ (47)		
2) Current year principal payments		\$ (48)			\$ (49)	
3) Current year interest payments		\$ (50)			\$ (51)	
4) Unamortized premium at June 30		\$ (52)			\$ (53)	
5) Unamortized discount at June 30		\$(54)			\$(55)	

- B. Attach subsequent bond issues (after June 30) (56)
- C. Attach refunding bond requirements according to GASB Statement No. 7. (57)
- D. Attach the required segment disclosure information in accordance with GASB Statement No. 34. (58)
- E. Attach the required demand bond disclosure information in accordance with GASB Interpretation No. 1, paragraph 11. (59)
- F. Attach the required derivative disclosure information in relation to debt instruments in accordance with GASB Technical Bulletin 2003-1. (60)
- G. Attach the required pledged revenue disclosure information in accordance with GASB Statement No. 48. (61)

III. Extraordinary, Special Items

A. Extraordinary items (as reported on the financial statements)	(62)	\$ (63)
Description:		
B. Special items (as reported on the financial statements)	(64)	\$ (65)
Description:		

IV. Short Term Debt

Purpose	Balance June 30, PY	Additions	Deletions	Balance June 30, CY
(66)	\$ (67)	\$ (68)	\$ (69)	\$ (70)
Total	\$ (71)	\$ (72)	\$ (73)	\$ (74)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.37	1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2018	
PROCEDURE	SAMS TO GAAP RECONCILIATION- CAPITAL ASSETS (SCO-537)	REVISION NUMBER	
		19-001	

**SAMS TO GAAP RECONCILIATION-
CAPITAL ASSETS (SCO-537)**

PURPOSE

The purpose of the SAMS to GAAP Reconciliation-Capital Assets Form (Exhibit 27.20.37-A) is to provide a detailed reconciliation between the SAMS form filed quarterly with the Comptroller's Office (Agency Report of State Property, C-15) and the GAAP form filed annually with the Comptroller's Office (Capital Asset Summary, SCO-538).

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 SAMS to GAAP Reconciliation-Capital Assets is to be completed by all agencies filing a manual SCO-538, Capital Asset Summary, including, Pension Trust Funds, Private Purpose Trust Funds, Investment Trust Funds, Component Units and Universities. Agencies completing the SCO-538, Capital Asset Summary, in the WEDGE system are no longer required to submit this form.

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

INSTRUCTIONS

All differences between Form C-15, Agency Report of State Property, and Form SCO-538, Capital Asset Summary, should be reported and described in detail on this form. Any addition or subtraction adjustments should be explained in detail on the form.

CONTENTS

Refer to Exhibit 27.20.37-B.

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

**STATE OF ILLINOIS
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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.37	2 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2018	
PROCEDURE	SAMS TO GAAP RECONCILIATION- CAPITAL ASSETS (SCO-537)	REVISION NUMBER	
		19-001	

<u>REFERENCE</u>	<u>CONTENTS</u>
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	If this form is being completed by a Component unit/University, place a checkmark next to Component Unit/University. For all other funds, enter the official fund name.
(5)	If reporting a Pension Trust Fund or Private Purpose Trust Fund (i.e., not a Governmental Fund), enter the four-digit Comptroller assigned fund number.
(6)	Enter the Total State Property from the Amount Reportable Column as reported on the June 30, current year (CY) Agency Report of State Property, Form C-15.
(7)	Enter the amount of accounts payable for capital assets for June 30, CY which is not included in the C-15 amount, but is included on the Capital Asset Summary, SCO-538.
(8)	Enter the amount (if applicable) for each capital asset category not included in the C-15 amount, but included in the Capital Asset Summary, SCO-538.
(9)	List other additions, in detail, required to reconcile the C-15 to the SCO-538. Examples include discovery of equipment on hand at June 30, CY but not listed on agency records, equipment listed but requiring an increasing adjustment and other in-transit items discovered subsequent to filing the C-15.
(10)	Sum (7), (8) and (9). Enter the result.
(11)	Enter the amount of assets reported on the C-15 that are below the capitalization threshold set forth in Procedure 03.30.30 and, therefore, were not reported on the SCO-538.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.37	3 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		October 1, 2006	
PROCEDURE	SAMS TO GAAP RECONCILIATION- CAPITAL ASSETS (SCO-537)	REVISION NUMBER	
		07-002	

<u>REFERENCE</u>	<u>CONTENTS</u>
------------------	-----------------

- (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.

State of Illinois SAMS to GAAP Reconciliation Capital Assets June 30, 20 _____		Agency _____ Agency # _____			
Pension Trust Fund _____ Fund # _____ Private Purpose Trust _____ Fund # _____ Component Unit/University _____	Nearest Thousand				
Total State Property from the Amount Reportable Column per "Agency Report of State Property, " C-15	\$				
Add:					
1. Accounts Payable at June 30, Current Year for Capital Assets not included above					
2. Infrastructure					
3. Infrastructure (Modified Approach)					
4. Nondepreciable Historical Treasures and Works of Art					
5. Depreciable Historical Treasures and Works of Art					
6. Leasehold Improvements					
7. Intangible Assets not included on Agency C-15					
Other: (Explain)					
1 _____					
2 _____					
3 _____					
Total Additions					
Subtract:					
1. Assets below Capitalization Threshold					
2. Accumulated Depreciation at June 30, Current Year for Capital Assets					
Other: (Explain)					
1 _____					
2 _____					
3 _____					
Total Subtractions					
Total Capital Assets per "Capital Asset Summary", SCO-538.	\$				

State of Illinois SAMS to GAAP Reconciliation Capital Assets June 30, 20 1		Agency 2 Agency # 3
Pension Trust Fund 4 Fund # 5 Private Purpose Trust 4 Fund # 5 Component Unit/University 4	Nearest Thousand	
Total State Property from the Amount Reportable Column per "Agency Report of State Property, " C-15 \$ 6		
Add: 1. Accounts Payable at June 30, Current Year for Capital Assets not included above 7		
2. Infrastructure 8		
3. Infrastructure (Modified Approach)		
4. Nondepreciable Historical Treasures and Works of Art		
5. Depreciable Historical Treasures and Works of Art		
6. Leasehold Improvements		
7. Intangible Assets not included on Agency C-15		
Other: (Explain)		
1 _____ 9		
2 _____		
3 _____		
Total Additions 10		
Subtract:		
1. Assets below Capitalization Threshold 11		
2. Accumulated Depreciation at June 30, Current Year for Capital Assets 12		
Other: (Explain)		
1 _____ 13		
2 _____		
3 _____		
Total Subtractions 14		
Total Capital Assets per "Capital Asset Summary", SCO-538.	\$ 15	

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OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.20.38 1 of 19
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2018
PROCEDURE	CAPITAL ASSET SUMMARY (SCO-538)	REVISION NUMBER 19-001

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 using the SCO-538 form within the Comptroller's WEDGE system. Agencies should complete a separate manual form for each 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.

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 for governmental funds. 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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.20.38 2 of 19
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2018
PROCEDURE	CAPITAL ASSET SUMMARY (SCO-538)	REVISION NUMBER 19-001

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
- Intangible Assets

Beginning in fiscal year 2013, the State is required to report service concession arrangements (SCAs) in the Comprehensive Annual Financial Report (CAFR) as a result of the Governmental Accounting Standards Board (GASB) issuance of Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*. For the majority of State agencies, this Statement will not be applicable. However, in instances where SCAs exist, reporting and disclosure of the arrangements will be required.

An SCA involves a government (transferor) and another entity (operator). The operator can be a governmental or non-governmental entity. An SCA occurs when the transferor gives the rights (and obligations) to an operator to provide public services through the use of a governmental asset (facility) in exchange for significant consideration. Significant consideration includes up-front payments, installment payments, a new facility or improvements to an existing facility. The operator collects, and is compensated by, fees from third parties; however, the government transferor determines, or has the ability to modify and approve, what services the operator is required to provide and the price charged for that service. Finally, the transferor is entitled to significant residual interest in the service utility of the facility at the end of the arrangement.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.20.38 3 of 19
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2018
PROCEDURE	CAPITAL ASSET SUMMARY (SCO-538)	REVISION NUMBER 19-001

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 within the Comptroller's WEDGE system. Each proprietary fund GAAP Package contains an individual SCO-538 form for completion within the Comptroller's WEDGE system.

A separate SCO-538 manual form should be submitted for each Pension Trust Fund, Private Purpose Trust Fund, Component Unit, and University and be accompanied by a completed SCO-537, SAMS to GAAP Reconciliation – Capital Assets. The SCO-538 should be completed first.

Additions to Capital Assets

Additions to capital assets include 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. Capital leases are provided by the Comptroller's Office in connection with Form C-15 using the Comptroller's lease system.

Additions to accumulated depreciation 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.

Deletions from Capital Assets

Deletions include reductions to capital assets and unplanned terminations of capital lease assets. Reductions include capital asset inventory adjustments and sales or retirements. Unplanned terminations of capital lease assets are leases terminated at any time prior to the normal expiration of the specified lease term.

Deletions to accumulated depreciation include reductions to capital assets and terminations of capital lease assets. Reductions include capital asset inventory adjustments and sales or retirements. Unplanned terminations of capital lease assets are leases terminated at any time prior to the normal expiration of the specified lease term.

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Transfers

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 the SAMS to GAAP Reconciliation tab of the SCO-538 form within the Comptroller's WEDGE system or on the SCO-537, SAMS to GAAP Reconciliation – Capital Assets.

Transfers within the accumulated depreciation section 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.

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).

Corrections of prior year errors, deemed not material for restatement, can be recorded against additions or deletions as applicable. Material additions and deletions, corrections or prior year errors must be accompanied by an explanation.

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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 – Manual Form

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.
(5)	Enter the filing date (month/day/year) of the form.

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(6)	If this form is being completed by a Component Unit/University, place a checkmark next to Component Unit/University. For Pension Trust Funds or Private Purpose Trust Funds, enter the official fund name.
(7)	If reporting for a Pension Trust Fund or a Private Purpose Trust 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. Material additions must be explained in (28).
(10)	Enter all deletions to Capital Assets not being depreciated. Material deletions must be explained in (28).
NOTE: Corrections of prior year errors, deemed not material for restatement can be recorded against additions or deletions as applicable. An explanation must be provided in (28).	
(11)	Enter the amount of net transfers associated with Capital Assets not being depreciated.
(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.

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(15)	Enter all additions to Capital Assets being depreciated except for transfers in as of June 30, CY. 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. Material additions must be explained in (28).
(16)	Enter all deletions to Capital Assets being depreciated. Material deletions must be explained in (28).
<p>NOTE: Corrections of prior year errors, deemed not material for restatement can be recorded against additions or deletions as applicable. An explanation must be provided in (28).</p>	
(17)	Enter the amount of net transfers associated with Capital Assets being depreciated.
(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.
(21)	Enter the addition amounts associated with Accumulated Depreciation.
(22)	Enter the deletion amounts associated with Accumulated Depreciation. Material deletions must be explained in (28).
(23)	Enter the amount of net transfers associated with Accumulated Depreciation.
(24)	Subtract (22) from the sum of (20), (21) and (23) and enter the result.

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(25)	For Accumulated Depreciation, add the amounts entered in each column of accumulated depreciation, and enter the result.
(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.

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| (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). |

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(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).
(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)	<p>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</p> <p>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.</p>
(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.

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(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.
(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.

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| (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. |

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(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.
(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. The amounts entered in (55), (56), and (57) should agree to the Deletions column on page 1 of this form.
(60)	Provide an explanation for amounts reported in the Disposition of Capital Assets Section.

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(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.
(63)	Check “Yes” or “No,” as applicable, regarding Impairment of Capital Assets as defined by GASB Statement 42. If yes, attach calculation of impairment loss for any permanent impairment 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.
(64)	Check “Yes” or “No,” as applicable, regarding Service Concession Arrangements as defined by GASB Statement 60. If yes, attach supporting documentation for the arrangement(s) including: 1) a copy of the signed agreement; and 2) a description of the arrangement in effect during the reporting period, including management’s objectives for entering into it and, if applicable, the status of the project during the construction period.

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CONTENTS – WEDGE FORM

Refer to Exhibit 27.20.38-C through 27.20.28-G

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| (1) | Under the section titled “Agency Wide Forms” click on the “SCO-538” form and click on the “Form Information” icon to open the form for editing. |
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CAPITAL ASSET SUMMARY

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| (2) | The Balance at June 30, Prior Year column contains read-only prepopulated fields with the asset balances from the previous year’s form. |
| (3) | 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. If additional “Other Intangible Assets” or “Other” asset categories are needed, enter the description and amount in the respective fields. Material additions must be explained in (17). |
| (4) | Enter all deletions to Capital Assets not being depreciated. Material deletions must be explained in (17). |

NOTE: Corrections of prior year errors, deemed not material for restatement can be recorded against additions or deletions as applicable. An explanation must be provided in (28).

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| (5) | Enter the amount of net transfers associated with Capital Assets not being depreciated. |
| (6) | The Total Capital Assets not being depreciated/amortized fields are read-only formulated fields equal to the sum of the respective column for all assets not being depreciated. |

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(7) Enter all additions to Capital Assets being depreciated except for transfers in as of June 30, CY. 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. If additional “Other Intangible Assets” or “Other” asset categories are needed, enter the description and amount in the respective fields. Material additions must be explained in (17).

(8) Enter all deletions to Capital Assets being depreciated. Material deletions must be explained in (17).

NOTE: Corrections of prior year errors, deemed not material for restatement can be recorded against additions or deletions as applicable. An explanation must be provided in (17).

(9) Enter the amount of net transfers associated with Capital Assets being depreciated.

(10) The Total Capital Assets being depreciated fields are read-only formulated fields equal to the sum of the respective column for all assets being depreciated.

(11) Enter the addition amounts associated with Accumulated Depreciation. If the “Other Intangible Asset” or if additional “Other” asset categories are reported under Capital Assets being depreciated/amortized, provide a description and amount for the corresponding depreciation expense.

(12) Enter the deletion amounts associated with Accumulated Depreciation. Material deletions must be explained in (17).

(13) Enter the amount of net transfers associated with Accumulated Depreciation.

(14) The Total Accumulated Depreciation fields are read-only formulated fields equal to the sum of the respective column for Accumulated Depreciation.

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| (15) | The Total Capital Assets being depreciated, net fields are read-only formulated fields equal to the sum of (10) minus (14) for each respective column. |
| (16) | The Capital Assets, net fields are read-only formulated fields equal to the sum of (6) plus (15) for the respective column. |
| (17) | Enter any information for additions, deletions, and/or net transfers requiring additional explanation. |
| (18) | The Balance at June 30, Current Year are read-only formulated fields equal to the sum of the beginning balance, plus additions, minus deletions, plus/minus net transfers. |
| (19) | Click the drop-down box and choose “Yes” or “No” to answer the question regarding the disposition of capital assets. |
| (20) | Click the drop-down box and choose “Yes” or “No” to answer the question regarding the impairment of capital assets.

If yes, submit to the Comptroller’s office the calculation of impairment loss for any permanent impairment 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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- (21) Click the drop-down box and choose “Yes” or “No” to answer the question regarding service concession arrangements.
- If yes, submit to the Comptroller’s office the supporting documentation for the arrangement(s) including: 1) a copy of the signed agreement; and 2) a description of the arrangement in effect during the reporting period, including management’s objectives for entering into it and, if applicable, the status of the project during the construction period.

SAMS TO GAAP RECONCILIATION

- (22) Click on the “SAMS to GAAP Reconciliation” tab.
- (23) Enter the Total State Property from the Amount Reportable Column as reported on the June 30, current year (CY) Agency Report of State Property, Form C-15.
- (24) Enter the amount of accounts payable for capital assets for June 30, CY which is not included in the C-15 amount, but is included on the Capital Asset Summary, SCO-538.
- (25) Enter the amount (if applicable) of Infrastructure not included in the C-15 amount, but included in the Capital Asset Summary, SCO-538.
- (26) Enter the amount (if applicable) of Historical Treasures and Works of Art not included in the C-15 amount, but included in the Capital Asset Summary, SCO-538.
- (27) Enter the amount (if applicable) of Leasehold Improvements not included in the C-15 amount, but included in the Capital Asset Summary, SCO-538.
- (28) Enter the amount (if applicable) of Intangible Assets not included in the C-15 amount, but included in the Capital Asset Summary, SCO-538.
- (29) Enter the description and amount for other additions, required to reconcile the C-15 to the SCO-538.

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| (30) | Total Additions is a read-only formulated field equal to the sum of (24) through (29). |
| (31) | Enter the amount of assets reported on the C-15 that are below the capitalization threshold set forth in Procedure 03.30.30 and, therefore, were not reported on the SCO-538. |
| (32) | The Accumulated Depreciation at June 30, Current Year field is read-only and equal to the total shown at (14) in the current year column on the Capital Assets Summary tab. |
| (33) | If additional adjustments are needed to reconcile the C-15 to the SCO538, enter the description and amount as needed. |
| (34) | Total Subtractions is a read-only formulated field equal to the sum of (31) through (33). |
| (35) | The Total Capital Assets per Capital Asset Summary is a read-only formulated field equal to (23) plus (30) minus (34). This amount must agree to (16) in the current year column on the Capital Assets Summary tab. |

CAPITAL OUTLAYS

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| (36) | Click on the "Capital Outlays" tab. |
| (37) | Funds with Capital Outlay Expenditures will be pre-populated by IOC. If additional funds need to be reported, click on "Add Fund." |
| (38) | Click on the Fund Number drop-down box and highlight the applicable field. |
| (39) | Click "Ok." |

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| (40) | The Expenditures per SAMS fields will be pre-populated by the IOC based on the Net Expenditures for Capital Outlay (NECO) report. Capital outlay expenditures from July 1, CY to June 30, CY will be included regardless of the budget year. |
| (41) | Enter the amount of noncapitalized expenditures reported in (40). This amount should equal expenditures for assets that are less than the capitalization thresholds (i.e., equipment less than \$5,000). |
| (42) | 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 (53). |
| (43) | The Less Capital Leases fields represents installment purchases included in the Expenditures per SAMS. The amount will be pre-populated by the IOC, if applicable, based on the EZ-13 system. |
| (44) | The Lease Prior Year Payables fields will be pre-populated by the IOC based on what was entered in the Plus Current Year Payables fields in the previous year. |
| (45) | 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. |
| (46) | The Total GAAP Capital Outlay Expenditures are read-only formulated fields equal to (40) minus (41) plus (42) minus (43) minus (44) plus (45) for each fund. |
| (47) | The Subtotal field is a read-only formulated field equal to the sum of the Total GAAP Capital Outlay Expenditures for each fund. |

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|------|--|
| (48) | The Capital assets acquired through capital leases will be pre-populated by the IOC based on the EZ-13 system. |
| (49) | The Capital Assets acquired through installment purchases field will be pre-populated by the IOC based on the EZ-13 system. |
| (50) | Enter the fair market value of any noncash contributions received during the fiscal year. |
| (51) | Enter any other noncash additions received during the fiscal year. Provide a description of noncash additions received in the explanation section (53) |
| (52) | The Total Capital Additions field is a read-only formulated field equal to the sum of (47) through (51). |
| (53) | 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. |

State of Illinois					Agency _____
Capital Asset Summary	Transaction Code _____				Agency # _____
June 30, 20 _____	Transaction Date _____				
Pension Trust Fund _____	Fund # _____	Nearest Thousand			
Private Purpose Trust _____	Fund # _____	Balance At			Balance At
Component Unit/University _____		June 30,	Additions	Deletions	Net
		Prior Year			Transfers
					June 30,
					Current Year
Capital Assets not being depreciated/amortized:					
Land and Land Improvements		\$	\$	\$	\$
Infrastructure (modified approach)					
Nondepreciable Historical Treasures and Works of Art					
Construction in Progress					
Internally Generated Intangible Assets in Development					
Easements/Rights of Way/Water-Timber-Mineral Rights					
Other Intangible Assets _____					
Total Capital Assets not being depreciated/amortized					
Capital Assets being depreciated/amortized:					
Site Improvements					
Buildings and Building Improvements					
Capital Leases-Buildings					
Equipment					
Capital Leases-Equipment					
Infrastructure					
Depreciable Historical Treasures and Works of Art					
Non-Internally Generated Software					
Internally Generated Software					
Easements/Rights of Way/Water-Timber-Mineral Rights					
Other Intangible Assets _____					
Total Capital Assets being depreciated/amortized					
Less Accumulated Depreciation/Amortization for:					
Site Improvements					
Buildings and Building Improvements					
Capital Leases- Buildings					
Equipment					
Capital Leases- Equipment					
Infrastructure					
Depreciable Historical Treasures and Works of Art					
Non-Internally Generated Software					
Internally Generated Software					
Easements/Rights of Way/Water-Timber-Mineral Rights					
Other Intangible Assets _____					
Total Accumulated Depreciation/Amortization					
Total Capital Assets being depreciated, net					
Capital Assets, Net		\$	\$	\$	\$
Explanations:					

State of Illinois		Agency _____
Capital Asset Summary	Trans Code _____	Agency # _____
June 30, 20_____	Trans Date _____	

Capital Outlays Reconciliation		Nearest Thousand					
Fund Number	Expenditures per SAMS	Less Non-capitalized Expenditures	Other Capital Outlays	Less Capital Leases	Less Prior Year Payables	Plus Current Year Payables	Total GAAP Capital Outlay Expenditures
1.		\$	\$	\$	\$	\$	\$
2.							
3.							
4.							
Subtotal							
Capital assets acquired through capital leases							
Capital assets acquired through installment purchases							
Noncash contributions							
Other additions							
Total Capital additions							\$

Explanations:

Components of Construction in Progress and Internally Generated Intangible Assets in Development						
Nearest Thousand						Required Future Financing
Project	Fund Number	Project Authorization	Expended Through June 30	Committed at June 30	Available Authorization	Required Future Financing
1.		\$	\$	\$	\$	\$
2.						
3.						
Other: (Less than \$10,000)						
Total		\$	\$	\$	\$	\$

Explanations:

Disposition of Capital Assets		Nearest Thousand				
Disposals	Proceeds	Original Cost	Accumulated Depreciation	Net Book Value	Gain (Loss)	
1.	\$	\$	\$	\$	\$	
2.						
3.						
Total	\$	\$	\$	\$	\$	

Explanations:

Non-capitalized Collections of Works of Art & Historical Treasures

- Attach description of the collection and the reasons for not capitalizing as an asset.
- Amount donated during current fiscal year. \$ _____

Impairment of Capital Assets

- Were there any impairments on capital assets with a carrying value of greater than \$10 million? Yes_____ No_____

If yes, attach calculation of impairment loss and applicable disclosures.

Service Concession Arrangements

- Did the agency enter into any Service Concession Arrangements as defined by GASB 60 that resulted in revenues in excess of \$1 million? Yes_____ No_____

If yes, please attach supporting documentation for the arrangement(s) including contract agreement(s).

State of Illinois		Agency <u>2</u>			
Capital Asset Summary	Transaction Code <u>4</u>	Agency # <u>3</u>			
June 30, 20 <u>1</u>	Transaction Date <u>5</u>				
Pension Trust Fund <u>6</u>	Fund # <u>7</u>				
Private Purpose Trust _____	Fund # _____				
Component Unit/University _____					
	Nearest Thousand				
	Balance At June 30, Prior Year	Additions	Deletions	Net Transfers	Balance At June 30, Current Year
Capital Assets not being depreciated:					
Land and Land Improvements	\$ <u>8</u>	\$ <u>9</u>	\$ <u>10</u>	\$ <u>11</u>	\$ <u>12</u>
Infrastructure (modified approach)					
Nondepreciable Historical Treasures and Works of Art					
Construction in Progress					
Internally Generated Intangible Assets in Development					
Easements/Rights of Way/Water-Timber-Mineral Rights					
Other Intangible Assets _____					
Total Capital Assets not being depreciated	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>
Capital Assets being depreciated:					
Site Improvements	<u>14</u>	<u>15</u>	<u>16</u>	<u>17</u>	<u>18</u>
Buildings and Building Improvements					
Capital Leases-Buildings					
Equipment					
Capital Leases-Equipment					
Infrastructure					
Depreciable Historical Treasures and Works of Art					
Non-Internally Generated Software					
Internally Generated Software					
Easements/Rights of Way/Water-Timber-Mineral Rights					
Other Intangible Assets _____					
Total Capital Assets being depreciated	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>
Less Accumulated Depreciation for:					
Site Improvements	<u>20</u>	<u>21</u>	<u>22</u>	<u>23</u>	<u>24</u>
Buildings and Building Improvements					
Capital Leases- Buildings					
Equipment					
Capital Leases- Equipment					
Infrastructure					
Depreciable Historical Treasures and Works of Art					
Non-Internally Generated Software					
Internally Generated Software					
Easements/Rights of Way/Water-Timber-Mineral Rights					
Other Intangible Assets _____					
Total Accumulated Depreciation	<u>25</u>	<u>25</u>	<u>25</u>	<u>25</u>	<u>25</u>
Total Capital Assets being depreciated, net	<u>26</u>	<u>26</u>	<u>26</u>	<u>26</u>	<u>26</u>
Capital Assets, Net	\$ <u>27</u>	\$ <u>27</u>	\$ <u>27</u>	\$ <u>27</u>	\$ <u>27</u>
Explanations: <u>28</u>					

State of Illinois Agency 2
 Capital Asset Summary Trans Code 4 Agency # 3
 June 30, 20 1 Trans Date 5

Capital Outlays Reconciliation		Nearest Thousand					
Fund Number	Expenditures per SAMS	Less Non-capitalized Expenditures	Other Capital Outlays	Less Capital Leases	Less Prior Year Payables	Plus Current Year Payables	Total GAAP Capital Outlay Expenditures
1. <u>29</u>	<u>30</u>	\$ <u>31</u>	\$ <u>32</u>	\$ <u>33</u>	\$ <u>34</u>	\$ <u>35</u>	\$ <u>36</u>
2.							
3.							
4.							
Subtotal							<u>37</u>
Capital assets acquired through capital leases							<u>38</u>
Capital assets acquired through installment purchases							<u>39</u>
Noncash contributions							<u>40</u>
Other additions							<u>41</u>
Total Capital additions							\$ <u>42</u>

Explanations: 43

Components of Construction in Progress and Internally Generated Intangible Assets in Development		Nearest Thousand				
Project	Fund Number	Project Authorization	Expended Through June 30	Committed at June 30	Available Authorization	Required Future Financing
1. <u>44</u>	<u>45</u>	\$ <u>46</u>	\$ <u>47</u>	\$ <u>48</u>	\$ <u>49</u>	\$ <u>50</u>
2.						
3.						
Other: (Less than \$10,000)						
Total		\$ <u>51</u>	\$ <u>51</u>	\$ <u>51</u>	\$ <u>51</u>	\$ <u>51</u>

Explanations: 52

Disposition of Capital Assets		Nearest Thousand				
Disposals		Proceeds	Original Cost	Accumulated Depreciation	Net Book Value	Gain (Loss)
1. <u>53</u>		\$ <u>54</u>	\$ <u>55</u>	\$ <u>56</u>	\$ <u>57</u>	\$ <u>58</u>
2.						
3.						
Total		\$ <u>59</u>	\$ <u>59</u>	\$ <u>59</u>	\$ <u>59</u>	\$ <u>59</u>

Explanations: 60

Non-capitalized collections of works of Art & Historical Treasures

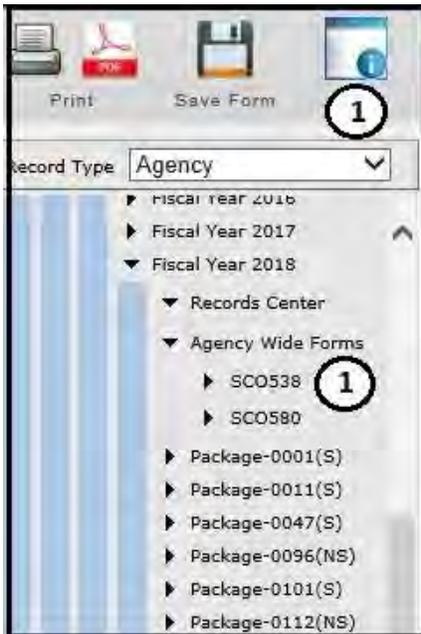
1. Attach description of the collection and the reasons for not capitalizing as an asset. 61
 2. Amount donated during current fiscal year. \$ 62

Impairment of Capital Assets

1. Were there any impairments on capital assets with a carrying value of greater than \$10 million? Yes 63 No _____
 If yes, attach calculation of impairment loss and applicable disclosures.

Service Concession Arrangements

1. Did the agency enter into any Service Concession Arrangements as defined by GASB 60 that resulted in revenues in excess of \$1 million? Yes 64 No _____
 If yes, please attach supporting documentation for the arrangement(s) including contract agreement(s).



Capital Assets Summary		SAMS to GAAP Reconciliation		Capital Outlays	
Comprehensive Annual Financial Reporting SCO538 Capital Asset Summary - Governmental Funds June 30, 2018		 STATE OF ILLINOIS COMPTROLLER		Agency Number Fund Number 9999 Record Type Agency	
Capital Asset Summary		Nearest Thousand			
	② Balance at June 30, Prior Year	Additions	Deletions	Net Transfers	⑬ Balance at June 30, Current Year
Capital Assets not being depreciated/amortized:					
Land and Land Improvements	\$0	\$0	\$0	\$0	\$0
Nondepreciable Historical Treasures and Works of Art	\$0	\$500 ③	\$27 ④	\$75 ⑤	\$548
Construction in Progress	\$0	\$0	\$0	\$0	\$0
Internally Generated Intangible Assets in Development	\$0	\$0	\$0	\$0	\$0
Easements/Rights of Way/Water-Timber-Mineral Rights	\$0	\$0	\$0	\$0	\$0
Other Intangible Assets:					
③	\$0	\$0 ③	\$0	\$0	\$0
Other (provide description):					
③	\$0	\$0 ③	\$0	\$0	\$0
Total Capital Assets not being depreciated/amortized ⑥	\$0	\$500	\$27	\$75	\$548

Capital Assets Summary					
Comprehensive Annual Financial Reporting SC0538 Capital Asset Summary - Governmental Funds June 30, 2018		 STATE OF ILLINOIS COMPTROLLER		Agency Number Fund Number 9999 Record Type Agency	
Capital Asset Summary					
		Nearest Thousand			(18)
	Balance at June 30, Prior Year	Additions	Deletions	Net Transfers	Balance at June 30, Current Year
Capital Assets being depreciated/amortized:					
Site Improvements	\$0	\$0	\$0	\$0	\$0
Buildings and Building Improvements	\$0	\$682 (7)	\$0	\$200 (9)	\$882
Capital Leases-Buildings	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$241 (7)	\$60 (8)	-\$10 (9)	\$171
Capital Leases-Equipment	\$0	\$0	\$0	\$0	\$0
Infrastructure	\$0	\$0	\$0	\$0	\$0
Depreciable Historical Treasures and Works of Art	\$0	\$0	\$0	\$0	\$0
Non-Internally Generated Software	\$0	\$0	\$0	\$0	\$0
Internally Generated Software	\$0	\$0	\$0	\$0	\$0
Easements/Rights of Way/Water-Timber-Mineral Rights	\$0	\$0	\$0	\$0	\$0
Other Intangible Assets: (7)	\$0	\$0 (7)	\$0	\$0	\$0
Other (provide description): (7)	\$0	\$0 (7)	\$0	\$0	\$0
Total Capital Assets being depreciated/amortized (10)	\$0	\$923	\$60	\$190	\$1,053

Capital Assets Summary					
Comprehensive Annual Financial Reporting SC0538 Capital Asset Summary - Governmental Funds June 30, 2018		 STATE OF ILLINOIS COMPTROLLER		Agency Number Fund Number 9999 Record Type Agency	
Capital Asset Summary					
		Nearest Thousand			(18)
	Balance at June 30, Prior Year	Additions	Deletions	Net Transfers	Balance at June 30, Current Year
Less Accumulated Depreciation/Amortization for:					
Site Improvements	\$0	\$0	\$0	\$0	\$0
Buildings and Building Improvements	\$0	\$70 (11)	\$0	\$0	\$70
Capital Leases-Buildings	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$15 (11)	\$58 (12)	-\$10 (13)	-\$53
Capital Leases-Equipment	\$0	\$0	\$0	\$0	\$0
Infrastructure	\$0	\$0	\$0	\$0	\$0
Depreciable Historical Treasures and Works of Art	\$0	\$0	\$0	\$0	\$0
Non-Internally Generated Software	\$0	\$0	\$0	\$0	\$0
Internally Generated Software	\$0	\$0	\$0	\$0	\$0
Easements/Rights of Way/Water-Timber-Mineral Rights	\$0	\$0	\$0	\$0	\$0
Other Intangible Assets: (11)	\$0	\$0 (11)	\$0	\$0	\$0
Other (provide description): (11)	\$0	\$0 (11)	\$0	\$0	\$0
Total Accumulated Depreciation/Amortization (14)	\$0	\$85	\$58	-\$10	\$17
Total Capital Assets being depreciated, net (15)	\$0	\$838	\$2	\$200	\$1,036
Capital Assets, Net (16)	\$0	\$1,338	\$29	\$275	\$1,584
Explanations: (please provide explanation for any negative amounts entered above):					
(17)					

Disposition of Capital Assets

Were there any proceeds on the disposition of capital assets greater than \$1 million? **19**

If yes, please submit a summary of the proceeds from the sale of capital assets, and a related calculation of the gain or loss on the sale, to the Financial Reporting Department of the Office of the Comptroller.

Impairment of Capital Assets

Were there any impairments on capital assets with a carrying value of greater than \$10 million? **20**

If yes, please submit a calculation of impairment loss and applicable disclosures to the Financial Reporting Department of the Office of the Comptroller.

Service Concession Arrangements

Did the agency enter into any Service Concession Arrangements as defined by GASB 60 that resulted in revenues in excess of \$1 million? **21**

If yes, please submit supporting documentation for the arrangement(s), including contract agreement(s).

Capital Assets Summary	SAMS to GAAP Reconciliation 22	Capital Outlays
<p>Comprehensive Annual Financial Reporting SC0538</p> <p>Capital Asset Reconciliations - Governmental funds</p> <p>June 30, 2018</p>		
 <p>STATE OF ILLINOIS COMPTROLLER</p>		<p>Agency Number</p> <p>Fund Number</p> <p>Record Type Agency</p>
SAMS to GAAP Reconciliation		
<p>Total State Property from the Amount Reportable Column per "Agency Report of State Property," C-15</p>		<p>Nearest Thousand</p> <p>23 \$1,565</p>
Add amounts not included on submitted C-15		
1	Accounts Payable at June 30, Current Year for Capital Assets not included above	24 \$300
2	Infrastructure	25 \$0
3	Historical Treasures and Works of Art	26 \$0
4	Leasehold Improvements	27 \$0
5	Intangible Assets	28 \$0
6	Others	
	additional category 29	29 \$110
7	Others 29	29 \$0
8	Others 29	29 \$0
Total Additions		30 \$410
Subtract:		
1	Assets below Capitalization Threshold	31 \$264
2	Accumulated Depreciation at June 30, Current Year	32 \$21
3	Others	
	additional category 33	33 \$0
4	Others 33	33 \$0
5	Others 33	33 \$0
Total Subtractions		34 \$285
Total Capital Assets per Capital Asset Summary		35 \$1,690

Capital Assets Summary		SAMS to GAAP Reconciliation		Capital Outlays	
Comprehensive Annual Financial Reporting SC0538		 STATE OF ILLINOIS COMPTROLLER		Agency Number	
Capital Outlay Detail - Governmental funds				Fund Number	
June 30, 2018				Record Type Agency	

Capital Outlays Reconciliation							Nearest Thousand	
Fund Number	(40) Expenditures per SAMS	(41) Less Non-capitalized Expenditures	(42) Other Capital Outlays	(43) Less Capital Leases	(44) Less Prior Year Payables	(45) Plus Current Year Payables	(46) Total GAAP Capital Outlay Expenditures	
0001	\$0	\$50	\$500	\$0	\$0	\$150	\$600	
0485	\$0	\$100	\$100	\$0	\$0	\$127	\$127	
0722	\$0	\$0	\$50	\$0	\$0	\$500	\$550	
Subtotal							(47)	\$1,277
Capital assets acquired through capital leases							(48)	\$0
Capital assets acquired through installment purchases							(49)	\$0
Noncash contributions							(50)	\$256
Other additions							(51)	\$0
Total Capital additions							(52)	\$1,533

Explanations:
Non-cash additions are from donations.

(53)

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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 (42) and (47).

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 (63).

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Refer to Exhibit 27.20.40-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.
<p>Note: With the implementation of GASB Statement No. 88, <i>Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements</i>, the SCO-540 includes reference to (6a-21a) and (6b-21b) to allow for separate revenue bond payable disclosures for bonds meeting the direct placement criteria and all other bonds. This information will be used in the completion of the revenue bond payable footnotes within the CAFR. For financial statement purposes, the total of the direct placement amounts and all other bond payable amounts will continue to be reported in accounts 246, 247, 248, and 251, 252 and 253, respectively.</p>	
(6a/6b)	Enter the Balance At June 30, Prior Year amount for Revenue Bonds Payable – Direct Placement Bonds or Revenue Bonds Payable – Other, as applicable. This information will be obtained from the prior year SCO-540.
(7a/7b)	Enter current year additions to Revenue Bonds Payable – Direct Placement Bonds or Revenue Bond Payable – Other, as applicable, and accreted values. Note: This amount includes the amount that bonds issued at deep discounts have increased (or accreted) during the fiscal year.
(8a/8b)	Enter current year deletions to Revenue Bonds Payable – Direct Placement Bonds or Revenue Bonds Payable – Other, as applicable.

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- | | |
|-----------|---|
| (9a/9b) | Enter the Balance At June 30, Current Year. This should be the result of subtracting (8a/8b) from the sum of (6a/6b) and (7a/7b), respectively. The summation of (9a and 9b) should agree to the sum of accounts 246 and 251 on the balance sheet. |
| (10a/10b) | Enter the current portion of Revenue Bonds Payable – Direct Placement or Revenue Bonds Payable – Other, as applicable. The current portion is comprised of principal payments for current interest bonds due within one year and the accreted value of capital appreciation bonds that will mature within one year (e.g. a capital appreciation bond maturing at \$5,000 within one year, the accreted value of \$4,900 at current year end will be included in this balance). The summation of (10a and 10b) should agree to account 246 on the balance sheet. |
| (11a/11b) | Enter the Balance At June 30, Prior Year of Unamortized Bond Premiums – Direct Placement or Unamortized Bond Premiums - Other. This information will be obtained from the prior year SCO-540. |
| (12a/12b) | Enter current year additions to the Unamortized Bond Premiums – Direct Placement or Unamortized Bond Premiums – Other, as applicable, related to Revenue Bonds Payable liability accounts. |
| (13a/13b) | Enter current year deletions to the Unamortized Bond Premiums – Direct Placement or Unamortized Bond Premiums – Other, as applicable, related to Revenue Bonds Payable liability accounts. |
| (14a/14b) | Enter the Balance at June 30, Current Year. This should be the result of subtracting (13a/13b) from the sum of (11a/11b) and (12a/12b), respectively. The summation of (14a and 14b) should agree to the sum of accounts 247 and 252 on the balance sheet. |

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- | | |
|-----------|--|
| (15a/15b) | Enter the current portion of Unamortized Bond Premiums – Direct Placement or Unamortized Bond Premiums – Other, as applicable. The current portion is the amount that will be amortized within one year. The summation of (15a and 15b) should agree to account 247 on the balance sheet. |
| (16a/16b) | Enter the Balance at June 30, Prior Year of Unamortized Bond Discounts – Direct Placement or Unamortized Bond Discounts – Other, as applicable. This information will be obtained from the prior year SCO-540. |
| (17a/17b) | Enter current year additions to the Unamortized Bond Discounts – Direct Placement or Unamortized Bond Discounts – Other, as applicable, related to Revenue Bonds Payable liability accounts. |
| (18a/18b) | Enter current year deletions to the Unamortized Bond Discounts – Direct Placement or Unamortized Bond Discounts – Other, as applicable, related to Revenue Bonds Payable liability accounts. |
| (19a/19b) | Enter the Balance at June 30, Current Year. This should be the result of subtracting (18a/18b) from the sum of (16a/16b) and (17a/17b), respectively. The summation of (19a and 19b) should agree to the sum of accounts 248 and 253 on the balance sheet. |
| (20a/20b) | Enter the current portion of Unamortized Bond Discounts – Direct Placement or Unamortized Bond Discounts – Other, as applicable. The current portion is the amount that will be amortized within one year. The summation of (20a and 20b) amount should agree to account 248 on the balance sheet. |
| (21a/21b) | Subtotal the amounts entered in (6a/6b) through (20a/20b), respectively, for each column. |

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Note: With the implementation of GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, the SCO-540 includes reference to (22a-37a) and (22b-37b) to allow for separate Certificates of Participation (COPS) disclosures for those COPS meeting the direct placement criteria and all other COPS. This information will be used in the completion of the footnotes within the CAFR. For financial statement purposes, the total of the direct placement amounts and all other bond payable amounts will continue to be reported in accounts 280, 281, or 282, respectively.

- | | |
|-----------|--|
| (22a/22b) | Enter the Balance At June 30, Prior Year amount for COPS – Direct Placement or COPS – Other, as applicable. This information will be obtained from the prior year SCO-540. |
| (23a/23b) | Enter current year additions to COPS – Direct Placement or COPS – Other, as applicable. |
| (24a/24b) | Enter current year deletions to COPS – Direct Placement or COPS – Other, as applicable. |
| (25a/25b) | Enter the Balance at June 30, Current Year. This should be the result of subtracting (24a/24b) from the sum of (22a/22b) and (23a/23b), respectively. The summation of (25a and 25b) should agree to the sum of accounts 280 and 285 on the balance sheet. |
| (26a/26b) | Enter the current portion of COPS – Direct Placement or COPS – Other, as applicable. The current portion is the amount due within one year. The summation of (26a and 26b) should agree to account 280 on the balance sheet. |
| (27a/27b) | Enter the Balance At June 30, Prior Year of Unamortized COPS Premiums – Direct Placement or Unamortized COPS Premium – Other, as applicable. This information will be obtained from the prior year SCO-540. |

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(28a/28b)	Enter current year additions to the Unamortized Premiums – Direct Placement or Unamortized COPS Premium – Other, as applicable, related to COPS liability accounts.
(29a/29b)	Enter current year deletions to the Unamortized COPS Premiums – Direct Placement or Unamortized COPS Premium – Other, as applicable, related to COPS liability accounts.
(30a/30b)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (29a/29b) from the sum of (27a/27b) and (28a/28b), respectively. The summation of (30a and 30b) should agree to the sum of accounts 281 and 286 on the balance sheet.
(31a/31b)	Enter the current portion of Unamortized COPS Premiums – Direct Placement or Unamortized COPS Premium – Other, as applicable. The current portion is the amount that will be amortized within one year. The summation of (31a and 31b) should agree to account 281 on the balance sheet.
(32a/32b)	Enter the Balance at June 30, Prior Year of Unamortized COPS Discounts – Direct Placement or Unamortized COPS Discounts – Other, as applicable. This information will be obtained from the prior year SCO-540.
(33a/33b)	Enter current year additions to the Unamortized COPS Discounts – Direct Placement or Unamortized COPS Discounts – Other, as applicable, related to COPS liability accounts.
(34a/34b)	Enter current year deletions to the Unamortized COPS Discounts – Direct Placement or Unamortized COPS Discounts – Other, as applicable, related to COPS liability accounts.

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(35a/35b)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (34a/34b) from the sum of (32a/32b) and (33a/33b), respectively. The summation of (35a and 35b) should agree to the sum of accounts 282 and 287 on the balance sheet.
(36a/36b)	Enter the current portion of Unamortized COPS Discounts – Direct Placement or Unamortized COPS Discounts – Other, as applicable. The current portion is the amount that will be amortized within one year. The summation of (36a and 36b) should agree to account 282 on the balance sheet.
(37a/37b)	Subtotal the amounts entered in (22a/22b) through (36a/36b), respectively, for each column.
(38)	Enter the balance at June 30, Prior Year amount for Installment Purchase Contracts. This information will be obtained from the prior year SCO-540.
(39)	Enter current year additions to Installment Purchase Contracts.
(40)	Enter current year deletions to Installment Purchase Contracts.
(41)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (40) from the sum of (38) and (39). This balance totaled with Balance at June 30, Current Year for Capital Leases Payable ((46) below) should equal the sum of accounts 260 and 261 on the balance sheet.
(42)	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 ((47) below) should equal account 260 on the balance sheet.
(43)	Enter the balance at June 30, Prior Year amount for Capital Leases Payable. This information will be obtained from the prior year SCO-540.
(44)	Enter current year additions to Capital Leases Payable.

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(45)	Enter current year deletions to Capital Leases Payable.
(46)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (45) from the sum of (43) and (44). This balance totaled with Balance at June 30, Current Year for Installment Purchases (41) above) should equal the sum of accounts 260 and 261 on the balance sheet.
(47)	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, ((42) above) should equal account 260 on the balance sheet.
(48a/b)	Enter the Balance at June 30, Prior Year amount for Notes Payable – Direct Borrowing or Notes Payable – Other, as applicable. This information can be obtained from the prior year SCO-540.
(49a/49b)	Enter current year additions to Notes Payable – Direct Borrowing or Notes Payable – Other, as applicable.
(50a/50b)	Enter current year deletions to Notes Payable – Direct Borrowing or Notes Payable – Other, as applicable.
(51a/51b)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (50a/50b) from the sum of (48a/48b) and (49a/49b), respectively. The summation of (51a and 51b) should agree to the balance outstanding on the SCO-566 and the sum of accounts 235 and 236 on the balance sheet.
(52a/52b)	Enter the current portion of Notes Payable – Direct Borrowing or Notes Payable – Other, as applicable. This current portion is the amount due within one year. The summation of (52a and 52b) should agree with the balance in the CY+1 column on SCO-566 and account 235 on the balance sheet.

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(53)	Enter the Balance At June 30, Prior Year amount for Claims and Judgments. This information will be obtained from the prior year SCO-540.
(54)	Enter current year additions to Claims and Judgments.
(55)	Enter current year deletions to Claims and Judgments.
(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 Other Obligations ((67) below) should agree to the sum of accounts 278 and 279 on the balance sheet.
(57)	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 ((68) below) should agree with account 278 on the balance sheet.
(58)	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.
(59)	Enter current year additions to Compensated Absences and related information.
(60)	Enter current year deletions to Compensated Absences and related information.
(61)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (60) from the sum of (58) and (59).
(62)	Enter the current portion of Compensated Absences and related information. The current portion is the amount due within one year.

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(63)	Subtotal the amounts entered in (58), (59), (60), (61) and (62) 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.
(64)	Enter the Balance at June 30, Prior Year amounts for the Net Pension Liability and OPEB Liability. This information can be obtained from the prior year SCO-540.
(65)	Enter current year additions to Net Pension Liability and OPEB Liability (Note: Additions and deletions to the Net Pension Liability and OPEB Liability can be shown as a net addition or net deletion, respectively, in (65) or (66). Changes in each primarily occur at the collective plan level and thus, the details are not readily available).
(66)	Enter current year deletions to Net Pension Liability and OPEB Liability. (Note: Additions and deletions to the Net Pension Liability and OPEB Liability can be shown as a net addition or net deletion, respectively, in (65) or (66). Changes in each primarily occur at the collective plan level and thus, the details are not readily available).
(67)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (66) from the sum of (64) and (65).
(68)	Enter the current portion of the OPEB Liability. The current portion is the amount due within one year.
(69)	Enter the Balance At June 30, Prior Year amount for Other Obligations. This information can be obtained from the prior year SCO-540.
(70)	Enter current year additions to Other Obligations.
(71)	Enter current year deletions to Other Obligations.

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(72)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (71) from the sum of (69) and (70). This balance totaled with Balance at June 30, Current Year for Claims and Judgments ((56) above) should agree to the sum of account 278 and 279 on the balance sheet.
(73)	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 ((57) above) should agree to the balance in account 278 on the balance sheet.
(74)	Sum all amounts entered in the Balance At June 30, Prior Year column and enter the result.
(75)	Sum all amounts entered in the Additions column and enter the result.
(76)	Sum all amounts entered in the Deletions column and enter the result.
(77)	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 (76) from the sum of (74) and (75).
(78)	Sum all amounts in the current portion, due within one-year column and enter the result.
(79)	Enter Balance At June 30, Prior Year amount for Unamortized Bond Insurance Costs recorded as assets. This information can be obtained from the prior year SCO-540. (Under GASB Statement No. 65, debt issuance costs, except any portion related to prepaid insurance costs, should be recognized as an expense in the period incurred.)
(80)	Enter the current year additions to Unamortized Bond Insurance Costs.
(81)	Enter the current year deletions to Unamortized Bond Insurance Costs.

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(82)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (81) from the sum of (79) and (80). This result should agree with the sum of accounts 148 and 149 on the balance sheet.
(83)	Enter the Current Portion of Unamortized Bond Insurance 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.
(84)	Enter the amount of unspent total Certificates of Participation Proceeds on Hand at End of Year. <i>(Include amounts from both Direct Placement and Other Certificates of Participation)</i>
(85)	Enter the amount of unspent Revenue Bonds Payable Proceeds on Hand at End of Year. <i>(Include amounts from both Direct Placement and Other Revenue Bonds Payable)</i>
(86)	Enter any explanations necessary, including but not limited to Other Obligations reported in (69), (70), (71), (72) and (73). 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 _____	Fund _____
	Fund # _____

	Nearest Thousand				
	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 - Direct Placement	\$	\$	\$	\$	\$
Unamortized Bond Premiums - Direct Placement					
Unamortized Bond Discounts - Direct Placement	()	()	()	()	()
Total Revenue Bonds Payable - Direct Placement, net					
Revenue Bonds Payable - Other	\$	\$	\$	\$	\$
Unamortized Bond Premiums - Other					
Unamortized Bond Discounts - Other	()	()	()	()	()
Total Revenue Bonds Payable - Other, net					
Certificates of Participation (COPS) - Direct Placement					
Unamortized COPS Premiums - Direct Placement					
Unamortized COPS Discounts - Direct Placement	()	()	()	()	()
Total Certificates of Participation - Direct Placement, net					
Certificates of Participation (COPS) - Other					
Unamortized COPS Premiums - Other					
Unamortized COPS Discounts - Other	()	()	()	()	()
Total Certificates of Participation - Other, net					
Installment Purchases					
Capital Leases Payable					
Notes Payable - Direct Borrowing					
Notes Payable - Other					
Claims and Judgments					
Compensated Absences:					
Vacation					
Salary Related Costs - Vacation and Other					
Sick					
Salary Related Costs - Sick and Other					
Total Compensated Absences					
Net Pension Liability					
OPEB Liability					
Other Obligations: (provide detail)					
Total Long-term Obligations	\$	\$	\$	\$	\$
Related Items:					
Unamortized Bond Insurance Costs - Asset	\$	\$	\$	\$	\$

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

Explanations:

State of Illinois	Agency _____ (2)
Long-Term Obligations and Related Items	Agency # _____ (3)
June 30, 20 _____ (1)	Fund _____ (4)
	Fund # _____ (5)

	Nearest Thousand				
	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 - Direct Placement	\$ (6)	\$ (7)	\$ (8)	\$ (9)	\$ (10a)
Unamortized Bond Premiums - Direct Placement	(11a)	(12a)	(13a)	(14)	(15a)
Unamortized Bond Discounts - Direct Placement	(16a)	(17a)	(18)	(19a)	(20a)
Total Revenue Bonds Payable - Direct Placement, net	(21)	(21)	(21)	(21)	(21)
Revenue Bonds Payable - Other	\$ (6b)	\$ (7b)	\$ (8b)	\$ (9b)	\$ (10)
Unamortized Bond Premiums - Other	(11)	(12b)	(13b)	(14b)	(15b)
Unamortized Bond Discounts - Other	(16b)	(17b)	(18)	(19)	(20b)
Total Revenue Bonds Payable - Other, net	(21)	(21)	(21)	(21)	(21)
Certificates of Participation (COPS) - Direct Placement	(22a)	(23a)	(24a)	(25a)	(26)
Unamortized COPS Premiums - Direct Placement	(27)	(28a)	(29a)	(30)	(31a)
Unamortized COPS Discounts - Direct Placement	(32)	(33)	(34a)	(35a)	(36)
Total Certificates of Participation - Direct Placement, net	(37a)	(37a)	(37a)	(37a)	(37a)
Certificates of Participation (COPS) - Other	(22)	(23)	(24)	(25)	(26)
Unamortized COPS Premiums - Other	(27)	(28b)	(29b)	(30b)	(31b)
Unamortized COPS Discounts - Other	(32)	(33b)	(34)	(35)	(36b)
Total Certificates of Participation - Other, net	(37b)	(37b)	(37b)	(37b)	(37b)
Installment Purchases	(3)	(3)	(4)	(4)	(42)
Capital Leases Payable	(43)	(44)	(45)	(46)	(47)
Notes Payable - Direct Borrowing	(48a)	(49a)	(50a)	(51a)	(52)
Notes Payable - Other	(48b)	(49b)	(50b)	(51)	(52b)
Claims and Judgments	(53)	(54)	(5)	(56)	(5)
Compensated Absences:					
Vacation	(58)	(59)	(60)	(61)	(62)
Salary Related Costs - Vacation and Other					
Sick					
Salary Related Costs - Sick and Other					
Total Compensated Absences	(63)	(63)	(63)	(63)	(6)
Net Pension Liability	(64)	(65)	(66)	(67)	
OPEB Liability	(64)	(6)	(6)	(67)	(68)
Other Obligations: (provide detail)	(69)	(70)	(71)	(72)	(73)
Total Long-term Obligations	\$ (74)	\$ (75)	\$ (76)	\$ (77)	\$ (78)
Related Items:					
Unamortized Bond Insurance Costs - Asset	\$ (79)	\$ (80)	\$ (81)	\$ (82)	\$ (83)

Unspent Proceeds on Hand at End of Year	
Certificates of Participation	Revenue Bonds Payable
\$ (84)	\$ (85)

Explanations: (86)

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REFUNDS AND CREDIT MEMORANDA FUND ANALYSIS (SCO-541)

PURPOSE

The purpose of the Refunds and Credit Memoranda Fund Analysis Form (Exhibit 27.20.41-A) is to provide a worksheet for the accumulation of data related to overpayments. Another purpose of this form is to deduct the overpayments pertaining to prior years and to identify those amounts attributable to the current year that will be paid in the future.

This form is **not** required to be completed. This form may be used as a worksheet to aid Agency personnel in analyzing refunds and credit memoranda.

GENERAL

The Refunds and Credit Memoranda Fund Analysis may be completed by those agencies with material overpayments relating to taxes, licenses and fees.

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

Form SCO-541 can be prepared using one of two approaches. The first approach is to prepare the form for the individual fund to which the overpayment applies. The second approach is to prepare the form by allocating the major revenue source, as a whole, to the applicable funds. The approach determines which portions of the form require completion.

Form SCO-541 is divided into three major areas: (1) Refund Expenditures, (2) GAAP Adjustments and (3) Allocations of Refunds by Fund.

Refund Expenditures

Refund expenditures per agency records at June 30 are determined by adding vouchers in transit at June 30 of the current year to refund expenditures per SAMS as of June 30 per GAAP Report SG06. The amounts in the SG06 include lapse period expenditures from the prior fiscal year and expenditures of the first four quarters of the current reporting year. Shared funds do not utilize vouchers in transit information; therefore, a zero should be entered in the vouchers in transit line. Refund expenditures per agency records at June 30 should equal the amount in the Balance per

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SAMS column (shared funds) or the agency record column (nonshared funds) in the applicable revenue account number on the trial balance.

GAAP Adjustments

There are four types of GAAP adjustments: (1) Lapse Period, (2) Refunds Outstanding, (3) Credit Memoranda, and (4) Other.

Lapse Period

Lapse period GAAP adjustments record the amount of refunds estimated to be paid during lapse period. This adjustment is to be recorded in conjunction with the SCO-549 payable adjustment. Lapse period adjustments are determined by subtracting vouchers in transit at June 30 from estimated lapse period refunds. Shared funds do not utilize vouchers in transit information; therefore, a zero should be entered in the vouchers in transit line.

Refunds Outstanding

Refunds outstanding GAAP adjustments record the amount of refund claims outstanding applicable to revenues of the current reporting year. This adjustment is to be recorded in conjunction with the SCO-549 payable adjustment. The total refunds outstanding adjustment is determined by adding claims for refunds estimated to be received during the lapse period applicable to revenue collected as of June 30 (and not refunded from the lapsing appropriation) to claims for refunds that are estimated to be received after lapse period applicable to revenues collected as of June 30 (and estimated to be paid from a subsequent year's appropriation).

Credit Memoranda

Credit memoranda GAAP adjustments record the amount of credit memoranda outstanding applicable to the revenue collected during the current reporting year. The total credit memoranda adjustment is determined by adding credit memoranda outstanding at June 30 to credit memoranda issued during the lapse period that is applicable to revenue collected during the current reporting year and claims for credit estimated to be made subsequent to the end of the lapse period that is applicable to revenue collected in the current reporting year.

Other

Other GAAP adjustments record any additional types of overpayment, as necessary.

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	FUND ANALYSIS (SCO-541)	NEW	

The GAAP adjustments data elements are then totaled to determine the correct calculation of amounts for journal entries. Note that the totals on the form do not have any particular significance. The importance of this form is in the calculation of amounts in order to prepare standard journal entries and to determine the appropriate amounts to be inserted in the Balance per SAMS or Agency Records column of the trial balance.

Allocation of Refunds by Fund

(If the form was completed using the first approach, which was to prepare the form for the individual fund to which the overpayment applied, the Allocation of Refunds by Fund Section should not be completed and the standard journal entries should be prepared.) The balance per agency records at June 30 is determined by adding vouchers in transit at June 30 to refunds per SAMS at June 30. The GAAP adjustments, as described above, are allocated to the appropriate funds. The lapse period adjustments are allocated in the same manner as the SAMS balances. The other GAAP adjustments are allocated based on actual refunds, if these amounts can be determined. If the actual refunds cannot be easily determined, utilize a percentage for allocating a given revenue source to the applicable funds. The GAAP adjustments should be added to the balance per agency records at June 30 to determine a total.

After refunds are allocated to the appropriate funds, the standard journal entries should be prepared.

STANDARD JOURNAL ENTRIES

The purpose of these entries is to reflect the appropriate liabilities resulting from the overpayment of various revenues.

Account Number	Account Name	Debit	Credit
4XX	Refunds and Credit Memoranda	XXX	
205	Accounts Payable and Accrued Liabilities		XXX

To record the liability from overpayments applicable to revenue collected as of June 30, for which credit memoranda have been issued.

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		NEW	

<u>Account Number</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
209	Due to Other Governments-Local	XXX	
205	Accounts Payable and Accrued Liabilities		XXX

To reclassify the liability from outstanding credit memoranda in an agency fund which does not record revenues and expenditures.

CONTENTS

Refer to Exhibit 27.20.41-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 official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the appropriate account number.
(7)	Enter the source of the refund item.
(8)	Enter refund expenditures per SAMS as of June 30 per Report SG06.
	 NOTE: When only one shared fund is involved, this is the amount to be entered in the Balance per SAMS column of the trial balance.
(9)	Enter refund vouchers in transit at June 30. Shared funds should enter zero.

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(10)	Sum (8) and (9) and enter the result.
	NOTE: When only one nonshared fund is involved, this is the amount to be entered in the agency records column of the trial balance.
(11)	Enter estimated lapse period refunds.
(12)	Enter refund vouchers in transit at June 30. This should equal the amount entered in (9). Shared funds should enter zero.
(13)	Subtract (12) from (11) and enter the result.
(14)	Enter the estimated amount of claims for refunds received as of the end of the lapse period applicable to revenue collected as of June 30 and not refunded from the lapsing appropriation.
(15)	Enter the estimated amount of claims for refunds expected to be paid from subsequent year's appropriations applicable to revenue collected as of June 30.
(16)	Sum (14) and (15) and enter the result.
(17)	Enter the amount of credit memoranda outstanding at June 30.
(18)	Enter the amount of credit memoranda issued prior to the end of the lapse period applicable to revenue collected in the current reporting year.
(19)	Enter the estimated amount of claims for credit estimated to be made subsequent to the end of the lapse period applicable to revenue collected in the current reporting year.
(20)	Sum (17) through (19) and enter the result.
(21)	List any additional types of overpayment.
(22)	Enter the amount of the additional types of overpayment listed in (21).

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.41	6 of 7
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 15, 2002	
PROCEDURE	REFUNDS AND CREDIT MEMORANDA FUND ANALYSIS (SCO-541)	REVISION NUMBER	
		NEW	

REFERENCE	CONTENTS
(23)	Sum the amount of additional types of overpayment reported in (22) and enter the result.
(24)	Add (13), (16), (20) and (23) and enter the result.
(25)	Enter the shared fund number(s) to which the refund applies.
(26)	Enter the nonshared fund number(s) to which the refund applies.
(27)	Allocate the amount entered in (8) to the appropriate funds.
(28)	Allocate the amount entered in (9) to the appropriate funds. For nonshared funds, record the appropriate standard journal entry.
(29)	Allocate the amount entered in (10) to the appropriate funds. This must agree to the sum of (27) and (28).
(30)	Allocate the amounts in (13), (16), (20) and (23) to the appropriate funds.
(31)	Sum (29) and (30) and enter the result.
(32)	Sum all amounts entered in (27) and enter the result. This must agree to the amount entered in (8).
(33)	Sum all amounts entered in (28) and enter the result. This must agree to the amount entered in (9).
(34)	Sum all amounts entered in (29) and enter the result. This must agree to the amount entered in (10). This also must agree to the sum of (32) and (33).

Note: Amounts reported in this column are posted to the Balance per SAMS column (shared funds) or the Agency Records column (nonshared funds) in the trial balance.

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		July 15, 2002	
PROCEDURE	REFUNDS AND CREDIT MEMORANDA FUND ANALYSIS (SCO-541)	REVISION NUMBER	
		NEW	

<u>REFERENCE</u>	<u>CONTENTS</u>
(35)	Sum all amounts entered in (30) and enter the result. This should agree to the amount entered in (24).
(36)	Sum all amounts entered in (31) and enter the result. This must equal the sum of (34) and (35).

State of Illinois Refunds and Credit Memoranda Fund Analysis June 30, 20 _____ Account Number _____ Source _____	Agency _____ Agency # _____ Fund Name _____ Fund # _____
---	---

	Nearest Thousand	
<u>Refund Expenditures</u>		
Refund expenditures per SAMS as of June 30	\$	
Add vouchers in transit at June 30		
Refund expenditures per Agency records as of June 30		\$
<u>GAAP Adjustments</u>		
Lapse period adjustment:		
Lapse period refunds		
Less vouchers in transit at June 30		
Total lapse period adjustments		
Refunds outstanding :		
Claims received as of the end of the lapse period applicable to revenue collected as of June 30 and not refunded from lapsing appropriation		
Claims estimated to be paid from subsequent year's appropriations applicable to revenue collected as of June 30 which are received after lapse period		
Total refunds outstanding		
Credit memoranda:		
Credit memoranda outstanding at June 30		
Credit memoranda issued prior to the end of the lapse period applicable to revenue collected in the current year		
Claims for credit estimated to be made subsequent to the end of the lapse period applicable to revenue collected in the current year		
Total credit memoranda		
Other: (List)		
1) _____		
2) _____		
3) _____		
Total other		
Total GAAP Adjustments		\$

<u>Allocations of Refunds by Fund</u>	Refunds per SAMS at June 30	Vouchers in Transit June 30	Balance per Agency Records June 30	GAAP Adjustments	Total
Shared Fund(s) Number(s)					
_____	\$	\$	\$	\$	\$

Nonshared Fund(s) Number(s)					

Total Allocations of Refunds by Fund	\$	\$	\$	\$	\$

State of Illinois
Refunds and Credit Memoranda Fund Analysis
 June 30, 20 1

Agency 2
 Agency # 3
 Fund Name 4
 Fund # 5

Account Number 6
 Source 7

		Nearest Thousand	
Refund Expenditures			
Refund expenditures per SAMS as of June 30		\$ <u>8</u>	
Add vouchers in transit at June 30		<u>9</u>	
Refund expenditures per Agency records as of June 30			\$ <u>10</u>
GAAP Adjustments			
Lapse period adjustment:			
Lapse period refunds		<u>11</u>	
Less vouchers in transit at June 30		<u>12</u>	
Total lapse period adjustments			<u>13</u>
Refunds outstanding :			
Claims received as of the end of the lapse period applicable to revenue collected as of June 30 and not refunded from lapsing appropriation		<u>14</u>	
Claims estimated to be paid from subsequent year's appropriations applicable to revenue collected as of June 30 which are received after lapse period		<u>15</u>	
Total refunds outstanding			<u>16</u>
Credit memoranda:			
Credit memoranda outstanding at June 30		<u>17</u>	
Credit memoranda issued prior to the end of the lapse period applicable to revenue collected in the current year		<u>18</u>	
Claims for credit estimated to be made subsequent to the end of the lapse period applicable to revenue collected in the current year		<u>19</u>	
Total credit memoranda			<u>20</u>
Other: (List)			
1) <u>21</u>		<u>22</u>	
2) _____			
3) _____			
Total other			<u>23</u>
Total GAAP Adjustments			\$ <u>24</u>

Allocations of Refunds by Fund	Refunds per SAMS at June 30	Vouchers in Transit June 30	Balance per Agency Records June 30	GAAP Adjustments	Total
Shared Fund(s) Number(s) <u>25</u>	\$ <u>27</u>	\$ <u>28</u>	\$ <u>29</u>	\$ <u>30</u>	\$ <u>31</u>
Nonshared Fund(s) Number(s) <u>26</u>					
Total Allocations of Refunds by Fund	\$ <u>32</u>	\$ <u>33</u>	\$ <u>34</u>	\$ <u>35</u>	\$ <u>36</u>

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.42	1 of 7
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	REVENUE SOURCE FUND ANALYSIS (SCO-542)	REVISION NUMBER	
		14-001	

REVENUE SOURCE FUND ANALYSIS (SCO-542)

PURPOSE

The purpose of the Revenue Source Fund Analysis Form (Exhibit 27.20.42-A) is to provide a worksheet for the accumulation of data related to the major revenue sources in order to calculate the revenue accrual. This form is to be prepared by designated agencies with material revenues from taxes, licenses and fees that are deposited into more than one fund.

This form is **not** required to be completed. This form may be used as a worksheet to aid Agency personnel in analyzing major revenue sources.

GENERAL

The Revenue Source Fund Analysis may be completed by agencies with material revenues from taxes, licenses and fees that are deposited into more than one fund.

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

Form SCO-542 is prepared by major revenue source, as a whole, rather than by individual fund. This approach assists in determining the appropriate GAAP adjustments to the various funds. A copy of this form must be included in the year-end reporting package for each fund to which the revenue source was deposited. The amounts reported on this form will not agree to GAAP basis totals reported on the trial balance.

Form SCO-542 is divided into three major areas: (1) Reconciliation of SAMS to Agency Records, (2) GAAP Adjustments and (3) Allocation of Revenues by Fund.

Reconciliation of SAMS to Agency Records

This section reconciles the SAMS balance at June 30 to Agency records of amounts relating to a specific revenue source (inclusive of protest monies). This reconciliation is completed by calculating the adjusted balance per SAMS and SAMS reconciling items.

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		July 1, 2007	
PROCEDURE	REVENUE SOURCE FUND ANALYSIS (SCO-542)	REVISION NUMBER	
		08-001	

Adjusted Balance per SAMS

The adjusted balance per SAMS is calculated by subtracting prior year reconciling items from the balance per SAMS at June 30.

SAMS Reconciling Items

Cash receipts can be in various stages of processing at year-end, including cash on hand and cash in transit. Cash on hand is cash not yet submitted to the Treasurer at June 30. Cash in transit includes:

- Clearing account deposits made by the agency which the Treasurer has not yet recorded in the clearing account at June 30;
- Amounts in the Treasurer's clearing account at June 30;
NOTE: The Treasurer's policy is to "clear" all clearing accounts on June 30.
- Amounts the Treasurer has paid out of the clearing account, principally through the issuance of non-negotiable drafts to the agency, but which the agency has not yet forwarded to the Comptroller; and
- Deposit transmittals submitted to, but not recorded on the Comptroller's records by June 30.

These reconciling items are added to the adjusted balance per SAMS to arrive at the balance per agency records.

GAAP Adjustments

There are four types of GAAP adjustments: (1) Lapse Period Collections, (2) Unearned Revenue, (3) Assessment Collections, and (4) Other.

Lapse Period Collections

Lapse period collection GAAP adjustments report receipts collected during lapse period relating to the current reporting year.

Unearned Revenue

Unearned revenue GAAP adjustments report money received in advance of the period in which they are earned.

Assessment Collections

Assessment collection GAAP adjustments report assessments and deficiencies collected during lapse period. Any interest or penalty earned on these collections incurred after June 30 should be reported separately from the total received.

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PROCEDURE	REVENUE SOURCE FUND ANALYSIS (SCO-542)	REVISION NUMBER	
		NEW	

Other

Other GAAP adjustments report adjustments necessary to accrue revenue in accordance with GAAP.

Allocation of Revenues by Fund

The Balance per SAMS, Prior Year Reconciling Items and Adjusted Balance per SAMS represent allocations to the appropriate funds with the amounts for each fund taken directly from SAMS. For shared funds, the allocation in the Balance per SAMS column must agree to the Balance per SAMS column on the trial balance for the applicable revenue account. SAMS Reconciling Items are allocated based on the fund in which the reconciling item was deposited.

For nonshared funds, the Balance per Agency Records must agree to the Agency Records column on the trial balance for the applicable revenue account. GAAP adjustments are allocated either to the fund to which the adjustment relates, or by applying the percentage used to allocate a given revenue source to the appropriate fund. The Adjusted Balance is calculated by adding the Balance per Agency Records to the GAAP Adjustments.

After revenues are allocated to the appropriate funds, the standard journal entries should be prepared. For shared funds, both the SAMS reconciling items and the GAAP adjustments require journal entries. For nonshared funds, only the GAAP adjustments require journal entries.

STANDARD JOURNAL ENTRIES

The purpose of these entries is to reflect revenues in accordance with GAAP.

Account Number	Account Name	Debit	Credit
101	Cash in Transit/Clearing	XXX	
4XX	Revenue (by account number)		XXX

To record agency receipts at June 30 not recorded on SAMS. Note: This entry is only applicable to shared funds.

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		July 1, 2007	
PROCEDURE	REVENUE SOURCE FUND ANALYSIS (SCO-542)	REVISION NUMBER	
		08-001	

<u>Account Number</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
117	Taxes Receivable-Current	XXX	
4XX	Revenue (by account number)		XXX

To record taxes receivable at June 30.

<u>Account Number</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
4XX	Revenue (by account number)	XXX	
220	Unavailable Revenue		XXX

To record unavailable revenue due to revenues not meeting the availability criteria.

CONTENTS

Refer to Exhibit 27.20.42-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 official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the appropriate GAAP account number. (e.g. 401)
(7)	Enter the account description. (e.g. Income Taxes)
(8)	Enter the SAMS revenue source code(s). (e.g., 0147).

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
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		July 1, 2007	
PROCEDURE	REVENUE SOURCE FUND ANALYSIS (SCO-542)	REVISION NUMBER	
		08-001	

<u>REFERENCE</u>	<u>CONTENTS</u>
(9)	Enter the SAMS balance at June 30 pertaining to the revenue source, including any related protest amounts.
(10)	Enter the reconciling amount between SAMS and the agency's collections at the beginning of the year. This amount can be obtained from the Total SAMS Reconciling Items reported on the prior year final Form SCO-542.
(11)	Subtract (10) from (9) and enter the result.
(12)	Enter the amount of cash on hand at June 30.
(13)	Enter the amount of cash in transit at June 30.
(14)	Enter the amount of any agency adjustments relating to the reconciling of SAMS to agency records at June 30.
(15)	Enter the amount of any other transactions affecting cash at June 30. Provide an explanation of the transaction.
(16)	Sum the amounts reported in (12), (13), (14) and (15), and enter the result.
(17)	Sum (11) and (16), and enter the result.
(18)	Enter any GAAP adjustments relating to lapse period collections. This may be a combination of actual and estimated amounts.
(19)	Enter any GAAP adjustments related to prepayments. The unearned revenue amount should be in parenthesis; therefore, total adjustments correspond to the amount of accruals for a given revenue account.
(20)	Enter the GAAP adjustments related to collections of assessments and deficiencies during lapse period.
(21)	Enter any other GAAP adjustments. If this amount relates to a liability, the amount must be in parenthesis. Provide an explanation of the adjustment.

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 15, 2002	
PROCEDURE	REVENUE SOURCE FUND ANALYSIS (SCO-542)	REVISION NUMBER	
		NEW	

<u>REFERENCE</u>	<u>CONTENTS</u>
(22)	Sum the amounts reported in (18), (19), (20), and (21), and enter the result.
(23)	Sum (17) and (22), and enter the result.
(24)	Enter all shared funds in which the revenue source was deposited.
(25)	Enter all nonshared funds in which the revenue source was deposited.
(26)	Allocate the amount in (9) to the appropriate funds.
(27)	Allocate the amount in (10) to the appropriate funds.
(28)	Allocate the amount in (11) to the appropriate funds. Note (26) minus (27) equals (28).
(29)	Allocate the amount in (16) to the appropriate funds. Note shared funds with amounts recorded will require journal entries.
(30)	Allocate the amount in (17) to the appropriate funds. Note the sum of (28) and (29) equals (30).
(31)	Allocate the amount in (22) to the appropriate funds. Note shared and nonshared funds will require journal entries.
(32)	Allocate the amounts in (23) to the appropriate funds. Note the sum of (30) and (31) equals (32).
(33)	Sum all amounts in (26) and enter the result. This amount must agree to (9).
(34)	Sum all amounts in (27) and enter the result. This amount must agree to (10).
(35)	Sum all amounts in (28) and enter the result. This amount must agree to (11) and can be verified by subtracting (34) from (33).
(36)	Sum all amounts in (29) and enter the result. This amount must agree to (16).

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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 15, 2002	
PROCEDURE	REVENUE SOURCE FUND ANALYSIS (SCO-542)	REVISION NUMBER	
		NEW	

<u>REFERENCE</u>	<u>CONTENTS</u>
(37)	Sum all amounts in (30) and enter the result. This amount must agree to (17) and can be verified by summing (35) and (36).
(38)	Sum all amounts in (31) and enter the result. This amount must agree to (22).
(39)	Sum all amounts in (32) and enter the result. This amount must agree to (23) and can be verified by summing (37) and (38).

State of Illinois	Agency _____
Revenue Source Fund Analysis	Agency # _____
June 30, 20 _____	Fund Name _____
	Fund # _____
Account Number _____	
Account Description _____	
Revenue Source Code _____	

	Nearest Thousand	
Reconciliation of SAMS to Agency Records		
Balance per SAMS	\$	
Less prior year reconciling items		
Adjusted Balance per SAMS	\$	
SAMS Reconciling Items:		
Cash on Hand		
Cash in Transit		
Adjustments		
Other: _____		
Total SAMS Reconciling Items		
Balance per Agency Records		
GAAP Adjustments:		
Lapse Period Collections		
Unearned Revenue		
Assessment Collections		
Other: _____		
Total GAAP Adjustments		
Adjusted Balance	\$	

Allocation of Revenues by Fund	Balance per SAMS	Prior Year Reconciling Items	Adjusted Balance per SAMS	SAMS Reconciling Items	Balance per Agency Records	GAAP Adjustments	Adjusted Balance
Shared Fund(s) Number(s)	\$	\$	\$	\$	\$	\$	\$
Nonshared Fund(s) Number(s)							
Total Allocation of Revenues by Fund	\$	\$	\$	\$	\$	\$	\$

State of Illinois
Revenue Source Fund Analysis
 June 30, 20 1

Agency 2
 Agency # 3
 Fund Name 4
 Fund # 5

Account Number 6
 Account Description 7
 Revenue Source Code 8

Reconciliation of SAMS to Agency Records

Nearest Thousand	
Balance per SAMS	\$ <u>9</u>
Less prior year reconciling items	<u>10</u>
Adjusted Balance per SAMS	\$ <u>11</u>
SAMS Reconciling Items:	
Cash on Hand	<u>12</u>
Cash in Transit	<u>13</u>
Adjustments	<u>14</u>
Other: _____	<u>15</u>
Total SAMS Reconciling Items	<u>16</u>
Balance per Agency Records	<u>17</u>
GAAP Adjustments:	
Lapse Period Collections	<u>18</u>
Unearned Revenue	<u>19</u>
Assessment Collections	<u>20</u>
Other: _____	<u>21</u>
Total GAAP Adjustments	<u>22</u>
Adjusted Balance	\$ <u>23</u>

Allocation of Revenues by Fund

	Balance per SAMS	Prior Year Reconciling Items	Adjusted Balance per SAMS	SAMS Reconciling Items	Balance per Agency Records	GAAP Adjustments	Adjusted Balance
Shared Fund(s) Number(s) <u>24</u>	\$ <u>26</u>	\$ <u>27</u>	\$ <u>28</u>	\$ <u>29</u>	\$ <u>30</u>	\$ <u>31</u>	\$ <u>32</u>
Nonshared Fund(s) Number(s) <u>25</u>							
Total Allocation of Revenues by Fund	\$ <u>33</u>	\$ <u>34</u>	\$ <u>35</u>	\$ <u>36</u>	\$ <u>37</u>	\$ <u>38</u>	\$ <u>39</u>

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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	MISCELLANEOUS JOURNAL ENTRIES (SCO-544)	REVISION NUMBER	
		14-001	

MISCELLANEOUS JOURNAL ENTRIES (SCO-544)

PURPOSE

The purpose of the Miscellaneous Journal Entries Form is to post reclassifying and adjusting journal entries that **are not** made by other forms. Entries on this form will automatically carry to the SCO-547 and SCO-548.

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 Miscellaneous Journal Entries Form should be completed when a journal entry needs to be posted to a trial balance, and it is not possible to post it from another package form. A reclassifying journal entry is posted when both the debit and credit affect only one financial statement (i.e., either the balance sheet or the operating statement). An adjusting journal entry is posted when the debit and credit affect both financial statements (i.e., the balance sheet and the operating statement).

All amounts reported on this form must be rounded to the nearest thousand. The SCO-544 form should be completed on the Comptroller's WEDGE system.

INSTRUCTIONS

Each journal entry will be assigned a unique number in sequential order by the WEDGE system. The account numbers can be obtained by referring to the GAAP Report Chart of Accounts (SAMS Procedure 27.50.20).

Every 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 journal entry. Documentation supporting the journal entry must be included on either the GAAP reporting forms or agency work papers.

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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2014	
PROCEDURE	MISCELLANEOUS JOURNAL ENTRIES (SCO-544)	REVISION NUMBER	
		15-001	

CONTENTS

Refer to Exhibits 27.20.44-A through 27.20.44-I for Reclassifying Journal Entries.
Refer to Exhibits 27.20.44-J through 27.20.44-S for Adjusting Journal Entries.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	From the SCO-544 main screen, click on either the “Miscellaneous Reclassifying Journal Entries” tab or the “Miscellaneous Adjusting Journal Entries” tab, as applicable.
(2)	For reclassifying journal entries, click on the middle “Manage Journal Entry” icon to add a new reclassifying journal entry. For adjusting journal entries, click on the far right “Manage Journal Entry” icon to add a new adjusting journal entry.
(3)	Enter a detailed description of the miscellaneous journal entry.
(4)	Click the “OK” button.
(5)	After clicking on the “Save Form” icon, click “Ok”
(6)	Click the “Add Account” button
(7)	Highlight the accounts to add.
(8)	Click the “OK” button
(9)	Enter the debit or credit amount for each account number
(10)	After clicking on the “Save Form” icon, click “Ok”
(11)	Click on the “Cog Wheel” icon in the upper right-hand corner.
(12)	Click “Publish Draft Journal” to post it to the trial balance
Note	If you leave the form before publishing the entry, you must click “Save” to retain the information on the form.

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main Miscellaneous Reclassifying Journal Entries Miscellaneous Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012

STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

Miscellaneous Journal Entry - (SCO544)

Reclass Entries		Adjusting Entries	
Draft	Published	Draft	Published
0	0	0	1
OK		OK	

Do Not Use This Form To Create/Publish Journal Entries For The Following Forms(SCO531, SCO538, SCO549, SCO540, SCO541, SCO542, SCO563, SCO565, SCO566, SCO567, SCO568, SCO577, SCO578) You MUST use the corresponding forms for managing their own entries

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main Miscellaneous Reclassifying Journal Entries Miscellaneous Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012

STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

There Are Currently No Journal Entry Worksheets On This Form. To Add A Form Specific Journal Entry, You May Click On The "Miscellaneous Reclassifying Journal Entry Worksheet Add" Toolbar Button

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main Miscellaneous Reclassifying Journal Entries Miscellaneous Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012

Agency Number
Fund Number
Record Type

STATE OF ILLINOIS
COMPTROLLER

There Are Currently No Journal Entry Worksheets On This Form. To Add A Form Specific Journal Entry, You May Click On The "Miscellaneous Reclassifying Journal Entry Worksheet Add" Toolbar Button

Create Miscellaneous Journal Entry

Journal Entry Worksheet Type RECLASS

Statement Type Accounts on The Same Statement

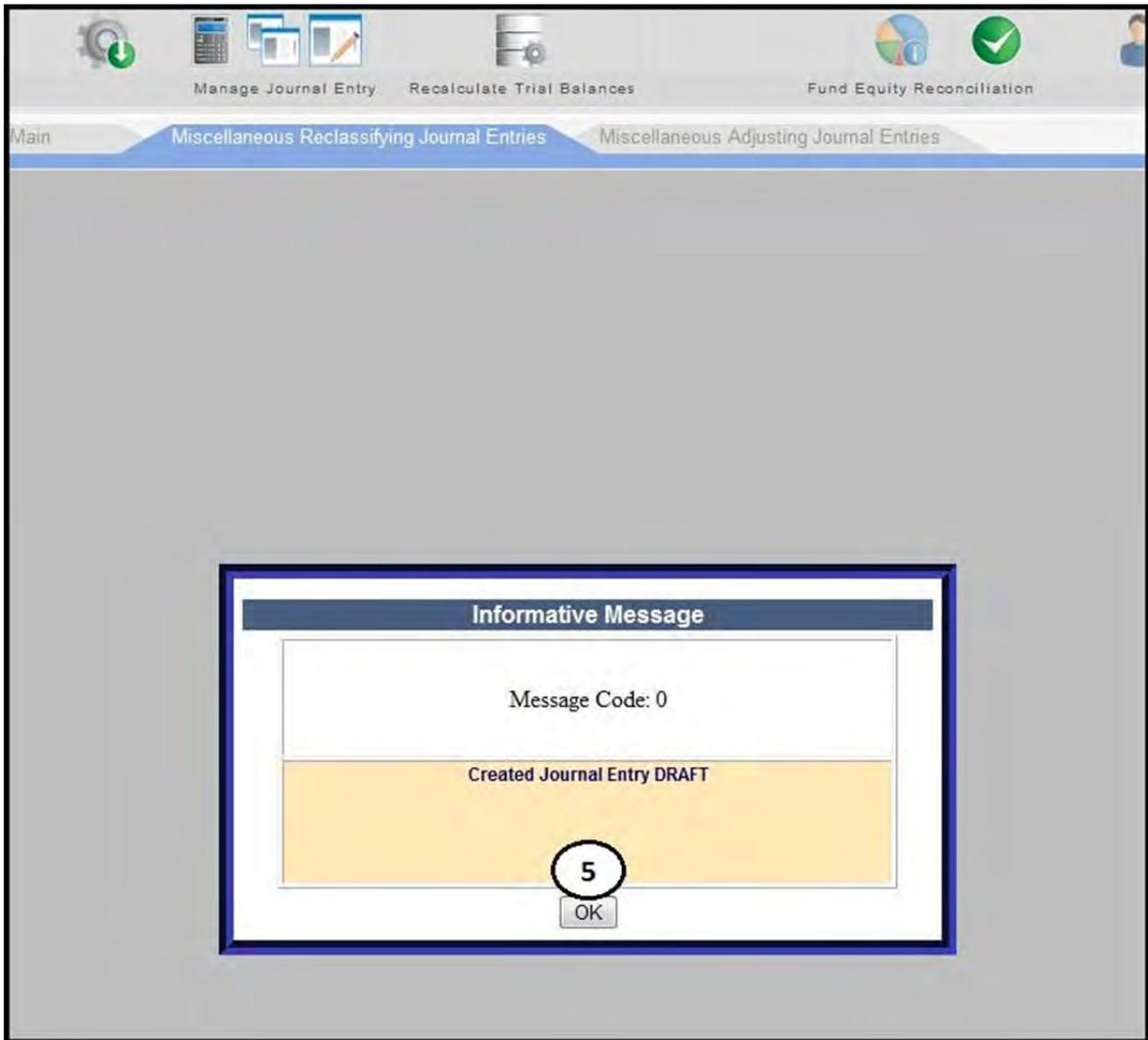
Worksheet Description

3

Please Provide All Required Information. You Can Select An Applicable Title From The List Or Type-In Your Own Title

4

OK Cancel



cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main Miscellaneous Reclassifying Journal Entries Miscellaneous Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012



STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

Journal Entry Management: SCO544 Worksheet (1)  

2013-02-14 09:48:08.71-Cindi, Ryan-Tinch(IOC)

This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

To reclassify fund balance per GASB 54-

Account Number	Account Description	Debit	Credit
		0	(0)

6 Add Account View History Add Note 

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main Miscellaneous Reclassifying Journal Entries Miscellaneous Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012

Agency Number
Fund Number
Record Type

**STATE OF ILLINOIS
COMPTROLLER**

Add Agency Fund Account Combination

Accounts

- 323-Nonspendable Endowments and Similar Funds(Fund Equity)
- 325-Nonspendable Other(Fund Equity)
- 330-Fund Balance Designated for Debt Service(Fund Equity)
- 332-Fund Balance Designated for Other(Fund Equity)
- 333-Fund Balance Designated Other(Fund Equity)
- 335-Invested in Capital Assets, Net of Related Debt(Fund Equity)
- 336-Restricted Net Assets, Debt Service(Fund Equity)
- 337-Restricted Net Assets, Capital Projects(Fund Equity)
- 338-Restricted Net Assets, Nonexpendable Purposes(Fund Equity)
- 340-Unassigned Fund Balance(Fund Equity)** **7**
- 341-Assigned Fund Balance(Fund Equity)
- 344-Committed Fund Balance(Fund Equity)**
- 347-Restricted Fund Balance(Fund Equity)
- 360-Total Liabilities and Fund Equity(Fund Equity)
- 401-Income Taxes(Revenue)
- 402-Refunds and Credit Memoranda(Revenue)

340,344

Choose Account(s).
TO Choose Multiple Accounts, Hold Down The CTRL Key While Making Your Selection **8**

OK Cancel

71-Cindi, Ryan-Tinch(IOC)
With This Worksheet Using
The Binon Above

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main Miscellaneous Reclassifying Journal Entries Miscellaneous Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012



**STATE OF ILLINOIS
COMPTROLLER**

Agency Number
Fund Number
Record Type

Journal Entry Management: SCO544 Worksheet (1)

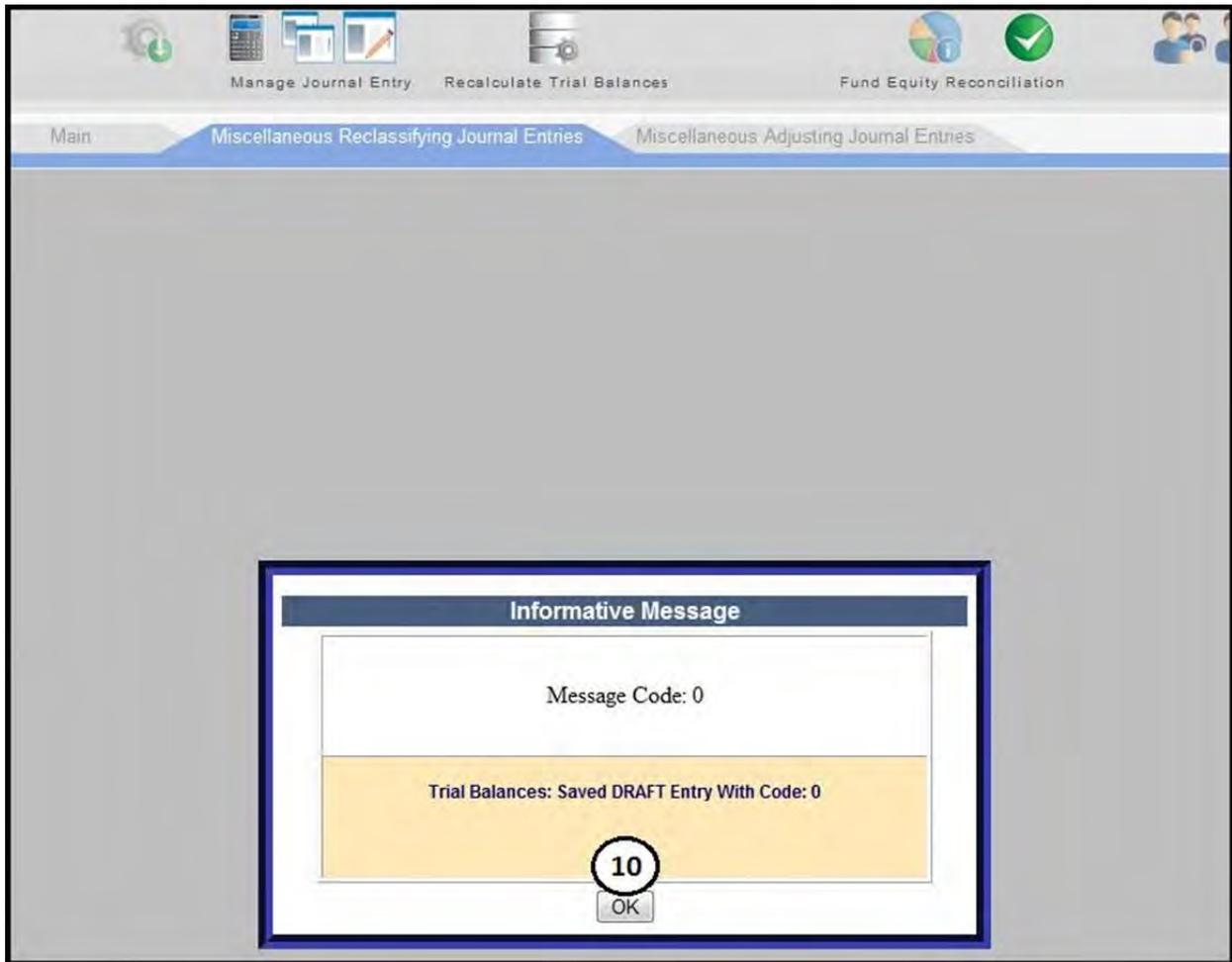
2013-02-14 10:02:11.28-Cindi, Ryan-Tinch(IOC)

This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

To reclassify fund balance per GASB 54

Account Number	Account Description	Debit	Credit	
340	Unassigned Fund Balance	9 100	(9 100)	Delete
344	Committed Fund Balance			Delete
		100	(100)	

Add Account View History Add Note 



cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main Miscellaneous Reclassifying Journal Entries Miscellaneous Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012



**STATE OF ILLINOIS
COMPTROLLER**

Agency Number
Fund Number
Record Type

11

Journal Entry Management: SCO544 Worksheet (1)

2013-02-14 10:02:11.28-Cindi, Ryan-Tinch(IOC)

This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

To reclassify fund balance per GASB 54

Account Number	Account Description	Debit	Credit	
340	Unassigned Fund Balance		(100)	Delete
344	Committed Fund Balance	100		Delete
		100	(100)	



cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main Miscellaneous Reclassifying Journal Entries Miscellaneous Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012

Agency Number
Fund Number
Record Type

Journal Entry Management: SCO544 Worksheet (1) 2013-02-14 10:02:11.28-Cindi, Ryan-Tinch(IOC)

This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

To reclassify fund balance per GASB 54

Account Number	
340	Unassigned
344	Committed

Add Account View History

Journal Entry Management: SCO544

By publishing this worksheet, a permanent record will be created in the target journal entry tables. Subsequent modifications to this worksheet will potentially reverse the target journal entries

12

Publish Draft Journal Cancel

Delete Delete

cycle Manage Journal Entry Recalculate Trial Balances **1** Fund Equity Reconciliation

Main Miscellaneous Reclassifying Journal Entries Miscellaneous Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012

 **STATE OF ILLINOIS
COMPTROLLER**

Agency Number
Fund Number
Record Type

Miscellaneous Journal Entry - (SCO544)

Reclass Entries			Adjusting Entries		
Draft	Published		Draft	Published	
<input type="text" value="0"/>	<input type="text" value="1"/>	OK	<input type="text" value="0"/>	<input type="text" value="1"/>	OK

Do Not Use This Form To Create/Publish Journal Entries For The Following Forms(SCO531, SCO538, SCO549, SCO540, SCO541, SCO542, SCO563, SCO565, SCO566, SCO567, SCO568, SCO577, SCO578) **You MUST use the corresponding forms for managing their own entries**

cycle Manage Joun **2** Recalculate Trial Balances Fund Equity Reconciliation

Main Miscellaneous Reclassifying Journal Entries Miscellaneous Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012



**STATE OF ILLINOIS
COMPTROLLER**

Agency Number
Fund Number
Record Type

Journal Entry Management: SCO544 Worksheet (1)

2013-02-08 09:23:33.997-Shuyan, Decker(Agency)
This Worksheet Has Been Published

To record accounts payable for held warrants at June 30.

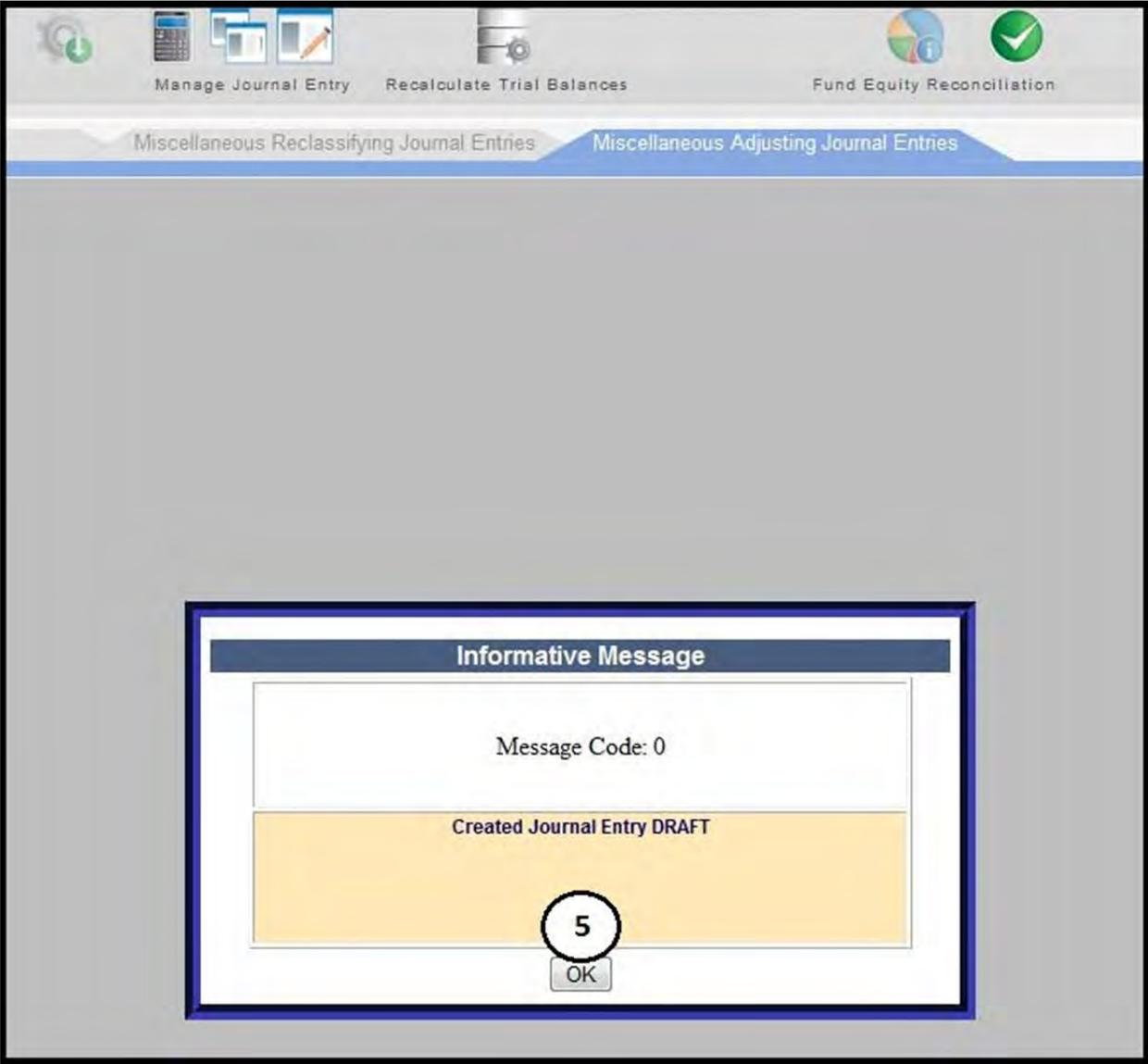
Account Number	Account Description	Debit	Credit	
205	Account Payable and Accrued Liabilities		(2141)	Delete
520	General Government	2141		Delete
		2141	(2141)	

Add Account View History Add Note ↻

The screenshot displays the 'Journal Entry Management: SCO544 Worksheet (1)' interface. A modal dialog box titled 'Create Miscellaneous Journal Entry' is open, containing the following fields and elements:

- Journal Entry Worksheet Type:** A dropdown menu with 'ADJUSTMENT' selected.
- Statement Type:** A dropdown menu with 'Accounts on Different Statements' selected.
- Worksheet Description:** A text input field with a circled '3' next to it.
- Message:** A yellow highlighted box with a dashed border containing the text: 'Please Provide All Required Information. You Can Select An Applicable Title From The List Or Type-In Your Own Title'. A circled '4' is positioned below this message.
- Buttons:** 'OK' and 'Cancel' buttons at the bottom of the dialog.

The background interface includes a navigation bar with 'Main', 'Miscellaneous Reclassifying Journal Entries', and 'Miscellaneous Adjusting Journal Entries'. The header identifies the user as 'Shuyan, Decker(Agency)' and the date as '2013-02-08 09:23:33.997'. A table of account numbers is partially visible on the left side of the screen.



cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main Miscellaneous Reclassifying Journal Entries **Miscellaneous Adjusting Journal Entries**

Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012



**STATE OF ILLINOIS
COMPTROLLER**

Agency Number
Fund Number
Record Type

Journal Entry Management: SCO544 Worksheet (1) 2013-02-08 09:23:33.997-Shuyan, Decker(Agency)
This Worksheet Has Been Published

To record accounts payable for held warrants at June 30.

Account Number	Account Description	Debit	Credit
205	Account Payable and Accrued Liabilities		(2141)
520	General Government	2141	
		2141	(2141)

Add Account View History Add Note

Journal Entry Management: SCO544 Worksheet (2) 2013-02-14 10:43:23.963-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

To record accounts receivable at June 30, 20xx.

Account Number	Account Description	Debit	Credit
		0	(0)

6 Add Account View History Add Note

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main Miscellaneous Reclassifying Journal Entries Miscellaneous Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SC0544
Miscellaneous Journal Entry
June 30, 2012

Agency Number
Fund Number
Record Type

Journal Entry Management: SC0544 Worksheet (1)

To record accounts payable

Account Number

205 Account P
520 General G

Add Account View

Journal Entry Manage

This Worksheet Has M

To record accounts receivable

Account Number

Shuyan, Decker(Agency)
Worksheet Has Been Published

Delete
Delete

Cindi, Ryan-Tinch(LOC)
Publish This Worksheet
Using The Button Above

Add Agency Fund Account Combination

Accounts

- 421-Other Taxes(Revenue)
- 422-Refunds and Credit Memoranda - Other Taxes(Revenue)
- 423-Riverboat Taxes(Revenue)
- 424-Hospital Assessment Taxes(Revenue)
- 426-Federal Operating Grants(Revenue)
- 427-Federal Capital Grants(Revenue)
- 428-Federal General Grants(Revenue)
- 429-Refunds and Credit Memoranda - Federal(Revenue)
- 431-Licenses and Fees(Revenue)** 7
- 432-Refunds and Credit Memoranda - Licenses and Fees(Revenue)
- 440-Interest and Other Investment Income(Revenue)
- 441-Other Revenues(Revenue)
- 442-Other Charges for Services(Revenue)
- 443-Other Operating Grants(Revenue)
- 444-Other Capital Grants(Revenue)
- 445-Refunds and Credit Memoranda - Other Revenues(Revenue)

135.431

Choose Account(s).
TO Choose Multiple Accounts, Hold Down The CTRL Key While Making Your Selection

8

OK Cancel

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main Miscellaneous Reclassifying Journal Entries **Miscellaneous Adjusting Journal Entries**

SCO544 **STATE OF ILLINOIS**
COMPTROLLER Fund Number
 Miscellaneous Journal Entry Record Type
 June 30, 2012

Journal Entry Management: SCO544 Worksheet (1)

2013-02-08 09:23:33.997-Shuyan, Decker(Agency)
This Worksheet Has Been Published

To record accounts payable for held warrants at June 30.

Account Number	Account Description	Debit	Credit	
205	Account Payable and Accrued Liabilities		(2141)	Delete
520	General Government	2141		Delete
		2141	(2141)	

Add Account View History Add Note

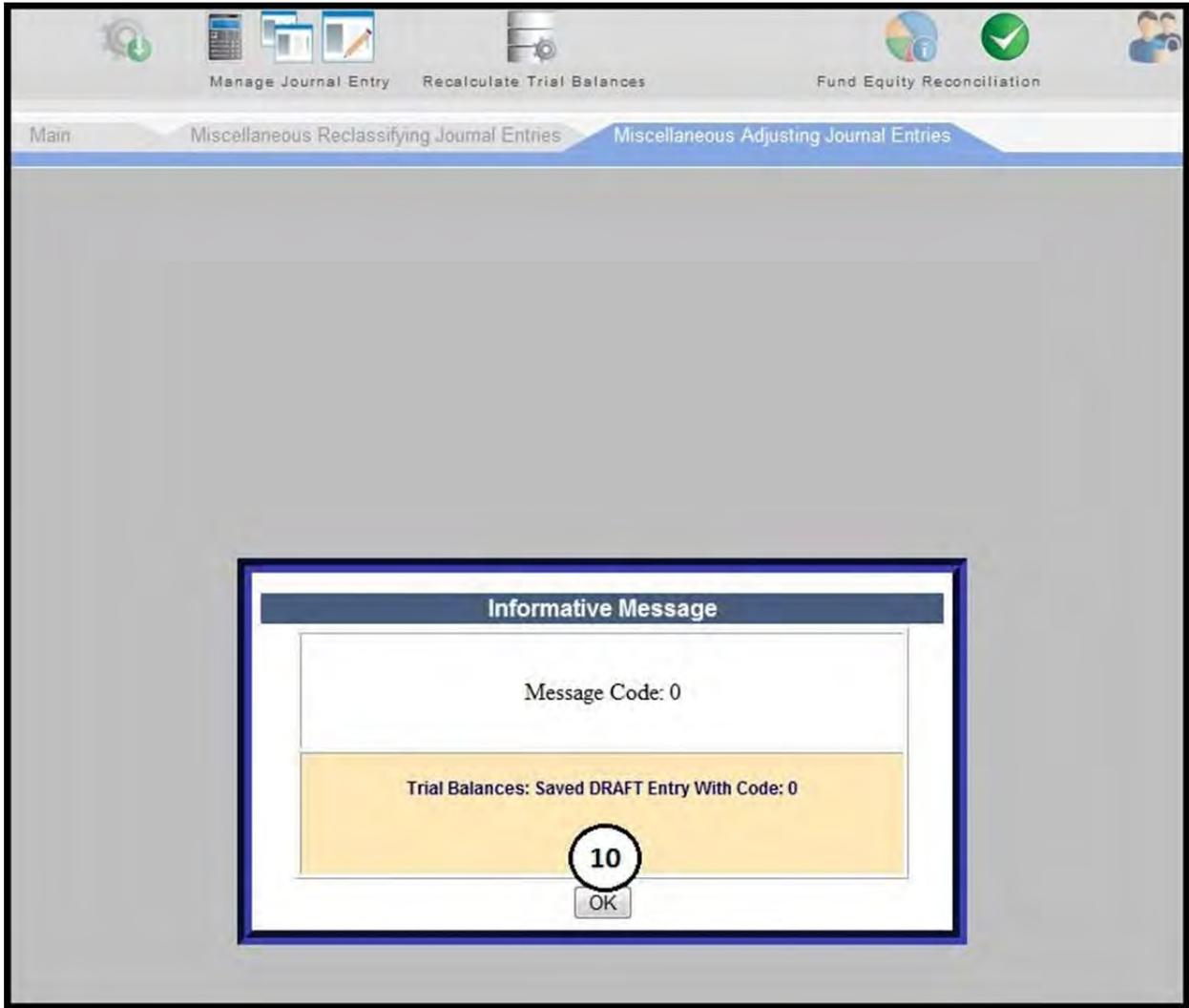
Journal Entry Management: SCO544 Worksheet (2)

2013-02-14 10:51:25.06-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

To record accounts receivable at June 30, 20xx

Account Number	Account Description	Debit	Credit	
135	Other Receivables	90	90	Delete
431	Licenses and Fees		(0)	Delete
		0	(0)	

Add Account View History Add Note



cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main Miscellaneous Reclassifying Journal Entries Miscellaneous Adjusting Journal Entries

SCO544  STATE OF ILLINOIS
COMPTROLLER

Miscellaneous Journal Entry Fund Number Record Type

June 30, 2012

Journal Entry Management: SCO544 Worksheet (1)  

2013-02-08 09:23:33.997-Shuyan, Decker(Agency)
This Worksheet Has Been Published

To record accounts payable for held warrants at June 30.

Account Number	Account Description	Debit	Credit	
205	Account Payable and Accrued Liabilities		(2141)	Delete
520	General Government	2141		Delete
		2141	(2141)	

Add Account View History Add Note 

11

Journal Entry Management: SCO544 Worksheet (2)  

2013-02-14 10:54:35.637-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

To record accounts receivable at June 30, 20xx.

Account Number	Account Description	Debit	Credit	
135	Other Receivables	50		Delete
431	Licenses and Fees		(50)	Delete
		50	(50)	

Add Account View History Add Note 

The screenshot displays the 'Journal Entry Management' interface for the State of Illinois Comptroller. The interface includes a navigation bar with options like 'Main', 'Miscellaneous Reclassifying Journal Entries', and 'Miscellaneous Adjusting Journal Entries'. The main content area shows a worksheet for 'SCO544' with a table of journal entries. A modal dialog box is overlaid on the screen, containing a warning message and a 'Publish Draft Journal' button. The number '12' is circled in the dialog box.

Journal Entry Management: SCO544

By publishing this worksheet, a permanent record will be created in the target journal entry tables. Subsequent modifications to this worksheet will potentially reverse the target journal entries

12

Publish Draft Journal Cancel

Account Number	Account Description	Debit	Credit
205	Account Payable		
520	General Government		
135	Other Receivables	50	
431	Licenses and Fees		50

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.45	1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	TRIAL BALANCE ENTRY (SCO-545)	REVISION NUMBER	
		14-001	

TRIAL BALANCE ENTRY (SCO-545)

PURPOSE

The purpose of the Trial Balance Entry Form is to post account balances, per agency records, that **are not** posted by other forms.

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 Trial Balance Entry Form should be completed for all Proprietary and Locally Held Funds for each account that has a beginning balance, according to agency records. All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank. This form should be completed on the Comptroller's WEDGE system. The system will automatically calculate and populate totals. Balances entered on this form will automatically carry forward to the applicable trial balance forms (SCO-521, SCO-522, SCO-526 and SCO-527).

INSTRUCTIONS

On the WEDGE system for a specific fund, open the SCO-545 form. Add applicable accounts to each account type (i.e., Asset, Liability, etc.) and enter the beginning balance into the Agency Records column. Note that this form **MUST** be saved after each amount is entered before adding the next account. Once all accounts are entered, the agency records must be published to populate the trial balance forms.

CONTENTS

Refer to Exhibits 27.20.45-A through 27.20.45-C.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.45	2 of 2
PROCEDURE	TRIAL BALANCE ENTRY (SCO-545)	EFFECTIVE DATE	July 1, 2012
		REVISION NUMBER	NEW

REFERENCE

CONTENTS

- (1) Click the “Add” button to add an account in the appropriate fund type category.
- (2) Click the down arrow drop-down box to select an account to add.
- (3) Click the “OK” button.
- (4) Enter balance into “Agency Records” field. Save the form.
- (5) Click the “Publish Agency Records” (cog wheel) icon to post amounts to the trial balance forms.

Comprehensive Annual Financial Reporting
SCQ545
Proprietary and Locally Held Fund Trial Balance Entry
June 30, 2012

STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

Account Number	Account Description	Amounts Per SAMS	Agency Records	Difference
Asset				
Cumulative Agency Records				
Liability				
Cumulative Agency Records				
Fund Equity				
Cumulative Agency Records				
Revenue				

Add Agency Fund Account Combination

Accounts 2

Choose an Account 3

OK Cancel

5
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation

Comprehensive Annual Financial Reporting
SC0545
Proprietary and Locally Held Fund Trial Balance Entry
June 30, 2012



**STATE OF ILLINOIS
COMPTROLLER**

Agency Number
Fund Number
Record Type

Account Number	Account Description	Amounts Per SAMS	Agency Records	Difference
Asset				
102	Locally-held Cash and Cash Equivalents (By:Agency)	0	0	0
Cumulative Agency Records		0	0	0
Liability				
Cumulative Agency Records				
Fund Equity				
340	Unassigned Fund Balance (By:Agency)	0	-1	-1
Cumulative Agency Records		0	-1	-1
Revenue				
440	Interest and Other Investment Income (By:Agency)	0	-5097	-5097
Cumulative Agency Records		0	-5097	-5097
Expenditure				
520	General Government (By:Agency)	0	109	109
570	Transfers-Out (By:Agency)	0	4989	4989
Cumulative Agency Records		0	5098	5098
Expense				
Cumulative Agency Records				

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.46	1 of 1
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2015	
PROCEDURE	GOVERNMENT-WIDE ADJUSTING JOURNAL ENTRIES (SCO-546)	REVISION NUMBER	
		16-001	

GOVERNMENT-WIDE ADJUSTING JOURNAL ENTRIES (SCO-546)

Beginning in Fiscal Year 2015, the SCO-546 form has been combined with the SCO-553 form as an electronic form on the Comptroller's WEDGE system. The Manual form is no longer applicable.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.47	1 of 1
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	RECLASSIFYING JOURNAL ENTRIES (SCO-547)	REVISION NUMBER	
		14-001	

RECLASSIFYING JOURNAL ENTRIES (SCO-547)

PURPOSE

The purpose of the Reclassifying Journal Entries (Exhibit 27.20.47-A) is to provide a form to accumulate all reclassifying journal entries.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-531, SCO-544, and SCO-549 forms. 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 Reclassifying Journal Entries Form will be updated by the WEDGE system when a reclassifying journal entry is posted to the trial balance, via another package form. A reclassifying journal entry is posted when both the debit and credit affect only one financial statement (i.e., either the balance sheet or the operating statement).

CONTENTS

Refer to Exhibit 27.20.47-A.



STATE OF ILLINOIS
COMPTROLLER

State of Illinois

Agency

Reclassifying Journal Entries

Fund

June 30, 2011

Record Type

SCO544 Worksheet(1) Record Capital Outlays per SCO-538

Account	Debit	Credit
520 General Government	-	(1,566)
550 Capital Outlay	1,566	-
Total	1,566	(1,566)

SCO544 Worksheet(2) To reclassify accounts payable to due to

Account	Debit	Credit
205 Account Payable and Accrued Liabilities	8,134	-
208 Due To Other Government-Federal	-	(2)
209 Due To Other Governments-Local	-	(7,206)
215 Due to Other Funds	-	(886)
216 Due to Component Units	-	(40)
Total	8,134	(8,134)

SCO544 Worksheet(3) To reclassify internal reimbursement transactions per the SCO-567

Account	Debit	Credit
441 Other Revenues	181	-
520 General Government	-	(181)
Total	181	(181)

SCO567 Worksheet(1) To reclassify transfers from fiduciary funds per SCO-567

Account	Debit	Credit
431 Licenses and Fees	-	(104)
565 Transfers-In	104	-
Total	104	(104)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.48	1 of 1
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	ADJUSTING JOURNAL ENTRIES (SCO-548)	REVISION NUMBER	
		14-001	

ADJUSTING JOURNAL ENTRIES (SCO-548)

PURPOSE

The purpose of the Adjusting Journal Entries (Exhibit 27.20.48-A) is to provide a form to accumulate all adjusting journal entries.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-531, SCO-544 and SCO-549 forms. 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 Adjusting Journal Entries Form will be updated by the WEDGE system when an adjusting journal entry is posted to the trial balance, via another package form. An adjusting journal entry is posted when the debit and credit affect both financial statements (i.e., the balance sheet and the operating statement).

CONTENTS

Refer to Exhibit 27.20.48-A.



STATE OF ILLINOIS
COMPTROLLER

State of Illinois
Adjusting Journal Entries
June 30, 2011

Agency
Fund
Record Type

SCO529 Worksheet(1) Closing Entry

Account	Debit	Credit
340 Unassigned Fund Balance	-	(545)
584 Closing Entry (Revenue)	20,904	-
587 Closing Entry (Expenditure)	-	(20,359)
Total	20,904	(20,904)

SCO544 Worksheet(1) To record payables due to held warrants

Account	Debit	Credit
205 Account Payable and Accrued Liabilities	-	(19)
209 Due To Other Governments-Local	-	(15,813)
216 Due to Component Units	-	(1)
520 General Government	15,833	-
Total	15,833	(15,833)

SCO549 Worksheet(1) SCO549 Default Adjusting Journal Entry

Account	Debit	Credit
101 Cash on Deposit with State Treasurer (including intransit items)	300	-
205 Account Payable and Accrued Liabilities	-	(376)
208 Due To Other Government-Federal	-	(1)
209 Due To Other Governments-Local	-	(325)
215 Due to Other Funds	-	(2)
520 General Government	404	-
Total	704	(704)

SCO567 Worksheet(1) To record due from related to held transfers per SCO-567

Account	Debit	Credit
141 Due From Other Funds	17,420	-
565 Transfers-In	-	(17,420)
Total	17,420	(17,420)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.49	1 of 7
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	SUMMARY OF LIABILITIES (SCO-549)	REVISION NUMBER	
		14-001	

SUMMARY OF LIABILITIES (SCO-549)

PURPOSE

The purpose of the Summary of Liabilities Form (Exhibit 27.20.49-A) is to assist agencies in determining and documenting a fund's liabilities and related accrued expenditures for GAAP reporting.

When applicable, this form must be completed annually and sent to the Comptroller's Office. Two copies of the SCO-549 should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Summary of Liabilities should be completed for all governmental funds (shared, nonshared, and locally held fund GAAP Package's) which report liabilities. The SCO-549 should be prepared on the Comptroller's WEDGE system. For GAAP reporting purposes, liabilities generally consist of accounts payable and accrued liabilities, due to other government – federal, due to other governments – local, due to other funds, due to component units and due to primary government.

Accounts payable is a liability account reflecting open amounts on account that are owed to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments). Accounts payable include liabilities for goods received or services performed before June 30, but for which payment vouchers have not been processed by either the Comptroller's Office for Treasury held funds or the administering agency for locally held funds.

Accrued liabilities are estimates of expenditures incurred but not due until a later date (e.g., wages, employee benefits, travel expenses, and utility bills).

Separate liability accounts record amounts due to other funds or to other governments. The following accounts record governmental transactions: due to other government – federal, due to other governments – local, due to other funds, due to component units and due to primary government. These liability accounts represent transactions between governmental units or funds in which goods or services were received by June 30, but for which payment has not been made. The due to other funds account represents transactions between two primary government funds or two component unit funds of the same component unit. Transactions between a primary government fund and a

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.49	2 of 7
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	SUMMARY OF LIABILITIES (SCO-549)	REVISION NUMBER	
		14-001	

component unit fund are recorded in either the due to primary government account or the due to component units account. Transactions between a component unit and another component unit are recorded in the due to component units account.

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

Accounts payable and accrued liabilities can be determined by a review of an in-place receiving system or by using a reasonable estimate.

In-Place Receiving System

An in-place receiving system is a set of procedures and records designed to account for incoming goods and services and to compare the goods and services received to amounts billed by vendors. This type of system allows an agency to determine the amount due and owing as goods and services are received. All goods and services received prior to fiscal year end, but unpaid, are to be reported as liabilities. If an agency does not maintain an in-place receiving system, alternative procedures must be followed to determine liabilities at fiscal year-end.

Reasonable Estimation

If an agency does not maintain an in-place receiving system, a reasonable estimate must be utilized to project the amount of lapse period expenditures (or expenditures made subsequent to the end of the lapse period for continuing appropriation accounts) disbursed for goods received or services performed as of June 30. These disbursements must be recorded as expenditures and liabilities. The difference between actual disbursements and estimated expenditures and liabilities must be recorded as encumbrances. This alternative approach requires judgment and, if reasonably applied, results in the recording of materially correct amounts.

No Formal Agency Approach

Each Agency is encouraged to use internal records and procedures to develop an appropriate estimation approach. For those agencies that have not yet developed a formal approach, the Comptroller's Office has developed the following procedures.

July lapse period disbursements in excess of \$25,000 should be analyzed. Goods and services received **prior** to June 30 should be recorded as expenditures and liabilities. All professional and artistic contracts (detail object #1240 - #1245) must be performed as of June 30 of the fiscal year to be considered an outstanding liability as of June 30 and eligible for payment out of the expiring

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.49	3 of 7
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	SUMMARY OF LIABILITIES (SCO-549)	REVISION NUMBER	
		14-001	

appropriation and should be recorded as liabilities.

The Comptroller's Office will provide a special report to agencies, *Summary of Unexpended Appropriations and July Expenditures by Agency, Fund Division and Account (SCO-549-A)*, for completing the July Actual column on Form SCO-549. This report reflects spending by lapsing appropriation account, which must be separated into the following accounts: accounts payable and accrued liabilities (205), due to other government – federal (208), due to other government – local (209), due to other funds (215), due to component units (216), or due to primary government (217). Blank lines are provided on the report to segregate each appropriation account. In some cases, proper segregation is obvious. For example, personal services expenditures (detail object #1120) would be classified as accounts payable and accrued liabilities. Retirement expenditures (detail object #1161) would be classified as due to other funds (or if the paying agency is a component unit, due to a primary government). Social security expenditures (detail object #1170) would be classified as due to other government – federal. In cases where spending from one appropriation account encompasses several liability accounts, analysis is more difficult and requires use of internal agency records. GAAP expenditure codes and the unexpended appropriation amounts as of July 31 per SAMS are also included in this report.

A second report, the *Fund/Vendor Report (CW950P)* provides a partial analysis of the due to other funds, due to component units, and due to primary government amounts reported on the July spending report, SCO-549-A, described above. The CW950P provides the voucher number, warrant number, amount and appropriation account number for each payment made to another State agency. It is important to note the report may **not** be all-inclusive, as correct usage of vendor identification numbers by the agency will determine reliability of the report; however, the report can provide a basis for performing a reconciliation of due to/from amounts.

August expenditures and liabilities should be estimated through an analysis of unliquidated obligation balances or, for unobligated items, the unexpended appropriation amounts at July 31. The review of unliquidated obligation balances or unexpended appropriation amounts may be limited to items in excess of \$25,000, except for amounts due to other funds where a more detailed analysis may be required. The Comptroller's Office will also provide a special report, *Worksheet for Calculating Liabilities as of June 30 to be paid during August (SCO-549-C)*, to assist in completing the August Estimate column on Form SCO-549. Line items on the report are divided into obligated and unobligated categories. The contract/obligation number, appropriation account number, vendor name, and unliquidated amount in excess of \$25,000 at July 31 are provided for **obligated line items**. Blank lines are provided for the appropriation account number and projected spending for items/services received by June 30 for **unobligated line items** (in excess of \$25,000). The unexpended appropriation amount at July 31 can be found on the *Summary of Unexpended Appropriations and*

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July Expenditures By Agency Fund Division and Account (SP590P) (SCO-549-A) which was previously discussed.

Agencies with reappropriated accounts or liabilities payable from future years' appropriations may use estimation techniques similar to those explained above to determine the portion of total expenditures and liabilities not paid out of lapsing appropriations. These amounts can then be posted directly to the appropriate columns on Form SCO-549.

SPECIAL CLASSIFICATION PROBLEMS

Capital outlay expenditures (GAAP report account 550) disbursed during lapse period and meeting the definition of a liability (received as of June 30) must be segregated from the agency's normal GAAP expenditure account (e.g., general government) and recorded separately on Form SCO-549 as capital outlays in the appropriate liability account (e.g., accounts payable and accrued liabilities, due to other funds, etc.). Only liabilities meeting the capitalization threshold should be shown as capital outlay expenditures. Those less than the capitalization threshold should be reported in the agency's normal GAAP expenditure account. Amounts for the capital outlay expenditure accrual must be obtained from Form SCO-538 to ensure capital outlay expenditure amounts reflected on Form SCO-549 agree to the current year payables reported on Form SCO-538.

Payables representing in-transit amounts for nonshared funds only at June 30, CY should be separately disclosed (in account 101) from the expenditure accounts. Refer to the Nonshared SAMS Reconciliation Form (SCO-534) for current year in-transit amounts. The debit to account 101 – Cash on Deposit with State Treasurer is **not** applicable to shared funds.

ENCUMBRANCES

Encumbrances are defined as agency contracts, purchase orders or commitments entered into prior to June 30 which relate to the purchase of goods that were not received as of June 30. The information reported on the Encumbrance Tab within WEDGE is used by the Office of the Comptroller to complete the Encumbrance Computation (see procedure 27.20.50 for more information).

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The Encumbrance Tab contains two fields as defined below.

Amount of liabilities related to mandatory transfers at June 30 – (excluding amounts reported as liabilities payable from future years’ appropriations)

Amount of liabilities payable from future years’ appropriations at June 30

The total of the amounts reported as liabilities related to liabilities payable from future appropriations should agree to the total of the Future Appropriations column on the Account Details tab. Additionally, enter the amount of liabilities related to mandatory transfers, if applicable.

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Refer to Exhibit 27.20.49-A through 27.20.49-K

REFERENCE	CONTENTS
(1)	Click on the “Add” button of the appropriate liability account.
(2)	Highlight the account(s) to be debited. If there is more than one account, holding the Control key while selecting the account will allow for multiple accounts to be added at once.
(3)	After all accounts are selected, click on the “Ok” button.
(4)	Enter the liability amount associated with each account in the appropriate category (i.e. July Actual, August Estimate, Future Appropriations). The totals and sub totals will be automatically calculated. Repeat steps (1) through (4) until all appropriate liability account entries have been completed. At this point, the form needs to be saved. If the user navigates away from the form without saving, all information will have to be reentered. If the Future Appropriations column is used, the second tab of this form “Encumbrances” should be completed.
(5)	Click on the “Encumbrance” tab
(6)	The amount of Future Appropriations will be automatically populated from the “Account Details” tab. Enter the appropriate amounts related to mandatory transfers, if applicable. At this point, the form should be saved. If the user navigates away from the form without saving, all information will have to be reentered.
(7)	Once all information is entered and the form has been saved, click on the “Manage Journal Entry” calculator icon.

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REFERENCE

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- (8) Click on the “Form Specific Adjusting Journal Entries” tab.
- (9) Click on the Cog Wheel Icon
- (10) Click on the “Publish Draft Journal” button
- (11) When the Informative Message appears to indicate the journal entry has been created, click “Ok”.
- (12) The system now indicates that the worksheet has been published. No further action is necessary.

Comprehensive Annual Financial Reporting					
SUMMARY OF LIABILITIES					
June 30, 2012					
		Lapsed Period		Future Appropriations	Totals
Recap By Report Account		July Actual	August Estimate		
205-Account Payable and Accrued Liabilities					
Sub Totals		0	0	0	0
1 Add					
208-Due To Other Government-Federal					
Sub Totals		0	0	0	0
1 Add					
209-Due To Other Governments-Local					
Sub Totals		0	0	0	0
1 Add					
215-Due to Other Funds					
Sub Totals		0	0	0	0
1 Add					
216-Due to Component Units					
Sub Totals		0	0	0	0
1 Add					
217-Due to primary government					
Sub Totals		0	0	0	0
1 Add					
278-Other Obligations, Current					
Sub Totals		0	0	0	0
1 Add					
Grand Totals		0	0	0	0

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Account Details Encumbrance

Comprehensive Annual Financial Reporting
SCP549
Summary of Liabilities
June 30, 2012

Agency Number
Fund Number
Record Type

205-Account Payable
Recap By R

208-Due To Other Gov
Recap By R

Add Agency Fund Account Combination

Accounts

- 505-Education(Expenditure)
- 510-Employment and Economic Development(Expenditure)
- 515-Health and Social Services(Expenditure) 2**
- 520-General Government(Expenditure)
- 525-Transportation(Expenditure)
- 530-Public Protection and Justice(Expenditure)
- 535-Environmental and Business Regulation(Expenditure)
- 540-Debt Service-Principal(Expenditure)
- 545-Debt Service-Interest(Expenditure)
- 550-Capital Outlay(Expenditure) 2**
- 552-Intergovernmental(Expenditure)
- 558-Excess Revenues / Other Sources(Revenue)
- 559-Deficiency Expenditures / Other Uses(Expenditure)
- 565-Transfers-In(Revenue)
- 570-Transfers-Out(Expenditure)
- 571-Premiums on General and Special Obligation Bonds Issues(Revenue)

101,515,550

Choose an Account

3

OK Cancel

cycle

Manage Journal Entry

Recalculate Trial Balances

Fund Equity Reconciliation

Comprehensive Annual Financial Reporting

SCO549

Summary of Liabilities

June 30, 2012



**STATE OF ILLINOIS
COMPTROLLER**

Agency Number

Fund Number

Record Type

205-Account Payable and Accrued Liabilities

Recap By Report Account	Lapsed Period		Future Appropriations	Totals
	July Actual	August Estimate		
205-101-SCO549 Cash on Deposit with State Treasurer (including intransit items)	4 100	4 0	4 25	125 Delete
205-515-SCO549 Health and Social Services	4 0	4 100	4 0	100 Delete
205-550-SCO549 Capital Outlay	4 0	4 50	4 0	50 Delete
Sub Totals	100	150	25	275

[Add](#)

208-Due To Other Government-Federal

Recap By Report Account	Lapsed Period		Future Appropriations	Totals
	July Actual	August Estimate		
Sub Totals	0	0	0	0

[Add](#)

cycle

5

Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation

Account Details
Encumbrance

Comprehensive Annual Financial Reporting

SCO549

Summary of Liabilities

June 30, 2012

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Agency Number

Fund Number

Record Type

205-Account Payable and Accrued Liabilities

Recap By Report Account	Lapsed Period		Future Appropriations	Totals
	July Actual	August Estimate		
205-101-SCO549 Cash on Deposit with State Treasurer (including intransit items)	<input type="text" value="100"/>	<input type="text" value="0"/>	<input type="text" value="25"/>	<input type="text" value="125"/> Delete
205-515-SCO549 Health and Social Services	<input type="text" value="0"/>	<input type="text" value="100"/>	<input type="text" value="0"/>	<input type="text" value="100"/> Delete
205-550-SCO549 Capital Outlay	<input type="text" value="0"/>	<input type="text" value="50"/>	<input type="text" value="0"/>	<input type="text" value="50"/> Delete
Sub Totals	100	150	25	275

208-Due To Other Government-Federal

Recap By Report Account	Lapsed Period		Future Appropriations	Totals
	July Actual	August Estimate		
Sub Totals	0	0	0	0

 cycle	 Manage Journal Entry	 Recalculate Trial Balances	 Fund Equity Reconciliation
Account Details		Encumbrance	
Comprehensive Annual Financial Reporting SC0549 Summary of Liabilities June 30, 2013		STATE OF ILLINOIS COMPTROLLER	Agency Number Fund Number Record Type
Amount of liabilities related to mandatory transfers at June 30 (excluding amounts reported as liabilities payable from future years' appropriations)	<input type="text" value="6"/>	<input type="text" value="0"/>	
Amount of liabilities payable from future years' appropriations at June 30	<input type="text" value="6"/>	<input type="text" value=""/>	

cycle
7
Open Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation

Account Details
Encumbrance

Comprehensive Annual Financial Reporting
SCO549
Summary of Liabilities
June 30, 2012

**STATE OF ILLINOIS
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Agency Number
Fund Number
Record Type

205-Account Payable and Accrued Liabilities

Recap By Report Account	Lapsed Period		Future Appropriations	Totals	
	July Actual	August Estimate			
205-101-SCO549 Cash on Deposit with State Treasurer (including intransit items)	100	0	25	125	<input type="button" value="Delete"/>
205-515-SCO549 Health and Social Services	0	100	0	100	<input type="button" value="Delete"/>
205-550-SCO549 Capital Outlay	0	50	0	50	<input type="button" value="Delete"/>
Sub Totals	100	150	25	275	

208-Due To Other Government-Federal

Recap By Report Account	Lapsed Period		Future Appropriations	Totals	
	July Actual	August Estimate			
Sub Totals	0	0	0	0	

cycle Manage Journal Entry Recalculate Trial Balances Fund Reconciliation

8

Main Form Specific Journal Entry Reclassifying Journal Entries Form Specific Adjusting Journal Entries

Comprehensive Annual Financial Reporting
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Summary of Liabilities
June 30, 2012



STATE OF ILLINOIS
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Agency Number
Fund Number
Record Type

Form Specific Journal Entry - (SCO549)

Reclass Entries		Adjusting Entries	
		Draft	Published
Not Applicable		<input type="text" value="1"/>	<input type="text" value="0"/>
			Not In Synch

This Form Has Been Designed To Allow You To Add Journal Entries For Your Form ALWAYS, Check the Latest WEDGE User Manual and Online Documentation for the Latest Instructions Regarding Managing Form Specific Journal Entries You MUST use the corresponding forms for managing their own journal entries

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main Form Specific Journal Entry Reclassifying Journal Entries Form Specific Adjusting Journal Entries

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**STATE OF ILLINOIS
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Agency Number
Fund Number
Record Type

Journal Entry Management: SCO549 Worksheet (1) 9

2013-02-26 10:42:53.907-Cindi, Ryan-Tinch(IOC)

This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

SCO549 Default Adjusting Journal Entry

Account Number	Account Description	Debit	Credit	
101	Cash on Deposit with State Treasurer (including intransit items)	125		Delete
205	Account Payable and Accrued Liabilities		(275)	Delete
515	Health and Social Services	100		Delete
550	Capital Outlay	50		Delete
		275	(275)	

Add Account View History Add Note

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main Form Specific Journal Entry Reclassifying Journal Entries Form Specific Adjusting Journal Entries

Comprehensive Annual Financial Reporting
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STATE OF ILLINOIS
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Agency Number
Fund Number
Record Type

Journal Entry Management: SCO549 Worksheet (1)

2013-02-26 10:42:53.907-Cindi, Ryan-Tinch(IOC)

This Worksheet Has Not Been Published: Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

SCO549 Default Adjusting Journal Entry

Account Number	Account
101	Cash on Deposit with State (items)
205	Account Payable and Accounts Receivable
515	Health and Social Services
550	Capital Outlay

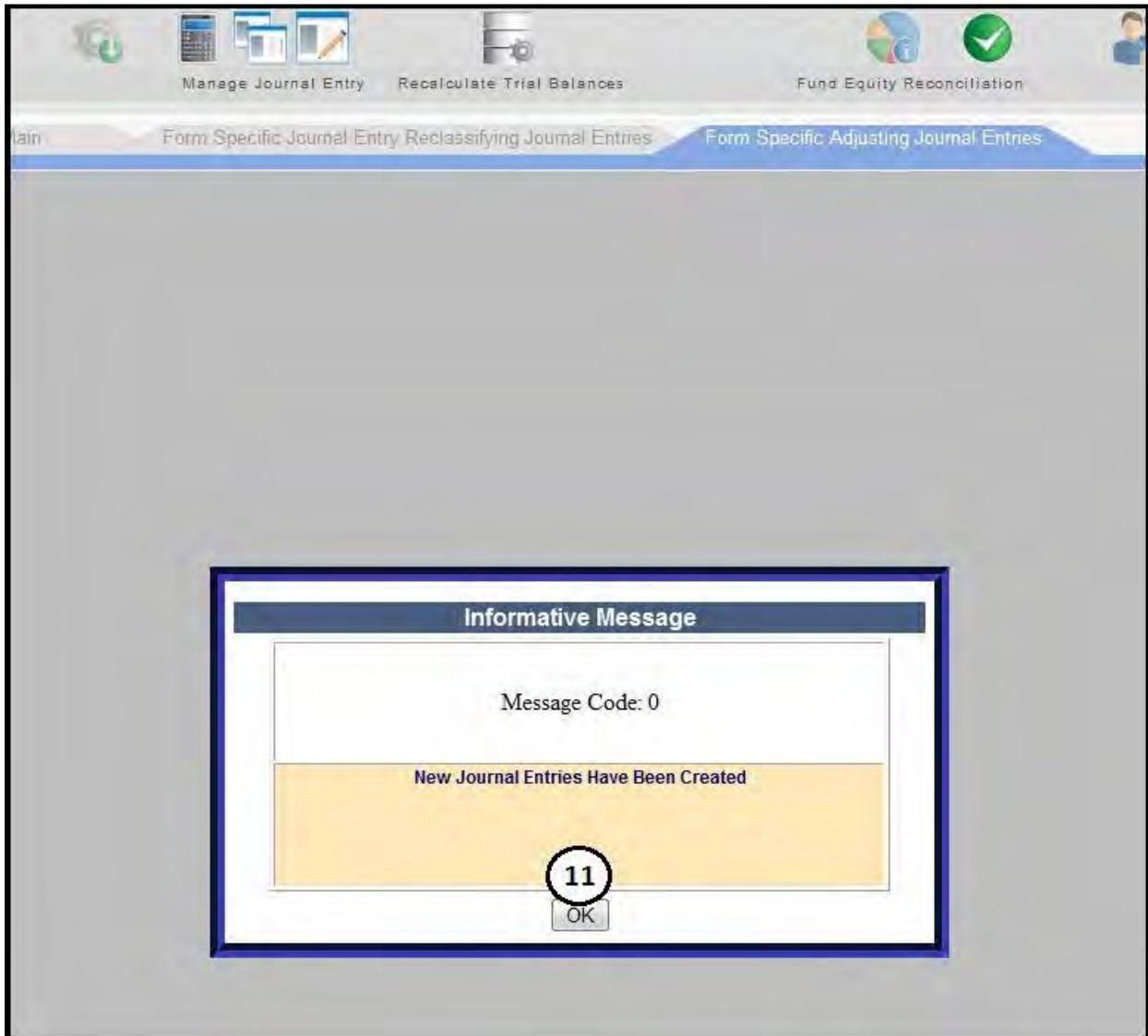
Journal Entry Management: SCO549

By publishing this worksheet, a permanent record will be created in the target journal entry tables. Subsequent modifications to this worksheet will potentially reverse the target journal entries

10

Publish Draft Journal Cancel

View History Add Note



cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main Form Specific Journal Entry Reclassifying Journal Entries Form Specific Adjusting Journal Entries

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June 30, 2012



**STATE OF ILLINOIS
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Agency Number
Fund Number
Record Type

Journal Entry Management: SCO549 Worksheet (1)

2013-02-26 11:19:38.467-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Been Published

SCO549 Default Adjusting Journal Entry 12

Account Number	Account Description	Debit	Credit	
101	Cash on Deposit with State Treasurer (including intransit items)	125		Delete
205	Account Payable and Accrued Liabilities		(275)	Delete
515	Health and Social Services	100		Delete
550	Capital Outlay	50		Delete
		275	(275)	

Add Account View History Add Note 

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PROCEDURE	ENCUMBRANCE COMPUTATION (SCO-550)	EFFECTIVE DATE July 1, 2014	REVISION NUMBER 15-001

ENCUMBRANCE COMPUTATION (SCO-550)

PURPOSE

The purpose of the Encumbrance Computation Form (Exhibit 27.20.50-A) is to provide a worksheet to determine the amount of encumbrances to be disclosed for each year-end reporting package. GASB 54, Paragraph 24, requires disclosure of significant encumbrances in the notes to the financial statements.

This form is not required to be completed. Encumbrance computations will be completed annually by the Comptroller's Office.

GENERAL

Encumbrance computations should be completed for all year-end reporting packages for governmental funds which either have lapse period expenditures or liabilities recorded. Encumbrances are defined as agency contracts, purchase orders or commitments entered into prior to June 30 (except for reappropriated accounts), which relate to the purchase of goods that were not received as of June 30.

Agency personnel may use this form as a worksheet in analyzing whether significant encumbrances exist and may require disclosure.

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CONTENTS

Refer to Exhibit 27.20.50-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 official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter lapse period expenditures. This amount may be entered from the Summary of Appropriations and Expenditures by Agency and Fund (SE04) Report.
(7)	Enter the amount of liabilities related to mandatory transfers at June 30 (excluding amounts reported as liabilities payable from future years' appropriations). This amount may be entered from the liabilities related to mandatory transfers at June 30 reported on Form SCO-549 submitted by the agency.
(8)	Enter the amount of liabilities payable from future years' appropriations. This amount may be entered from the amount of liabilities payable from future years' appropriations reported on Form SCO-549 submitted by the agency.
(9)	Enter the total amount of liabilities at June 30. This amount may be entered from the total amount of liabilities at June 30 reported on Form SCO-549 submitted by the agency.
(10)	This amount is calculated by subtracting (9) from the sum of (6), (7), and (8).

State of Illinois Encumbrance Computation June 30, 20 _____	Agency _____ Agency # _____ Fund Name _____ Fund # _____
--	---

	Nearest Thousand	
Lapse Period Expenditures per Summary of Appropriations and Expenditures by Agency, Fund, Division, and Account	\$	
Amount of liabilities related to mandatory transfers (excluding amounts reported as liabilities payable from future years' appropriations) (from Form SCO-549)		
Amount of liabilities payable from future years' appropriations (from Form SCO-549)		
Less: Total Liabilities (from Form SCO - 549)		
Reserve for Encumbrances	\$	

State of Illinois Encumbrance Computation June 30, 20 1		Agency 2 Agency # 3 Fund Name 4 Fund # 5
	Nearest Thousand	
Lapse Period Expenditures per Summary of Appropriations and Expenditures by Agency, Fund, Division, and Account	\$ 6	
Amount of liabilities related to mandatory transfers (excluding amounts reported as liabilities payable from future years' appropriations) (from Form SCO-549)	7	
Amount of liabilities payable from future years' appropriations (from Form SCO - 549)	8	
Less: Total Liabilities (from the SCO - 549)	9	
Reserve for Encumbrances	\$ 10	

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SAMS TO GAAP RECONCILIATION-ACCOUNTS RECEIVABLE (SCO-551)

PURPOSE

The purpose of the SAMS To GAAP Reconciliation-Accounts Receivable Form (Exhibit 27.20.51-A) is to provide a detailed reconciliation between the SAMS form filed quarterly with the Comptroller's Office (Quarterly Summary of Accounts Receivable Report, C-97) and the GAAP Trial Balance form filed annually with the Comptroller's Office.

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 SAMS to GAAP Reconciliation-Accounts Receivable should be completed by all year-end reporting packages which report accounts receivable on the GAAP trial balance or on the C-97, Quarterly Summary of Accounts Receivable Report.

All amounts reported on this form must be rounded to the nearest thousand. Any addition or subtraction adjustments should be explained in detail on the form. Where a line or column does not apply, leave it blank. If completed on the Comptroller's WEDGE System, this form will automatically calculate certain fields.

INSTRUCTIONS

This form should be completed manually for Pension Trust Funds, Private Purpose Trust Funds, Investment Trust Funds, Component Units and Universities. This form should be completed in the WEDGE System for Shared Funds, Nonshared Funds, Agency Funds, Locally-Held Funds and Proprietary Funds.

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CONTENTS-MANUAL FORM

Refer to Exhibit 27.20.51-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 Major Revenue Source Code reported on the C-97. If multiple source codes are used in the fund, enter additional columns as needed.
(7)	Enter the amount for Total Net Receivables as reported on the June 30, Quarterly Summary of Account Receivable Report, Form C-97 for each Major Revenue Source Code used.
(8)	Sum the amounts reported in (7) and enter the result.
(9)	Enter the accrued interest from the Treasurer reported in the GAAP Trial Balance in the Major Revenue Source column for 440. If there was no Major Revenue Source 440 reported on the C-97, add a new column for Major Revenue Source 440.
(10)	Sum the amounts reported in (9) and enter the result.
(11)	List other additions required to reconcile the C-97 to the GAAP Trial Balance and give a brief description.

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REFERENCE	CONTENTS
(12)	Enter the amount associated with all items listed in (11) in the appropriate Major Revenue Source column.
(13)	Sum the amounts reported in (12) and enter the results in the respective rows.
(14)	Sum the amounts in reported in (9) and (12) and enter the amounts in the respective columns.
(15)	Sum the amounts reported in (10) and (13) and enter the result. This amount must agree to the sum of amounts reported in (14).
(16)	Enter subtraction amounts required to reconcile the C-97 to the GAAP Trial Balance for each Major Revenue Source column. These items include due from other funds, due from primary government, and due from component units.
(17)	Sum the amounts reported in (16) and enter the results in the respective rows.
(18)	List other subtractions required to reconcile the C-97 to the GAAP Trial Balance and give a brief description.
(19)	Enter the amount associated with all items listed in (18) in the appropriate Major Revenue Source column.
(20)	Sum the amounts reported in (19) and enter the results in the respective rows.
(21)	Sum the amounts reported in (16) and (19) and enter the result in the respective column.
(22)	Sum the amounts reported in (17) and (20) and enter the result. This amount must agree to the sum of amounts reported in (21).
(23)	Subtract (21) from the sum of (7) and (14) and enter the result in the respective column.

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REFERENCE	CONTENTS
(24)	Subtract (22) from the sum of (8) and (15) and enter the result. This amount must agree to the total of the amounts reported in (23).
(25)	Enter the amount from (24) related to taxes receivable. This amount must agree to the amount reported in account 125 on the trial balance.
(26)	Enter the amount from (24) related to intergovernmental receivables. This amount must agree to the amount reported in account 130 on the trial balance.
(27)	Enter the amount from (24) related to other receivables. This amount must agree to the amount reported in account 140 on the trial balance.
(28)	Enter the amount from (24) related to loans and notes receivable. This amount must agree to the amount reported in account 154 on the trial balance for governmental funds and the sum of accounts 154 and 157 for proprietary funds and component units.
(29)	Sum the amounts reported in (25), (26), (27) and (28) enter the result. This amount must agree to (24).

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PROCEDURE	SAMS TO GAAP RECONCILIATION – ACCOUNTS RECEIVABLE (SCO-551)	EFFECTIVE DATE July 1, 2015	REVISION NUMBER 16-001

CONTENTS – WEDGE FORM

Refer to Exhibits 27.20.51-C through 27.20.51-E.

REFERENCE	CONTENTS
(1)	If journal entries to record receivables are posted on the SCO-544 or SCO-578 forms, a message will appear on the SCO-551 indicating that the SCO-551 does not agree to the trial balance. This error message will continue to be displayed until total calculated receivables per the top half of the form agrees to total receivables per the trial balance on the bottom half of the form.
(2)	Enter the total net receivables amount as reported on the 4 th quarter C-97, “Quarterly Summary of Accounts Receivable”, if applicable.
(3)	Enter amount of accrued interest reported by the Treasurer’s office, if applicable. The journal entries for these amounts are posted by the IOC.
(4)	If additions need to be shown for reasons other than number 3 above, click on the “Add” button. (Multiple lines may be added for other additions.)
(5)	Enter the description of the addition.
(6)	Enter the amount of the addition.
(7)	Click the “OK” button.
(8)	Enter portion of total net receivables entered in number 2 above that relates to amounts due from other funds. Enter subtraction as a positive amount.
(9)	Enter portion of total net receivables entered in number 2 above that relates to amounts due from primary government. Enter subtraction as a positive amount.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.51	6 of 6
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		July 1, 2015	
PROCEDURE	SAMS TO GAAP RECONCILIATION – ACCOUNTS RECEIVABLE (SCO-551)	REVISION NUMBER	
		16-001	

REFERENCE	CONTENTS
(10)	Enter portion of total net receivables entered in number 2 above that relates to amounts due from component units. Enter subtraction as a positive amount.
(11)	If subtractions need to be shown for reasons other than numbers 8 through 10 above, click on the “Add” button. (Multiple lines may be added for other subtractions.)
(12)	Enter the item description of the subtraction.
(13)	Enter the amount of the subtraction as a positive number.
(14)	Click the “OK” button.

Once all entries are made, the total shown on the top portion of the form should agree to the total shown on the bottom of the form. The bottom of the form is prepopulated based on the journal entries posted in the GAAP Package.

State of Illinois
SAMS to GAAP Reconciliation-
Accounts Receivable
June 30, 20 _____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

	Nearest Thousands				
	Major Revenue Source	Major Revenue Source	Major Revenue Source	Major Revenue Source	Total
Total Net Receivables as reported on June 30, "Quarterly Summary of Accounts Receivable", C-97.	\$	\$	\$	\$	\$
Add:					
1 Accrued interest reported by Treasurer					
Other: (Explain)					
1. _____					
2. _____					
3. _____					
Total Additions					
Subtract:					
1. Due from Other Funds					
2. Due from Primary Government					
3. Due from Component Units					
Other: (Explain)					
1. _____					
2. _____					
3. _____					
Total Subtractions					
Total Receivables per Trial Balance	\$	\$	\$	\$	\$

125 Taxes Receivable \$ _____
 130 Intergovernmental Receivables _____
 140 Other Receivables _____
 154 Loans and Notes Receivable _____
Total Receivables per Trial Balance \$ _____

State of Illinois
SAMS to GAAP Reconciliation-
Accounts Receivable
June 30, 20 1

Agency 2
Agency # 3
Fund Name 4
Fund # 5

Nearest Thousands

	Major Revenue Source 6	Major Revenue Source 6	Major Revenue Source 6	Major Revenue Source <u>6</u>	Total
Total Net Receivables as reported on June 30, "Quarterly Summary of Accounts Receivable", C-97.	\$ <u>7</u>	\$ <u>7</u>	\$ <u>7</u>	\$ <u>7</u>	\$ <u>8</u>
Add:	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>10</u>
1. Accrued interest reported by Treasurer					
Other: (Explain)					
1. <u>11</u>	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>	<u>13</u>
2. _____					
3. _____					
Total Additions	<u>14</u>	<u>14</u>	<u>14</u>	<u>14</u>	<u>15</u>
Subtract:					
1. Due from Other Funds	<u>16</u>	<u>16</u>	<u>16</u>	<u>16</u>	<u>17</u>
2. Due from Primary Government					
3. Due from Component Units					
Other: (Explain)					
1. <u>18</u>	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>	<u>20</u>
2. _____					
3. _____					
Total Subtractions	<u>21</u>	<u>21</u>	<u>21</u>	<u>21</u>	<u>22</u>
Total Receivables per Trial Balance	\$ <u>23</u>	\$ <u>23</u>	\$ <u>23</u>	\$ <u>23</u>	\$ <u>24</u>

125 Taxes Receivable \$ 25
 130 Intergovernmental Receivables 26
 140 Other Receivables 27
 154 Loans and Notes Receivable 28
Total Receivables per Trial Balance \$ 29

Comprehensive Annual Financial Reporting
SCO551
SAMS to GAAP Reconciliation - Accounts Receivable
June 30, 2014

 STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

		TOTAL (Nearest Thousands)
1 Error: Total calculated receivables per the SCO551 do not equal total receivable amounts per the trial balance.		
Total Net Receivables as reported on June 30, 2014 "Quarterly Summary Accounts Receivable", C-97		2 \$500
Add:		
1. Accrued interest reported by Treasurer		3 \$20
Other:(Explain)		
<input type="button" value="Add"/> 4		
Total additions:		\$20
Subtract:		
1. Due from other funds amount		\$0
2. Due from primary government amount		\$0
3. Due from component units amount		\$0
Other:(Explain)		
<input type="button" value="Add"/>		
Total subtractions:		\$0
Total calculated receivables (should agree to trial balance):		\$520
RECEIVABLE AMOUNTS PER TRIAL BALANCE		
Account No.	Account Name	Amount
125	Taxes Receivable, Net	\$0
130	Intergovernmental Receivables, Net	\$0
140	Other Receivables, Net	\$0
154	Loans and Notes Receivable, Net	\$3,500
157	Loans and Notes Receivable, Net Long-Term	\$0
161	Restricted Assets-Other Receivables, Current	\$0
163	Restricted Assets-Loans and Notes Receivable, Net, Current	\$0
166	Restricted Assets-Loans and Notes Receivable, Long-Term	\$0
Total Receivable Amounts from WEDGE Trial Balance		\$3,500

Total additions: \$20

Subtract:

1. Due from other funds amo \$0

2. Due from primary governm \$0

3. Due from component units \$0

Other:(Explain)

Total subtractions: \$0

Total calculated receivables (should \$520

Add Item: SCO551

ITEM DESCRIPTION	Sample addition 5
AMOUNT	3200 6
7	
<input type="button" value="OK"/> <input type="button" value="Cancel"/>	

RECEIVABLE AMOUNTS PER TRIAL BALANCE

Comprehensive Annual Financial Reporting SC0551 SAMS to GAAP Reconciliation - Accounts Receivable June 30, 2014	 <p>STATE OF ILLINOIS COMPTROLLER</p>	Agency Number Fund Number Record Type
--	---	---

	TOTAL (Nearest Thousands)
Error: Total calculated receivables per the SC0551 do not equal total receivable amounts per the trial balance.	
Total Net Receivables as reported on June 30, 2014 "Quarterly Summary Accounts Receivable", C-97	
	\$500
Add:	
1. Accrued interest reported by Treasurer	\$20
Other:(Explain)	
1. Sample addition	\$3,200 <input type="button" value="Delete"/>
<input type="button" value="Add"/>	
Total additions:	\$3,220
Subtract:	
1. Due from other funds amount	8 \$120
2. Due from primary government amount	9 \$0
3. Due from component units amount	10 \$0
Other:(Explain)	
<input type="button" value="Add"/> 11	
Total subtractions:	\$120
Total calculated receivables (should agree to trial balance):	\$3,600

Account No.	Account Name	Amount
125	Taxes Receivable, Net	\$0
130	Intergovernmental Receivables, Net	\$0
140	Other Receivables, Net	\$0
154	Loans and Notes Receivable, Net	\$3,500
157	Loans and Notes Receivable, Net Long-Term	\$0
161	Restricted Assets-Other Receivables, Current	\$0
163	Restricted Assets-Loans and Notes Receivable, Net, Current	\$0
166	Restricted Assets-Loans and Notes Receivable, Long-Term	\$0
Total Receivable Amounts from WEDGE Trial Balance		\$3,500

	\$3,220
Total additions:	
Subtract:	
1. Due from other funds amount	\$120
2. Due from primary government amount	\$0
3. Due from component units amount	\$0
Other:(Explain)	
<input type="button" value="Add"/>	
Total subtractions:	\$120
Total calculated receivables (should agree to trial balance):	\$3,600

Add Item: SC0551	
ITEM DESCRIPTION: Sample subtraction 12	
AMOUNT: 100 13	
<input type="button" value="OK"/> <input type="button" value="Cancel"/> 14	

Comprehensive Annual Financial Reporting		 STATE OF ILLINOIS COMPTROLLER	Agency Number
SCQ551			Fund Number
SAMS to GAAP Reconciliation - Accounts Receivable			Record Type
June 30, 2014			
		TOTAL (Nearest Thousands)	
Total Net Receivables as reported on June 30, 2014 "Quarterly Summary Accounts Receivable", C-97		\$500	
Add:			
1.	Accrued interest reported by Treasurer	\$20	
Other:(Explain)			
1.	Sample addition	\$3,200	<input type="button" value="Delete"/>
<input type="button" value="Add"/>			
Total additions:		\$3,220	
Subtract:			
1.	Due from other funds amount	\$120	
2.	Due from primary government amount	\$0	
3.	Due from component units amount	\$0	
Other:(Explain)			
1.	Sample subtraction	\$100	<input type="button" value="Delete"/>
<input type="button" value="Add"/>			
Total subtractions:		\$220	
Total calculated receivables (should agree to trial balance):		\$3,500	
RECEIVABLE AMOUNTS PER TRIAL BALANCE			
Account No.	Account Name	Amount	
125	Taxes Receivable, Net	\$0	
130	Intergovernmental Receivables, Net	\$0	
140	Other Receivables, Net	\$0	
154	Loans and Notes Receivable, Net	\$3,500	
157	Loans and Notes Receivable, Net Long-Term	\$0	
161	Restricted Assets-Other Receivables, Current	\$0	
163	Restricted Assets-Loans and Notes Receivable, Net, Current	\$0	
166	Restricted Assets-Loans and Notes Receivable, Long-Term	\$0	
Total Receivable Amounts from WEDGE Trial Balance		\$3,500	

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.52	1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		JANUARY 1, 2018	
PROCEDURE	INTERNAL SERVICE FUND BILLING (SCO-552)	REVISION NUMBER	
		18-002	

INTERNAL SERVICE FUND BILLING (SCO-552)

PURPOSE

The purpose of the Internal Service Fund Billing Form is to collect interfund activity information required to be reported on the government-wide 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 Internal Service Fund Billing Form should be completed by all funds classified as internal service funds by the Comptroller's Office. Governmental Accounting Standards Board (GASB) Statement 34 requires the "doubling-up effect" of internal service fund activity to be eliminated in the government-wide financial statements. The elimination will occur when internal service fund activity is combined with either governmental or business type activities. In order to eliminate the internal service activity, information regarding amounts billed by the internal service funds will be gathered. This information will be used to allocate excess (deficient) income from the internal service fund to functional expenses on the government-wide financial statements.

All amounts reported on this form must be rounded to the nearest thousand. Where a line does not apply, leave it blank. When completed on the Comptroller's WEDGE System, this form will automatically calculate certain fields.

CONTENTS

Refer to Exhibits 27.20.52-A-E.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Click on the "Add Agency" button to add a primary government agency billed for services provided during the current year.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.52	2 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		JANUARY 1, 2018	
PROCEDURE	INTERNAL SERVICE FUND BILLING (SCO-552)	REVISION NUMBER	
		18-002	

REFERENCE	CONTENTS
-----------	----------

- (2) Select agency(s) from the drop down list. If there is more than one agency, holding the Control Key while selecting the agencies will allow for multiple agencies to be added at once.
- (3) After selections are made, click “OK”.
- (4) When the informative message appears to indicate the agency(s) have been added, click “OK”.
- (5) Enter the amount billed for services provided during the current year to other primary government agencies.

Note: The form must be saved after information is entered. If the user navigates away from the form without saving, all entries will be lost.

- (6) Click on the “Add Agency” button to add an external party billed for services provided during the current year. External parties include fiduciary funds, component units, universities and other entities.
- (7) Select agency(s) from the drop down list. If there is more than one agency, holding the Control Key while selecting the agencies will allow for multiple agencies to be added at once.

Note: The form allows for the addition of Agency 999 - Other. (This Agency number may be added more than once, if necessary.)
- (8) After selections are made, click “OK”.

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.52	3 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		JANUARY 1, 2018	
PROCEDURE	INTERNAL SERVICE FUND BILLING (SCO-552)	REVISION NUMBER	
		18-002	

<u>REFERENCE</u>	<u>CONTENTS</u>
(9)	When the informative message appears to indicate the agency(s) have been added, click “OK”.
(10)	A description is required when using Agency 999 – Other. Provide a name or description of the entity billed for services provided during the current year.
(11)	Enter the amount billed for services provided during the current year to external parties.

Note: The form must be saved after information is entered. If the user navigates away from the form without saving, all entries will be lost.

Comprehensive Annual Financial Reporting
SC0552
Internal Service Fund Billing
June 30, 2017



**STATE OF ILLINOIS
COMPTROLLER**

Agency Number
Fund Number
Record Type Agency

Agency Number	Agency Name	Billings in Nearest Thousand
Primary Government		
Total Primary Government		0
<input type="button" value="Add Agency"/>		
External Parties (fiduciary funds, component units, universities, and other entities)		
Total External Parties		0
<input type="button" value="Add Agency"/>		
Total Billings		0

Comprehensive Annual Financial Reporting
SC0552
Internal Service Fund Billing
June 30, 2017

Agency Number

Total Primary Government

Total External Parties

Total Billings

Add Agency Fund Account Combination

Agencies

- 101-General Assembly
- 103-Auditor General
- 105-Government Forecasting and Accountability
- 108-Legislative Information System
- 109-Legislative Audit Commission
- 110-Legislative Printing Unit
- 112-Legislative Research Unit
- 115-Legislative Reference Bureau
- 120-Legislative Ethics Commission
- 156-Office of the Architect of the Capitol
- 167-Joint Committee on Administrative Rules
- 201-Supreme Court
- 202-Attorney Registration and Disciplinary Commission
- 203-Board of Admissions to the Bar
- 205-Clerk of the Supreme Court

201

Choose an Agency

3

Agency Number

Fund Number

Record Type Agency



Comprehensive Annual Financial Reporting
SC0552
Internal Service Fund Billing
June 30, 2017



STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type Agency

Agency Number	Agency Name	Billings in Nearest Thousand
Primary Government		
201	Supreme Court	25
Total Primary Government		25
External Parties (fiduciary funds, component units, universities, and other entities)		
Total External Parties		0
Total Billings		0

Buttons: Add Agency, Delete

Comprehensive Annual Financial Reporting
SC0552
Internal Service Fund Billing
June 30, 2017



**STATE OF ILLINOIS
COMPTROLLER**

Agency Number
Fund Number
Record Type Agency

Agency Number	Agency Name	Billings in Nearest Thousand
Primary Government		
201	Supreme Court	25
Total Primary Government		25
External Parties (fiduciary funds, component units, universities, and other entities)		
Total External Parties		0
Total Billings		0

Add Agency

Delete

Add Agency Fund Account Combination

Agencies

- 589-State Employees' Retirement System
- 593-Teachers' Retirement System
- 598-Upper Illinois River Valley Development Authority
- 599-Will-Kankakee Regional Development Authority
- 608-Chicago State University
- 612-Eastern Illinois University
- 616-Governors State University
- 620-Northeastern Illinois University
- 628-Western Illinois University
- 636-Illinois State University
- 644-Northern Illinois University
- 664-Southern Illinois University
- 676-University of Illinois
- 693-State Universities Retirement System
- 697-IMSA Fund for Advancement of Education
- 999-Other

608,999

Choose an Agency

OK Cancel



Comprehensive Annual Financial Reporting SC0552 Internal Service Fund Billing June 30, 2017		 STATE OF ILLINOIS COMPTROLLER	Agency Number Fund Number Record Type Agency
Agency Number	Agency Name	Billings in Nearest Thousand	
Primary Government			
201	Supreme Court	25	Delete
Total Primary Government		25	
External Parties (fiduciary funds, component units, universities, and other entities)			
608	Chicago State University	0	Delete
999	Other-Chicago Transportation Authority	0	Delete
Total External Parties		0	
Total Billings		25	

Comprehensive Annual Financial Reporting			STATE OF ILLINOIS COMPTROLLER		Agency Number
SC0552			Fund Number		
Internal Service Fund Billing			Record Type	Agency	
June 30, 2017					

Agency Number	Agency Name	Billings in Nearest Thousand	
Primary Government			
201	Supreme Court	25	Delete
Total Primary Government		25	
<input type="button" value="Add Agency"/>			
External Parties (fiduciary funds, component units, universities, and other entities)			
608	Chicago State University	37	11 Delete
999	Other-Chicago Transportation Authority	15	11 Delete
Total External Parties		52	
<input type="button" value="Add Agency"/>			
Total Billings		77	

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.53	1 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2015	
PROCEDURE	GOVERNMENT-WIDE ADJUSTMENTS AND FUND BALANCE TO NET POSITION RECONCILIATION (SCO-553)	REVISION NUMBER	
		16-001	

**GOVERNMENT-WIDE ADJUSTMENTS AND FUND BALANCE TO NET POSITION
RECONCILIATION**

PURPOSE

The purpose of the Government-Wide Adjusting Journal Entries and Fund Balance to Net Position Reconciliation is to provide one form to accumulate all government-wide adjusting journal entries for funds classified as governmental fund types, and to use these adjustments to classify the fund balance amounts reported on a governmental fund type's Trial Balance to net position for reporting in the government-wide Statement of Net Position. Additionally, the form collects information necessary for disclosure in the footnotes to the State's Annual Financial Report required by the Governmental Accounting Standards Board (GASB) Statement No. 46, *Net Assets Restricted by Enabling Legislation (an amendment of GASB Statement No. 34)*.

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 Adjustments and Fund Balance to Net Position Reconciliation form must be prepared for all governmental funds. Proprietary, pension trust, investment trust and private purpose trust funds report net position on the Trial Balance, and therefore, no conversion to net position is necessary. This form should be completed only after the Trial Balance (SCO-511 and 512 for shared funds, SCO-516 and 517 for nonshared funds or SCO-521 and 522 for locally held funds) has been completed.

The Government-Wide Adjusting Journal Entry component of the 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 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 do not affect the agency's records. Only government-wide adjusting journal entries for prepaid expenses or unavailable 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. Where a line or column does not apply, leave it blank.

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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2015	
PROCEDURE	GOVERNMENT-WIDE ADJUSTMENTS AND FUND BALANCE TO NET POSITION RECONCILIATION (SCO-553)	REVISION NUMBER	
		16-001	

The net position reconciliation component of the form requires the user to clarify net position as unrestricted or restricted. GASB Statement No. 34 states that net position should be reported as restricted if constraints on net position are either (1) externally imposed by creditors (e.g., debt covenants), grantors, contributors, or the laws or regulations of other governments, or (2) imposed by the government’s own laws or constitutional provisions. Self-imposed restrictions, such as earmarking funds for a special purpose, can easily be removed and, therefore, are not considered restrictions for financial reporting purposes.

All amounts must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank. This form should be completed on the Comptroller’s WEDGE system. This form will automatically calculate certain fields and edit checks within the Comptroller’s WEDGE system will require completion of this form.

INSTRUCTIONS

The total amount recorded to account 220 on the trial balance (SCO -511, SCO-516, or SCO-521) will automatically be populated on the SCO-553 form as part of Government-Wide Adjustment number 1 – *To reverse unavailable revenue entry made for modified accrual basis of accounting (revenues not meeting the availability criteria)*. Agencies will need to add the applicable revenue accounts from the unavailable revenue entry(s) posted on the SCO-544 to complete the adjustment. Additionally, for nonshared and locally held fund GAAP Packages, the Fund Equity Balance within the Fund Equity to Net Position Reconciliation portion of the form will be prepopulated from the trial balance.

CONTENTS – WEDGE FORM

Refer to Exhibits 27.20.53 A- 27.20.53 H

REFERENCE	CONTENTS
(1)	If an entry has been made on the SCO-544 to post unavailable revenue, an error message will appear on the SCO-553 to indicate that entry number 1 is out of balance. This error message will continue to be displayed until entry number 1 is completed and the form saved.

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2015	
PROCEDURE	GOVERNMENT-WIDE ADJUSTMENTS AND FUND BALANCE TO NET POSITION RECONCILIATION (SCO-553)	REVISION NUMBER	
		16-001	

REFERENCE	CONTENTS
(2)	The total amount recorded to account 220 is automatically populated from the trial balance to the debit field in entry number 1
(3)	Click “Add Revenue Account” to complete entry number 1.
(4)	Choose the account number(s) that correspond to the unavailable revenue entry(s) posted on the SCO-544.
(5)	Click “OK”.
(6)	Enter the amount of the credit for each revenue account to balance the entry.
<p>Note: the form must be saved after information is entered. If the user navigates away from the form without saving, all entries will be lost.</p>	
(7)	An error message will appear to indicate that the total reconciliation section at the bottom of the form needs to be completed to agree to the total net position amount. This message will remain until the reconciliation is completed.
(8)	Click on the “Add Expense Account” to post an entry to record prepaid expense, if applicable.
(9)	Choose the expense account number(s) to be credited for the prepaid expense.
(10)	Click “OK”.
(11)	Enter the amount in the debit and credit fields for account 151 and the chosen expenditure account.
<p>Note: the form must be saved after information is entered. If the user navigates away from the form without saving, all entries will be lost.</p>	
(12)	If an additional entry is needed, click on the “Add New Entry” button. (Multiple entries can be added using this button.)

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2015	
PROCEDURE	GOVERNMENT-WIDE ADJUSTMENTS AND FUND BALANCE TO NET POSITION RECONCILIATION (SCO-553)	REVISION NUMBER	
		16-001	

REFERENCE	CONTENTS
(13)	Enter the description of the entry.
(14)	Click "OK".
(15)	Add accounts and debit and credit amounts to form a journal entry as applicable. Note: the form must be saved after information is entered. If the user navigates away from the form without saving, all entries will be lost.
(16)	Once all entries are posted, the total net position needs to be classified in the proper category(s) to balance the reconciliation. The Fund Equity (Deficit) field will be automatically populated from the trial balance for nonshared and locally held funds. In addition, the totals of the government-wide adjustments at the top of the form will automatically populate in the reconciliation section of the form.
(17)	Enter the portion of the total net position that is unrestricted. (If fund equity is committed, assigned or unassigned, then net position should be classified as unrestricted.)
(18)	Enter the portion of the total net position that is restricted by enabling legislation for capital projects.
(19)	Enter a description of the enabling legislation.
(20)	Enter the portion of the total net position that is restricted by enabling legislation for other purposes.
(21)	Enter a description of the enabling legislation.
(22)	Enter the portion of total net position that is restricted by enabling legislation for other purposes.
(23)	Enter a description of the enabling legislation.

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2015	
PROCEDURE	GOVERNMENT-WIDE ADJUSTMENTS AND FUND BALANCE TO NET POSITION RECONCILIATION (SCO-553)	REVISION NUMBER	
		16-001	

REFERENCE	CONTENTS
(24)	Enter the portion of total net position that is restricted externally/third party for capital projects.
(25)	Enter a description of the external restriction.
(26)	Enter the portion of the total net position that is restricted externally/third party for debt service.
(27)	Enter a description of the external restriction.
(28)	Enter the portion of the total net position that is restricted externally/third party for other purposes.
(29)	Enter a description of the external restriction.
(30)	Enter the portion of the total net position that is restricted as nonexpendable permanent endowment.
(31)	Enter a description of the restriction.
(32)	If the fund is a permanent endowment fund and the total entered in number 30 above does not agree to account #323 on the trial balance, enter an explanation for the discrepancy.
(33)	Enter the portion of total net position that is restricted as expendable permanent endowment.
(34)	Enter a description of the restriction.
(35)	If the fund is a permanent endowment fund and the total entered in number 33 above does not agree to account #347 on the trial balance, enter an explanation for the discrepancy.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.53	6 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2015	
PROCEDURE	GOVERNMENT-WIDE ADJUSTMENTS AND FUND BALANCE TO NET POSITION RECONCILIATION (SCO-553)	REVISION NUMBER	
		16-001	

REFERENCE

CONTENTS

(36) When complete, total net position at the top of the reconciliation must agree to total net position at the bottom of the reconciliation.

Note: the form must be saved after information is entered. If the user navigates away from the form without saving, all entries will be lost.

Comprehensive Annual Financial Reporting SC0553 Government-Wide Adjustments and Fund Balance to Net Position Reconciliation June 30, 2014	 <p>STATE OF ILLINOIS COMPTROLLER</p>	Agency Number Fund Number Record Type
--	---	---

1 Error: Total debits do not agree to total credits in the government-wide adjusting entry 1.

Government-Wide Adjustments
 The entries listed below represent the Government-Wide adjusting journal entries that need to be posted by the Comptroller's Office at the Government-Wide level. (Entries do not impact the GAAP Package)

1 To reverse unavailable revenue entry made for modified accrual basis of accounting (revenues not meeting the availability criteria)

Account Number	Debit	Credit
220	\$1,200	\$0
Total:	\$1,200	\$0

✖ Above totals are not equal

3

2 To record prepaid expense at June 30.

Account Number	Debit	Credit
151	\$0	\$0
Total:	\$0	\$0

Fund Equity to Net Position Reconciliation

Fund Equity (Deficit)	\$2,323	
Adjustments from above		
Unavailable revenues	\$1,200	
Prepaid expenses	\$0	
Other	\$0	
Total Net Position	\$3,523	

✖ Total net positions are not equal

Net position classification
 Please provide the breakdown of net position in the following categories necessary for disclosure.

Unrestricted
 (if fund equity is committed, assigned, or unassigned, then net position should be classified as unrestricted)

Unrestricted	\$0	
--------------	-----	--

Restricted by enabling legislation:

Capital projects	\$0	
Debt service	\$0	
Other	\$0	

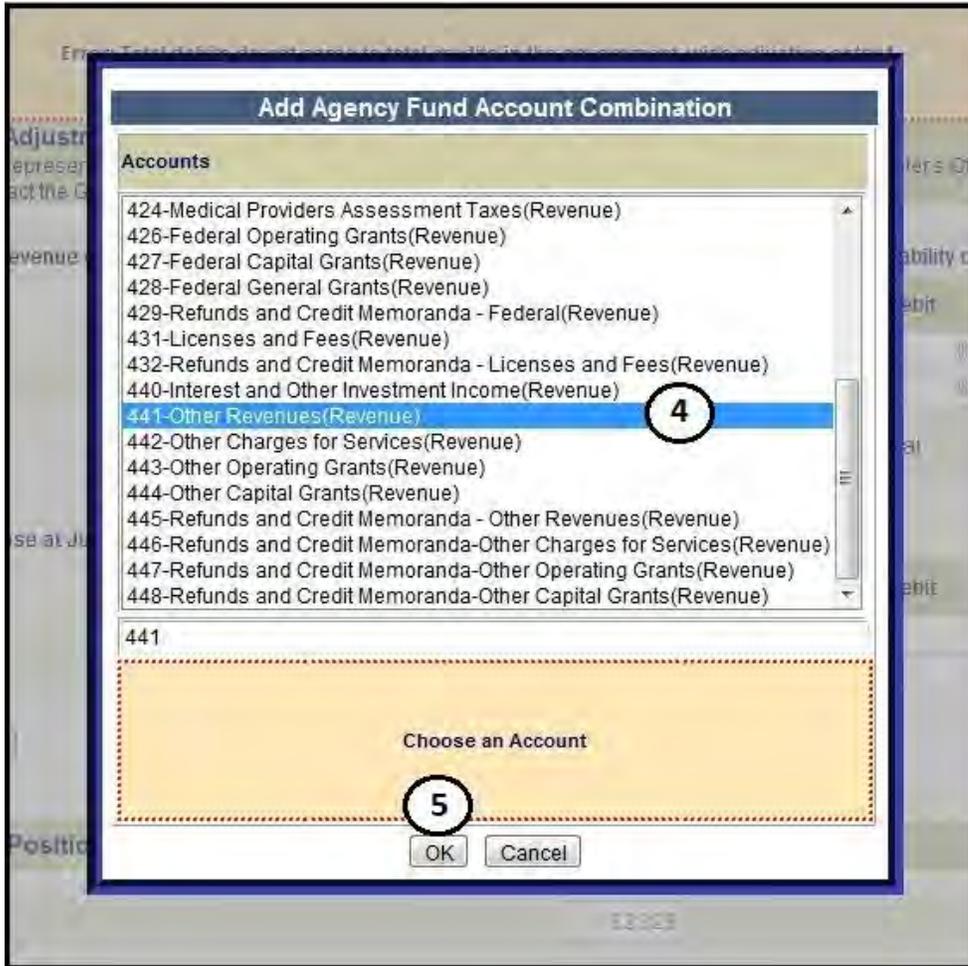
Restricted externally third party

Capital projects	\$0	
Debt service	\$0	
Other	\$0	

Permanent endowments:

Nonexpendable	\$0	
Expendable	\$0	

Total Net Position \$0



7 Error: Total Net Position per the reconciliation does not agree to Total Net Position per the detail breakdown by classification.

Government-Wide Adjustments

The entries listed below represent the Government-Wide adjusting journal entries that need to be posted by the Comptroller's Office at the Government-Wide level. (Entries do not impact the GAAP Package)

1 To reverse unavailable revenue entry made for modified accrual basis of accounting (revenues not meeting the availability criteria)

Account Number	Debit	Credit
220	\$1,200	\$0
441	\$0	\$1,200
Total:	\$1,200	\$1,200

Add Revenue Account

2 To record prepaid expense at June 30.

Account Number	Debit	Credit
151	\$0	\$0
Total:	\$0	\$0

Add Expense Account **8**

Add New Entry

Fund Equity to Net Position Reconciliation

Fund Equity (Deficit)	\$2,323
Adjustments from above	
Unavailable revenues	\$1,200
Prepaid expenses	\$0
Other	\$0
Total Net Position	\$3,523

Total net positions are not equal.

Net position classification

Please provide the breakdown of net position in the following categories necessary for disclosure.

Unrestricted
(if fund equity is committed, assigned, or unassigned, then net position should be classified as unrestricted) \$0

Restricted by enabling legislation:

Capital projects	\$0	Provide description of enabling legislation
Debt service	\$0	Provide description of enabling legislation
Other	\$0	Provide description of enabling legislation

Restricted externally/third party

Capital projects	\$0	Provide description of externally-imposed restrictions
Debt service	\$0	Provide description of externally-imposed restrictions
Other	\$0	Provide description of externally-imposed restrictions

Permanent endowments:

Nonexpendable	\$0	Provide description of externally-imposed restrictions
Expendable	\$0	Provide description of externally-imposed restrictions

Total Net Position \$0

Add Agency Fund Account Combination

Accounts

- 505-Education(Expenditure)
- 510-Employment and Economic Development(Expenditure)
- 515-Health and Social Services(Expenditure)** (9)
- 520-General Government(Expenditure)
- 525-Transportation(Expenditure)
- 530-Public Protection and Justice(Expenditure)
- 535-Environmental and Business Regulation(Expenditure)
- 540-Debt Service-Principal(Expenditure)
- 545-Debt Service-Interest(Expenditure)
- 550-Capital Outlay(Expenditure)
- 551-Changes In Inventories(Expenditure)
- 552-Intergovernmental(Expenditure)
- 558-Excess Revenues / Other Sources(Revenue)
- 559-Deficiency Expenditures / Other Uses(Expenditure)
- 565-Transfers-In(Revenue)

515

Choose an Account

(10)

OK Cancel

Comprehensive Annual Financial Reporting SC0553 Government-Wide Adjustments and Fund Balance to Net Position Reconciliation June 30, 2014	 STATE OF ILLINOIS COMPTROLLER	Agency Number Fund Number Record Type
--	---	---

Error: Total Net Position per the reconciliation does not agree to Total Net Position per the detail breakdown by classification.

Government-Wide Adjustments
 The entries listed below represent the Government-Wide adjusting journal entries that need to be posted by the Comptroller's Office at the Government-Wide level. (Entries do not impact the GAAP Package)

1 To reverse unavailable revenue entry made for modified accrual basis of accounting (revenues not meeting the availability criteria)

Account Number	Debit	Credit
220	\$1,200	\$0
441	\$0	\$1,200
Total:	\$1,200	\$1,200

2 To record prepaid expense at June 30.

Account Number	Debit	Credit
151	\$100	\$0
515	\$0	\$100
Total:	\$100	\$100

12

Fund Equity to Net Position Reconciliation

Fund Equity (Deficit)	\$2,323
Adjustments from above	
Unavailable revenues	\$1,200
Prepaid expenses	\$100
Other	\$0
Total Net Position	\$3,623

Total net positions are not equal.

Net position classification
 Please provide the breakdown of net position in the following categories necessary for disclosure.

Unrestricted
 (if fund equity is committed, assigned, or unassigned, then net position should be classified as unrestricted) \$0

Restricted by enabling legislation:

Capital projects	\$0	Provide description of enabling legislation
Debt service	\$0	Provide description of enabling legislation
Other	\$0	Provide description of enabling legislation

Restricted externally/third party

Capital projects	\$0	Provide description of externally-imposed restriction
Debt service	\$0	Provide description of externally-imposed restriction
Other	\$0	Provide description of externally-imposed restriction

Permanent endowments:

Nonexpendable	\$0	Provide description of externally-imposed restriction For use by permanent donor/units only
Expendable	\$0	Provide description of externally-imposed restriction For use by permanent donor/units only

Total Net Position \$0

reverse unavailable revenue entry made for modified accrual basis of accounting (revenues not meeting the availability criteria)

Add Item: SCO553

ITEM DESCRIPTION: Sample new entry 13

OK 14 Cancel

Total: \$1,200

Comprehensive Annual Financial Reporting
SCO553
Government-Wide Adjustments and Fund Balance to Net Position Reconciliation
June 30, 2014



**STATE OF ILLINOIS
COMPTROLLER**

Agency Number
Fund Number
Record Type

Error: Total Net Position per the reconciliation does not agree to Total Net Position per the detail breakdown by classification.

Government-Wide Adjustments
The entries listed below represent the Government-Wide adjusting journal entries that need to be posted by the Comptroller's Office at the Government-Wide level. (Entries do not impact the GAAP Package)

- To reverse unavailable revenue entry made for modified accrual basis of accounting (revenues not meeting the availability criteria)

Account Number	Debit	Credit
220	\$1,200	\$0
441	\$0	\$1,200
Total:	\$1,200	\$1,200
- To record prepaid expense at June 30.

Account Number	Debit	Credit
151	\$100	\$0
515	\$0	\$100
Total:	\$100	\$100
- Sample new entry

Account Number	Debit	Credit
Total:	\$0	\$0

15

Comprehensive Annual Financial Reporting
SC0383
Government-wide Adjustments and Fund Balance to Net Position Reconciliation
June 30, 2014

 **STATE OF ILLINOIS
COMPTROLLER**

Agency Number
Fund Number
Record Type

Error: Total Net Position per the reconciliation does not agree to Total Net Position per the detail breakdown by classification.

Government-Wide Adjustments
The entries listed below represent the Government-Wide adjusting journal entries that need to be posted by the Comptroller's Office at the Government-Wide level. (Entries do not impact the GAAP Package)

1 To reverse unavailable revenue entry made for modified accrual basis of accounting (revenues not meeting the availability criteria)

Account Number	Debit	Credit
220	\$1,200	
441		\$1,200
Total:	\$1,200	\$1,200

Add Revenue Account

2 To record prepaid expense at June 30.

Account Number	Debit	Credit
151	\$100	
515		\$100
Total:	\$100	\$100

Add Expense Account

3 Sample new entry

Account Number	Debit	Credit
15 500	\$0	\$200
167	\$200	\$0
Total:	\$200	\$200

Add Account

Add New Entry

Fund Equity to Net Position Reconciliation

Fund Equity (Deficit)	\$2,323	16
Adjustments from above		
Unavailable revenues	16 \$1,200	
Prepaid expenses	16 \$100	
Other	16 \$200	
Total Net Position	\$3,823	

Total net positions are not equal

Net position classification
Please provide the breakdown of net position in the following categories necessary for disclosure 16

Unrestricted
(If fund equity is committed, assigned, or unassigned, then net position should be classified as unrestricted) \$0 17

Restricted by enabling legislation:

Capital projects	\$0 18	19
Debt service	\$0 20	21
Other	\$0 22	23

Restricted externally/third party

Capital projects	\$0 24	25
Debt service	\$0 26	27
Other	\$0 28	29

Permanent endowments:

Nonexpendable	\$0 30	31
Expendable	\$0 33	34
		32
		35

Total Net Position \$0

Comprehensive Annual Financial Reporting SC0553 Government-Wide Adjustments and Fund Balance to Net Position Reconciliation June 30, 2014	 STATE OF ILLINOIS COMPTROLLER	Agency Number Fund Number Record Type
--	---	---

Government-Wide Adjustments
 The entries listed below represent the Government-Wide adjusting journal entries that need to be posted by the Comptroller's Office at the Government-Wide level. (Entries do not impact the GAAP Package)

1 To reverse unavailable revenue entry made for modified accrual basis of accounting (revenues not meeting the availability criteria)

Account Number	Debit	Credit
220	\$1,200	\$0
441	\$0	\$1,200
Total:	\$1,200	\$1,200

2 To record prepaid expense at June 30.

Account Number	Debit	Credit
151	\$100	\$0
515	\$0	\$100
Total:	\$100	\$100

3 Sample new entry

Account Number	Debit	Credit
550	\$0	\$200
167	\$200	\$0
Total:	\$200	\$200

Fund Equity to Net Position Reconciliation

Fund Equity (Deficit)	\$2,323	
Adjustments from above		
Unavailable revenues	\$1,200	
Prepaid expenses	\$100	
Other	\$200	
Total Net Position	\$3,823	36

Net position classification
Please provide the breakdown of net position in the following categories necessary for disclosure.

Unrestricted (if fund equity is committed, assigned, or unassigned, then net position should be classified as unrestricted)			\$1,523
Restricted by enabling legislation:			
Capital projects	\$2,300	Per P.A. 98-1044	▲
Debt service	\$0	Provide description of enabling legislation	▲
Other	\$0	Provide description of enabling legislation	▲
Restricted externally/third party			
Capital projects	\$0	Provide description of externally imposed restriction	▲
Debt service	\$0	Provide description of externally imposed restriction	▲
Other	\$0	Provide description of externally imposed restriction	▲
Permanent endowments:			
Nonexpendable	\$0	Provide description of permanent nonexpendable restriction	▲
Expendable	\$0	Provide description of permanent expendable restriction	▲
Total Net Position	\$3,823		36

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.55	1 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2016	
PROCEDURE	ADJUSTMENTS FOR GOVERNMENT- WIDE STATEMENTS (SCO-555)	REVISION NUMBER	
		17-001	

ADJUSTMENTS FOR GOVERNMENT-WIDE STATEMENTS (SCO-555)

PURPOSE

The purpose of the Adjustments for Government-wide Statements Form (Exhibit 27.20.55-A) is to provide a worksheet for the accumulation of adjustments necessary to prepare the government-wide financial statements for the State of Illinois by agency.

This form is **not** required to be completed. This worksheet may be used by Agency personnel to summarize the adjustments necessary to prepare the government-wide departmental financial statements.

GENERAL

The fund adjustment columns should be completed based on the SCO-553, Government-wide Adjustments and Fund Balance to Net Position Reconciliation, prepared by the agency and submitted to the Comptroller with the applicable GAAP Package. The interest payable columns should agree to the entries on the FAS 13 Report. The lease columns should be in agreement with the applicable FAS 13 Report. The compensated absences column should be in agreement with the SCO-580, Compensated Absences, submitted to the Comptroller's Office. The other column must be in agreement with documentation provided to the Comptroller's Office (e.g., certificate of participation and/or long-term claims and other adjustments on the SCO-599, Contingencies, Commitments and Related Party Transactions). The Capital Asset column should be in agreement with the SCO-538 form, Capital Asset Summary, submitted to the Comptroller's Office.

The total adjustments column should be used to complete the departmental financial statements. The departmental financial statements contain a column for adjustments from the fund financial statements to the government-wide financial statements which represents the information from the total adjustments column of this form.

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

INSTRUCTIONS

All entries must be self-balancing; debit(s) must equal credit(s). All debits should be shown as positive and credits in parenthesis. The Total Adjustments column should be used to complete departmental financial statements.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.55	2 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2016	
PROCEDURE	ADJUSTMENTS FOR GOVERNMENT- WIDE STATEMENTS (SCO-555)	REVISION NUMBER	
		17-001	

Amounts in the Total Adjustments column are presented in Part 1 as a debit or credit to the respective account number. In the departmental financial statement column, debit amounts will increase assets and expenses and credit amounts will increase liabilities and revenues.

Amounts in the Total Equity Adjustments column are presented in Part 2 as an increase (decrease) to the respective equity account number. The increase or decrease will need to be presented in the departmental financial statement adjustment column as shown to properly convert fund balance to net position.

CONTENTS

Refer to Exhibit 27.20.55-B.

REFERENCE	CONTENTS
PART 1	
(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 four-digit Comptroller assigned fund number for each fund.
(5)	Enter the amount of asset adjustments to the corresponding accounts from Form SCO-553 for each fund in the respective column.
(6)	Enter the amount of asset adjustments associated with the Capital Assets from Form SCO-538.
(7)	Sum all amounts reported in (5) and (6) by account and enter the result.
(8)	Enter the amount of liability adjustments to the corresponding account from Form SCO-553 for each fund in the respective column.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.55	3 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2016	
PROCEDURE	ADJUSTMENTS FOR GOVERNMENT- WIDE STATEMENTS (SCO-555)	REVISION NUMBER	
		17-001	

REFERENCE	CONTENTS
(9)	Enter the amount of liability adjustments associated with Interest Payable from the FAS 13 report.
(10)	Enter the amount of liability adjustments associated with leases from the FAS 13 report.
(11)	Enter the amount of liability adjustments associated with compensated absences from Form SCO-580.
(12)	Enter the amount of liability adjustments associated with activities such as certificates of participation.
(13)	Sum all amounts reported in (8), (9), (10), (11) and (12) by account and enter the result.
(14)	Enter the amount of prior year government-wide revenue adjustments. This amount should agree to the total revenue adjustments less the amount reported in the PY adjustment column on the prior year's SCO-555.
(15)	Enter the amount of revenue adjustments to the corresponding account from Form SCO-553 for each fund in the respective column.
(16)	Sum all amounts reported in (14) and (15) by account and enter the result.
(17)	Enter the amount of prior year government-wide expense adjustments. This amount should agree to the total expense adjustments less the amount reported in the PY adjustment column on the prior year's SCO-555.
(18)	Enter the amount of expense adjustments to the respective account from Form SCO-553 for each fund in the respective column.
(19)	Enter the amount of expense adjustments associated with interest payable from the FAS 13 report.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.55	4 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	ADJUSTMENTS FOR GOVERNMENT- WIDE STATEMENTS (SCO-555)	REVISION NUMBER	
		14-001	

- (20) Enter the amount of expense adjustments associated with leases from the FAS 13 report.
- (21) Enter the amount of expense adjustments associated with compensated absences from form SCO-580.
- (22) Enter the amount of expense adjustments (depreciation and capital outlay expenditures not capitalized) associated with the capital assets from the SCO-538.
- (23) Sum all amounts reported in (17), (18), (19), (20), (21) and (22) by account and enter the result.
- (24) Enter the amount of debt service principal adjustments associated with leases from the FAS 13 report.
- (25) Enter the amount of debt service principal adjustments associated with certificates of participation.
- (26) Enter the amount to reverse the capital outlay expenditures from an agency's governmental funds associated with the general fixed assets account group from Form SCO-538.
- (27) Enter the amount to reverse the bond proceeds from an agency's governmental funds.
- (28) Enter the amount to reverse the capital lease proceeds from an agency's governmental funds.
- (29) Enter the amount to reverse the certificate of participation proceeds from an agency's governmental funds.
- (30) Enter the amount of capital asset transfers, net, associated with the capital assets from the SCO-538.
- (31) Enter the amount of debt adjustments for shared fund debt activity used (received) by another agency.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.55	5 of 6
PROCEDURE	ADJUSTMENTS FOR GOVERNMENT- WIDE STATEMENTS (SCO-555)	EFFECTIVE DATE July 1, 2014	REVISION NUMBER 15-001

- (32) Sum the amounts reported in (24), (25), (26), (27), (28), (29), (30) and (31) by account and enter the result.
- (33) Sum the amounts reported in (16), (23), and (32) and enter the amount to reverse the result.
- (34) Sum the amount reported in each respective column and enter the result.
- (35) Sum the amounts reported in (34) and enter the result.
- (36) Sum the amounts reported in (33) and (35) and enter the result.

PART 2

- (37) Enter the amount of each fund balance account as reported in the GAAP package.
- (38) Sum all amounts reported in (37) and enter the result as a negative amount.
- (39) Enter the amount of the revenue, expense and other adjustments reported in Part 1 in the respective column.
- (40) Sum the amounts reported in (37) and (39) and enter the result in the respective column.
- (41) Distribute the net position amount reported on Form SCO-553 in the appropriate net position category: restricted net position and unrestricted net position for each fund in the respective column, if any.
- (42) Distribute the sum of the liability amounts reported from Part 1 in the appropriate net position category: net investment in capital assets, restricted net position, or unrestricted net position for interest payable, if any.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.55	6 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2014	
PROCEDURE	ADJUSTMENTS FOR GOVERNMENT- WIDE STATEMENTS (SCO-555)	REVISION NUMBER	
		15-001	

- (43) Distribute the sum of the liability amounts reported from Part 1 in net investment in capital assets for leases, if any.
- (44) Distribute the sum of the liability amounts reported from Part 1 in unrestricted net position for compensated absences, if any.
- (45) Distribute the sum of the liability amounts reported in Part 1 in the appropriate net position category: net investment in capital assets, restricted net position, or unrestricted net position for activity such as certificates of participation.
- (46) Distribute the sum of the asset amounts reported on Form SCO-553 in net investment in capital assets for capital assets, if any.
- (47) Sum the amounts reported in (41) through (46) and enter the result in the respective row.
- (48) Sum the amounts reported in (41) through (46) and enter the results in the respective column. This amount must agree to the amounts reported on Form SCO-553 for the funds presented.
- (49) Sum of the amounts reported in (47) and enter the result. This amount must agree to the amount reported in (36).

State of Illinois Agency Name _____
 Adjustments for Government-wide Statements Agency Number _____
 June 30, 20 _____

Part 1	Nearest Thousand										
	PY Adjustments	Fund	Fund	Fund	Fund	Interest Payable	Leases	Compensated Absences	Other	Capital Assets	Total Adjustments
Asset Adjustments											
151 Prepaid expense											
167 Total Capital Assets, not being depreciated											
168 Total Capital Assets, being depreciated											
169 Total Accumulated Depreciation											
Liability Adjustments											
205 Accounts payable											
220 Deferred revenue											
Capital lease payable-short term											
Compensated absences-short term											
Certificates of participation-short term											
Capital lease payable-long term											
Compensated absences-long term											
Certificates of participation-long term											
Revenue Adjustments											
405 Income taxes											
410 Sales taxes											
415 Public utility taxes											
420 Motor fuel taxes											
425 Other taxes											
426 Federal operating grants											
427 Federal capital grants											
428 Federal general grants											
435 Licenses and fees											
440 Interest											
441 Other Revenues											
442 Other Charges for Services											
443 Other Operating Grants											
444 Other Capital Grants											
Expense Adjustments											
505 Education											
510 Employment and economic development											
515 Health and social services											
520 General government											
525 Transportation											
530 Public protection and justice											
535 Environment and business regulation											
545 Debt service-interest											

State of Illinois Adjustments for Government-wide Statements June 30, 20_____	Agency Name _____ Agency Number _____										
Nearest Thousand											
Part 1 -Continued	PY Adjustments	Fund	Fund	Fund	Fund	Interest Payable	Leases	Compensated Absences	Other	Capital Assets	Total Adjustments
Other Adjustments											
540 Debt service-principal											
550 Capital outlays											
575 Bond proceeds											
578 Proceeds from capital lease financing											
580 Proceeds from certificates of participation											
Capital asset transfers, (net)											
Debt adjustments											
Net change in adjustments											
Prior Year Balance, Fund Balance Adjustments											
Current Year Balance, Fund Balance Adjustments											
<hr style="border-top: 3px double black;"/>											
Part 2	PY Adjustments	Fund	Fund	Fund	Fund	Interest Payable	Leases	Compensated Absences	Other	Capital Assets	Total Adjustments
Adjustments to Reconcile Fund Balance to Net Position:											
Total Fund Balance											
Fund Adjustments from Part 1.											
Total Adjusted Fund Balance											
Net investment in capital assets											
Restricted net position											
Unrestricted net position											
Total Adjustments to Fund Balance											

State of Illinois
 Adjustments for Government-wide Statements
 June 30, 20 1

Agency Name 2
 Agency Number 3

Part 1	Nearest Thousand														
	PY Adjustments	Fund 4	Fund 4	Fund 4	Fund 4	Interest Payable	Leases	Compensated Absences	Other	Capital Assets	Total Adjustments				
Asset Adjustments															
151 Prepaid expense	5	10,000	5	5	5					6	7	10,000			
167 Total Capital Assets, not being depreciated										1,000,000		1,000,000			
168 Total Capital Assets, being depreciated															
169 Total Accumulated Depreciation															
Liability Adjustments															
205 Accounts payable	8	8	8	8	9	2,000	10	11	12		13	(2,000)			
220 Deferred revenue		5,000	5,000									10,000			
Capital lease payable-short term							(15,000)					(15,000)			
Compensated absences-short term								(5,000)				(5,000)			
Certificates of participation-short term									(5,000)			(5,000)			
Capital lease payable-long term							(35,000)					(35,000)			
Compensated absences-long term								(15,000)				(15,000)			
Certificates of participation-long term									(20,000)			(20,000)			
Revenue Adjustments															
405 Income taxes	14	15	15	15	15						16	-			
410 Sales taxes												-			
415 Public utility taxes												-			
420 Motor fuel taxes												-			
425 Other taxes												-			
426 Federal operating grants		5,000	(5,000)	(5,000)								(5,000)			
427 Federal capital grants												-			
428 Federal general grants												-			
435 Licenses and fees												-			
440 Interest												-			
441 Other Revenues												-			
442 Other Charges for Services												-			
443 Other Operating Grants												-			
444 Other Capital Grants												-			
Expense Adjustments															
505 Education	17	5,000	18	10,000	18	18	18	19	20	21	5,000	22	100,000	23	100,000
510 Employment and economic development															-
515 Health and social services															-
520 General government															-
525 Transportation															-
530 Public protection and justice															-
535 Environment and business regulation															-
545 Debt service-interest							2,000								2,000

State of Illinois Adjustments for Government-wide Statements June 30, 20 <u>1</u>						Agency Name <u>2</u> Agency Number <u>3</u>					
Nearest Thousand											
Part 1 -Continued	PY Adjustments	Fund 4	Fund 4	Fund 4	Fund 4	Interest Payable	Leases	Compensated Absences	Other	Capital Assets	Total Adjustments
Other Adjustments											
540 Debt service-principal							24 (20,000)		25 (230,000)		32 (250,000)
550 Capital outlays										26 (75,000)	(75,000)
575 Bond proceeds									27 100,000		100,000
578 Proceeds from capital lease financing							28 25,000				25,000
580 Proceeds from certificates of participation									29 25,000		25,000
Capital asset transfers, (net)										30	-
Debt adjustments									31 125,000		125,000
Net change in adjustments											33 (47,000)
Prior Year Balance, Fund Balance Adjustments	34 10,000	34 -	34 -	34 -	34 -	34 -	34 45,000	34 (15,000)	34 (5,000)	34 1,025,000	35 970,000
Current Year Balance, Fund Balance Adjustments											36 923,000
Part 2	CY Fund Balance	Fund 4	Fund 4	Fund 4	Fund 4	Interest Payable	Leases	Compensated Absences	Other	Capital Assets	Total Adjustments
Adjustments to Reconcile Fund Balance to Net Position:											
Total Fund Balance	37	37	37	37	37						38
Fund Adjustments from Part 1.		39 15,000	39 5,000	39	39						
Total Adjusted Fund Balance		40 15,000	40 5,000	40 -	40 -						
Net investment in capital assets		41	41	41	41	42	43 (50,000)	44	45 (25,000)	46 1,000,000	47 925,000
Restricted net position											-
Unrestricted net position						(2,000)					(2,000)
Total Adjustments to Fund Balance	48	48	48	48	48	48 2,000	48 (50,000)	48 -	48 (25,000)	48 1,000,000	49 923,000

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.60	1 of 9
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-560)	EFFECTIVE DATE July 1, 2014	REVISION NUMBER 15-001

ACCOUNTING FOR LEASES-LESSEE (SCO-560)

PURPOSE

The purpose of the Accounting for Leases-Lessee Form (Exhibit 27.20.60-A) is to provide information used in classifying leases into either a capital or operating lease and in reporting leases as required by Financial Accounting Standards Board, Statement No. 13.

This form is to be completed on a transaction by transaction basis as new lease agreements are initiated and sent to the Comptroller's Office. This form only needs to be prepared if the fair market value of the new asset being leased is greater than \$5,000. This form also needs to be prepared when there is an early termination of an existing lease. This form should also be completed when changes are made to existing lease provisions, including changes in the appropriation from which payments are made. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

The completion of this form will enable the Comptroller's Office to determine if a leased asset should be considered a capital lease asset. When an asset is determined to be a capital lease item, the SCO-560 is used by the Comptroller's Office to determine the cost of the asset to be recorded on the agency's books, including the Agency Report of State Property (Form C-15) and the Capital Asset Summary (SCO-538).

GENERAL

All agencies who lease property must complete Form SCO-560 for each multiple period lease in which the asset being leased has a fair market value greater than \$5,000, in order to determine whether the lease is a capital or an operating lease and to calculate commitments for future years. However, agencies who administer proprietary funds (including all component units) do not have to report on Form SCO-560 if the agency uses their own lease calculating system and the agency reports this information on Form SCO-535, Proprietary Fund Schedule of Footnote Disclosure Information or Form SCO-585, Component Unit Schedule of Footnote Disclosure Information. When an asset is determined to be a capital lease, Form SCO-560 is used to assist the Comptroller's Office in calculating the appropriate cost at which the agency should record the leased asset in their State property control records. This amount will also be reflected on Form C-15, Agency Report of State Property and Form SCO-538, Capital Asset Summary.

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.60	2 of 9
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-560)	EFFECTIVE DATE July 1, 2015	REVISION NUMBER 16-001

To be considered a capital lease, one of the following four criteria must be met:

1. The lease transfers ownership of the property to the lessee by the end of the lease term.
2. The lease term is 75% or more of the estimated economic life of the leased property.
3. The lease contains a bargain purchase option.
4. The present value of the minimum lease payments (excluding executory costs and any related profit) equals or exceeds 90% of the fair value of the leased property.

If the lease does not meet any of these criteria, it will be classified as an operating lease.

Form SCO-560 should be submitted for installment purchases in order to determine the asset value to record on the agency's property records. An installment purchase agreement is an agreement where title to the property (ownership) vests in the purchaser immediately. The Transfer of Ownership field (19) should be marked as yes to indicate an installment purchase.

INSTRUCTIONS

Form SCO-560 must be prepared for installment purchases and for multiple-period or multiple-year contracts with a transaction code of 38 (Other Lease-External Vendor), 39 (Other Lease-State Agency) or 31 (Leases for Rental of Real Property) in which the asset being leased has a fair market value greater than \$5,000. Only contracts with a transaction code of 31 which have a bargain purchase option contained within the lease agreement or are an installment purchase require an SCO-560 providing the fair market of the property is greater than \$5,000. (NOTE: This type of lease also requires a C-15A form to be filed in accordance with SAMS 15.20.41.) A separate Form SCO-560 must be filled out for each contract. Do not complete "Lease Number". This will be completed by the Comptroller's Office.

CONTENTS

Refer to Exhibit 27.20.60-B.

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

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OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.60	3 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2003	
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-560)	REVISION NUMBER	
		04-001	

REFERENCE	CONTENTS
(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 obligation number of the lease, up to ten digits.
(7)	Provide a brief description of the leased item.
(8)	Check the appropriate lease processing category. (Check One Only)
(9)	<p>Enter the appropriate asset type as follows:</p> <p>B= Building L= Land M= Machinery and Equipment O= Other</p> <p>If the lease includes both land and building(s), and the lease does not contain a bargain purchase option (refer to (20)) or transfer of ownership at the end of the lease term and the fair value of the land is less than 25% of the total, enter a "B" for Building.</p> <p>If the fair value of the land is more than 25% of the total, or the lease contains a bargain purchase option or a transfer of ownership at the end of the lease term, prepare separate forms (including Form C-15A) for the land portion and the building portion.</p>
(10)	<p>Enter the calendar month the lease begins (not the month of inception) as numeric characters. For example, 1 for January, 2 for February, etc. The inception date of the lease is the date the lease has been signed by all parties. If this information cannot be determined from agency records, it can be obtained from the lessor.</p>

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.60	4 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2006	
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-560)	REVISION NUMBER	
		07-001	

REFERENCE	CONTENTS
(11)	Enter the last two digits of the year the lease term begins (not the year of inception).
(12)	Enter in dollars, the purchase price (commonly referred to as “fair value”) of the lease property at inception of the lease, even if it is considered an operating lease. Refer to (29) for detailed calculation of “fair value at inception.” If this value is less than \$5,000, this form does not need to be prepared. NOTE: This information must be completed to determine if the lease is a capital lease.
(13)	Enter the total estimated economic life of the leased property (in years). Refer to SAMS Manual Procedure 03.30.40.
(14)	Enter the total estimated economic life remaining in the asset (in years) at the beginning of the lease term (not the inception of the lease). If the asset is new, the remaining life will equal (13).
(15)	Enter the number of payments per year. Allowable entries are 1, 2, 3, 4, 6 or 12. For example, if lease rental payments are made quarterly, enter 4.

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.60	5 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2003	
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-560)	REVISION NUMBER	
		04-001	

REFERENCE	CONTENTS
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(16) Enter the number of periods from beginning of the lease term to the termination of the lease term. For example, if the payment periods are quarterly and the lease life is 10 ½ years, enter 42. Do not include time from the inception to the beginning of the lease term.

The lease term consists of:

- a. The original noncancellable term stated in the lease
- b. Renewal terms, reasonably assured by:
 1. Bargain renewal option-a provision allowing the lessee, at his option, to renew the lease for a rental sufficiently lower than the fair rental of the property at the date the option becomes exercisable.
 2. Penalties imposed for nonrenewal.
 3. Lessee guarantee of the lessor's debt expected to be outstanding.
 4. The period up to the exercise date of the bargain purchase option.
 5. Any lessor's option.

(17) Enter BEG if paid at the beginning of the payment period (payments in advance). Enter END if paid at the end of the payment period (payment in arrears).

(18) Enter the interest rate stated in the lease. If a rate is not stated, the Comptroller's Office will complete this section based on average general obligation bond rates at the date of inception.

(19) If the lease automatically transfers ownership of the property to the lessee by the end of the term, enter Y. If not, enter N. If an entry other than 0 is to be made in (20), enter N. An entry other than 0 indicates the lease is a capital lease.

(20) Enter the dollar amount of the bargain purchase option. If there is no bargain purchase option, enter 0. If an entry of Y has been made in (19), enter 0. An entry other than 0 in this box indicates the lease is a capital lease.

NOTE: To determine if the purchase option stated in the lease is a bargain purchase, complete the following steps:

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SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.20.60 6 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2011
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-560)	REVISION NUMBER 12-001

<u>REFERENCE</u>	<u>CONTENTS</u>
|	<ul style="list-style-type: none"> a. Determine the dollar amount of the fair value of the leased property at the date the purchase option becomes exercisable. The fair value is defined as the price for which the leased property could be purchased. b. Determine the dollar amount of the lessee's purchase price as stated in the lease agreement. c. If the lessee's purchase price is sufficiently less than the fair value, then the option is a bargain purchase option.
(21)	If the obligation is for an installment purchase (title passes at the beginning of the payment schedule), enter Y. If the obligation is not for an installment purchase, enter N. The contract may contain a section termed "Title" indicating whether title passes upon acceptance of the equipment (beginning).
(22)	If the obligation is for a certificate of participation, enter Y. If the obligation is not for a certificate of participation, enter N. The Department of Central Management Services has arranged for financing or refinancing of certain equipment purchases with certain banks. If an obligation is for a certificate of participation, it should be evidenced by a signed lease agreement and the lease payments would be made to the bank. Please forward the Comptroller's Office a copy of the certificate of participation.
(23)	Enter the total amount of rent to be paid by the lessee for each period (month, quarter, etc.) as defined in (16). Do not include maintenance costs in the periodic payment. If a copier does not specify a separate maintenance fee, or the amount of the periodic payment to allocate for maintenance, the following method may be used to estimate the amount. Multiply the number of copies allowable per period by the charge per copy if the limit is exceeded. Subtract this amount from the gross payment. Example: Vendor charges .01 per copy for more than 5,000 copies per period. $5,000 \times .01 = \$50$ Subtract \$50 from the periodic payment.
(24)	Enter the number of periods the rent in (23) applies. Example: if a lease has rentals of \$5,000 for twenty periods, enter 5,000 in (23) and 20 in (24).

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.60	7 of 9
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-560)	EFFECTIVE DATE July 1, 2016	REVISION NUMBER 17-001

REFERENCE	CONTENTS
(25)	<p>Make as many entries as necessary to cover the full lease term in periods. Do not include period from inception of the lease to beginning of the lease term. Examples include: no rental is payable for several periods during the lease term, enter zero (0 x 6 indicates no rent is payable for 6 periods); a 24 period lease has rentals of \$5,000 for twenty periods and \$6,000 for the last four, enter 5,000 in (23), 20 in (24), and 6,000 x 4 in (25).</p> <p>NOTE: The number of periods entered in (24) and (25) should equal (16).</p>
(26)	<p>Enter and identify any information affecting the lease financing – trade-ins, down payments, credits, balance due on trade-ins, etc.</p>
(27)	<p>Enter the month of any unplanned termination as 1-12. Use this box to report the termination of a previously reported lease. To terminate the lease, complete only boxes (1), (2), (3), (4), (5), (6), (8), (27), (28), (37), (38) and (39). Send completed form to the Comptroller’s Office, Financial Reporting Section, 325 W. Adams, 4th Floor, Springfield, IL 62704-1871. (Exhibit 27.20.60-C).</p>
(28)	<p>Enter the calendar year (not the fiscal year) the lease terminated.</p>
(29)	<p>Enter the list price of the item to be leased or purchased. Subtract any discounts applicable to this agreement. This will provide the “fair value at inception” amount to be entered in (12). Trade-ins, downpayments, and credits are not to be used to adjust the fair value amount of the item being leased or purchased.</p>
(30)	<p>If the lease is a gross lease and executory costs are not expressed in cents per square foot, enter a 0, a 0 in (31) and proceed to (32). If the lease is a gross lease and executory costs are expressed in cents per square foot, enter a 1 and proceed to (31). If the lease is a net lease, enter 2, leave the remainder of this data line blank and proceed to (37).</p> <p>NOTE: A gross lease includes executory costs within the lease payments. Executory costs include insurance, maintenance or other. If other, describe the costs.</p>

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.60	8 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2003	
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-560)	REVISION NUMBER	
		04-001	

REFERENCE	CONTENTS
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- Net leases do not include executory costs in the lease payments. (Gross lease less executory costs = net lease.)
- (31) If a 1 was entered in (30), enter the number of square feet on which the executory costs are to be based. If 0 was entered, enter 0. If 2 was entered, leave it blank.

Instructions (32) through (35) refer to executory costs consisting of insurance, maintenance and “other” costs. This line must be completed for all gross leases (enter zero where appropriate).

- (32) Enter either cents per square foot per year or percent of annual gross lease rental applied to executory costs as appropriate.
- (33) If, at the lease inception date, it is anticipated that executory costs will increase as a percentage of the rent or a percentage of the cents per square foot, an inflation factor must be entered; if not, enter 0. Enter 0 if no inflation is assumed.
- (34) The year referred to is the lease year (not the agency’s fiscal year). If a change in the inflation rate is expected to occur, the number entered should be determined by subtracting the year the lease was entered into from the year the change is expected and adding 1 (for the first year).
- EXAMPLE: A lease was entered into in 2001. Insurance was expected to increase at a rate of 5% through 2004 (the fourth year of the lease). A 4 should be entered.
- Enter the life of the lease in years if no change in the inflation rate is expected to occur.
- (35) Enter the inflation rate from the year of the change through the end of the lease. Enter 0 if no change is expected to occur.

NOTE: Negative inflation (i.e., deflation) may be entered using a minus sign.

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.60	9 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2003	
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-560)	REVISION NUMBER	
		04-001	

<u>REFERENCE</u>	<u>CONTENTS</u>
(36)	Salvage value entered here should equal the value of the leased asset to the lessee at expiration of a lease. If there is a bargain purchase price or transfer of ownership, enter the dollar value of the leased asset at the end of its economic life. Otherwise, enter the value to the lessee at the end of the lease term. Enter 0 if there is no bargain purchase price or transfer of ownership.
(37)	Enter the appropriation code(s) and detail object code(s) used to make payments for the leased asset. If more than one appropriation code was used, enter the percentage of payments from each appropriation code.
(38)	Enter the signature of the employee responsible for the information contained on this form.
(39)	Enter the telephone number where the responsible employee can be reached for further information.

State of Illinois Accounting for Leases-Lessee June 30, 20_____	Agency _____ Agency # _____ Fund Name _____ Fund # _____ Obligation # _____
---	---

Description of Leased Item _____
 (Check One)
 New Lease _____ Extension of Current Lease _____ Change in Obligation Number _____ Other _____ Unplanned Termination _____

Asset Type*	Calendar Month Lease Begins (1-12)	Calendar Year Lease Begins	Fair Value at Inception**** (see calculation)	Total Economic Life-Years	Remaining Life At Lease Start Date-Years	Comptroller's Use Only Lease Number
		20____				

Number of Payments Per Year (1,2,3,4,6 or 12)	Total Number of Payments Over Lease Life	Timing of Payments (BEG or END)	Lessee's Borrowing Rate (%)	Transfer Ownership (Y or N)	Bargain Purchase Amount	Installment Purchase (Y or N)	Certificate of Participation (Y or N)

Rent per Period**	Number of Periods	Additional Rents and Periods until Number of Periods=Lease Life	Financing Information (Trade-ins, down payments, credits, balances due, etc.)

Unplanned Termination Month (1-12)	Unplanned Termination Year	Calculation of Fair Value at Inception			
(The trade-in, if any, is not deducted from the list price to calculate Fair Value)					
		List Price	-	Discounts	= Fair Value (enter above)****

Lease Option Code*** (0, 1 or 2)	Square Feet	Insurance			
		% of Rent (cents/sq. ft)	Inflation 1st (%)	Year	Inflation 2nd (%)

Depreciation Method	Salvage Value (\$)	Maintenance			
		% of Rent (cents/ sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)
SL					

Other			
% of Rent (cents/ sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)

* B= Building, L= Land, M = Machinery & Equipment, O = Other
 ** Net of maintenance costs
 *** Lease Option Codes
 0= Gross Lease - Enter 0 for Square Feet and complete the next section using % of rent.
 1= Gross Lease - Enter number of Square Feet and complete the next section using cents/square feet.
 2= Net Lease - No more entries necessary.
 **** If this balance is less than \$5000, submittal of this form is not necessary.

Appropriation Code	Detail Object	%

Preparer _____
 Telephone _____

State of Illinois Accounting for Leases-Lessee June 30, 20 1	Agency 2 Agency # 3 Fund Name 4 Fund # 5 Obligation # 6
--	---

Description of Leased Item 7
 (Check One) 8
 New Lease _____ Extension of Current Lease _____ Change in Obligation Number _____ Other _____ Unplanned Termination _____

Asset Type*	Calendar Month Lease Begins (1-12)	Calendar Year Lease Begins	Fair Value at Inception**** (see calculation)	Total Economic Life-Years	Remaining Life At Lease Start Date-Years	Comptroller's Use Only Lease Number
9	10	20 11	12	13	14	

Number of Payments Per Year (1,2,3,4,6 or 12)	Total Number of Payments Over Lease Life	Timing of Payments (BEG or END)	Lessee's Borrowing Rate (%)	Transfer Ownership (Y or N)	Bargain Purchase Amount	Installment Purchase (Y or N)	Certificate of Participation (Y or N)
15	16	17	18	19	20	21	22

Rent per Period**	Number of Periods	Additional Rents and Periods until Number of Periods=Lease Life	Financing Information (Trade-ins, down payments, credits, balances due, etc.)
23	24	25	26

Unplanned Termination Month (1-12)	Unplanned Termination Year	Calculation of Fair Value at Inception (The trade-in, if any, is not deducted from the list price to calculate Fair Value)
27	28	29
		List Price - Discounts = Fair Value (enter above)****

Lease Option Code*** (0, 1 or 2)	Square Feet	Insurance			
		% of Rent (cents/sq. ft)	Inflation 1st (%)	Year	Inflation 2nd (%)
30	31	32	33	34	35

Depreciation Method	Salvage Value (\$)	Maintenance			
		% of Rent (cents/ sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)
SL	36	32	33	34	35

Other			
% of Rent (cents/ sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)
32	33	34	35

* B= Building, L= Land, M = Machinery & Equipment, O = Other
 ** Net of maintenance costs
 *** Lease Option Codes
 0= Gross Lease - Enter 0 for Square Feet and complete the next section using % of rent.
 1= Gross Lease - Enter number of Square Feet and complete the next section using cents/square feet.
 2= Net Lease - No more entries necessary.
 **** If this balance is less than \$5000, submittal of this form is not necessary.

Appropriation Code 37	Detail Object	%	
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Preparer 38
 Telephone 39

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.62	1 of 2
PROCEDURE	MULTIPLE FUND ADJUSTMENT/RECLASSIFICATION SCHEDULE (SCO-562)	EFFECTIVE DATE July 1, 2013	REVISION NUMBER 14-001

MULTIPLE FUND ADJUSTMENT/RECLASSIFICATION SCHEDULE (SCO-562)

PURPOSE

The purpose of the Multiple Adjustment/Reclassification Schedule is to provide accrued interest, securities lending allocations, and other adjustment information from the Treasurer's Office. This schedule is applicable to those funds in which the only responsibility of the Treasurer is the deposit of interest income or other receipts for programs they do not administer.

This schedule is prepared annually by the Treasurer's Office and sent to the Comptroller's Office by an established due date. (Prior to the due dates for GAAP package submission.) The Comptroller's Office will summarize the entries, post the entries in the applicable WEDGE GAAP Packages, and forward a summary of the posted entries to each effected agency. Two copies of this correspondence should be retained by the agency: one to provide an internal record, and one for the Auditor General or his representative.

GENERAL

The Multiple Fund Adjustment/Reclassification Schedule should report accrued interest, securities lending allocations, and other adjustments at the Treasurer's Office for nonshared funds in which another agency is the administrator of the fund.

All amounts reported on this schedule should be rounded to the nearest thousand.

INSTRUCTIONS

The Treasurer's Office shall submit a schedule of accrued interest, securities lending allocations, and other adjustment information in a Microsoft Excel format. An example of an acceptable format is shown at Exhibit 27.20.62-A.

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OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.62	2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	MULTIPLE FUND ADJUSTMENT/RECLASSIFICATION SCHEDULE (SCO-562)	REVISION NUMBER	
		14-001	

STANDARD JOURNAL ENTRIES

The following journal entries should be made to record accrued interest and cash equivalents.

<u>Account Number</u>		<u>Debit</u>	<u>Credit</u>
<i>Journal Entry 1</i>			
135	Other receivables	XXX	
440	Interest and other investment income		XXX

To record interest receivable at June 30.

<i>Journal Entry 2</i>			
135	Other receivables	XXX	
2XX	Due to.....		XXX

To record interest receivable at June 30 for a fund classified as an agency fund.

<i>Journal Entry 3</i>			
135	Other receivables	XXX	
XXX	Revenues (by GAAP account number)		XXX

To record accounts receivable.

State of Illinois
Multiple Fund Adjustment/Reclassification Schedule
Sample Format

Interest Accrual Entries
Fiscal Year 20XX

Agency	Fund	Debit		Credit	
		Account #	Amount	Account #	Amount
370	0001	127	xxx	442	xxx
370	0011	135	xxx	440	xxx
440	0022	135	xxx	440	xxx
370	0031	127	xxx	442	xxx
422	0041	135	xxx	440	xxx

Securities Lending Allocation Entries
Fiscal Year 20XX

Agency	Fund	Debit		Credit	
		Account #	Amount	Account #	Amount
360	0096	107	xxx	224	xxx
350	0362	107	xxx	224	xxx
340	0801	107	xxx	224	xxx
350	0899	107	xxx	224	xxx
340	0929	107	xxx	224	xxx

Securities Lending Collateral
Statement of Changes in Assets and Liabilities
Fiscal Year 20XX

Agency	Fund	Balance At		Additions	Deletions	Balance At	
		June 30,	Prior Year			June 30,	Current Year
492	0084	xxx	xxx	xxx	xxx	xxx	xxx
492	0088	xxx	xxx	xxx	xxx	xxx	xxx
492	0138	xxx	xxx	xxx	xxx	xxx	xxx
416	0457	xxx	xxx	xxx	xxx	xxx	xxx
370	0932	xxx	xxx	xxx	xxx	xxx	xxx

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.63	1 of 15
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	GRANT/CONTRACT ANALYSIS	REVISION NUMBER	
		14-001	

GRANT/CONTRACT ANALYSIS (SCO-563)

PURPOSE

The purpose of the Grant/Contract Analysis Form is to calculate a receivable or liability at the fiscal year-end and determine other pertinent financial information related to grants and contracts. Form SCO-563 also provides information needed to prepare the Statewide Schedule of Expenditures of Federal Awards (SEFA) for the primary government portion of the State of Illinois Reporting Entity in accordance with the Federal Single Audit Act of 1984 (with amendment in 1996) and OMB Circular A-133 (“Audits of State, Local Governments, and Non-Profit Organizations”).

When applicable, this form must be completed annually via the Form SCO-563 electronic reporting system which can be accessed via the Comptroller’s website. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

Form SCO-563 should be completed by all State agencies of the primary government for each fund receiving cash or non-cash assistance from the Federal government, other government units or private organizations. Contracts or awards received from another State fund must be reported on Form SCO-567.

For reimbursement-type grants in which the State cannot qualify for resources without first incurring allowable costs, grant expenditures are the prime factor for determining whether eligibility requirements have been met. An expenditure should be recognized in the accounting period in which the fund liability is incurred, if the amount is measurable. Revenue should be recognized when the expenditure is incurred for reimbursement-type grants. For other grants in which incurring allowable costs is not an eligibility requirement, revenue should be recognized when all applicable eligibility requirements are met regardless of the amount and timing of expenditures. Emphasis in completing this form should be placed on the items comprising total reimbursable costs. Total reimbursable costs are defined as the amount of reimbursement earned for the grant or contract during the fiscal year. Reimbursement may be received after year-end. Disallowed costs should be excluded from the calculation. The formula for total reimbursable costs for reimbursement-type grants is as follows:

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Current Year Expenditures

Plus: Current Year Accounts Payable

Plus: Current Year Due To (From) Subgrantees per SCO-568

Less: Prior Year Accounts Payable

Total Reimbursable Costs

Information reported on Form SCO-563 is used in preparation of the Statewide SEFA. In order to capture required data, fields related to CFDA number, pass-through entity identification number and amounts provided to subrecipients must be completed. Funds passed-through to other State agencies must be reported to ensure Federal funds are not double counted on a statewide basis.

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

When preparing Form SCO-563 for funds with multiple grants/contracts it is often beneficial to prepare a summary spreadsheet prior to inputting transactions in the Form SCO-563 electronic reporting system. Exhibit 27.20.63-A has been included to facilitate preparation of the Form SCO-563.

INSTRUCTIONS

Grants or contracts reported on this form should be one of two types: non-cash or cash. If a grant or contract has both cash and non-cash components, they should be reported as separate lines on Form SCO-563.

Non-Cash Grants or Contracts

The value of non-cash assistance distributed must be reported as revenues and expenditures in the applicable section of Form SCO-563. The following methods of valuation should be used for non-cash awards expended:

Loans and Loan Guarantees

New loans made or received during the fiscal year plus the balance of loans from previous years for which the federal government imposes continuing compliance requirements, plus any interest subsidy, cash, or administrative cost allowance. Proceeds of loans received and expended in prior years are not considered federal awards expended in the current year when the laws, regulations, and provisions of contracts or grant agreements pertaining to such loans impose no continuing compliance requirements other than to repay the loans.

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Loans and Loan Guarantees at Institutions of Higher Education

The value of loans made during the year are considered federal awards expended when loans are made to students, even when the institution of higher education does not make the loans.

The balance of loans for previous years is not included because the lender accounts for prior balances.

Insurance Contracts

Fair market value of insurance contract at the time of receipt or the assessed value provided by the federal agency.

Food Stamps

Fair market value of food stamps at the time of receipt or the assessed value provided by the federal agency.

Commodities

Fair market value of commodities at the time of receipt or the assessed value provided by the federal agency.

Donated Property

Fair market value of donated property or donated surplus property at the time of receipt or the assessed value provided by the federal agency.

Free Rent

Fair market value of free rent at the time of receipt or the assessed value provided by the federal agency. Free rent is not considered an award expended unless it is received as part of an award to carry out a federal program.

Recognition of revenue for non-cash grants or contracts depends on the type of non-cash grant or contract. Loan and loan guarantees, insurance contracts and free rent are not recognized as revenue or expenditures for financial reporting purposes in a fund. Food stamps, donated commodities and donated property which is not capitalized are recognized as revenue and expenditures in a fund. Donated property which is capitalized is not recognized as revenue or expenditures in a fund but is recognized as revenue and an asset in the State's government-wide financial statements and should be reported on Form SCO-538.

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Cash Grants or Contracts

Amounts related to total reimbursable costs and grant receipts are to be entered directly on the form, unless the grant or contract is the type in which **only** a portion of costs are reimbursed (e.g., matching funds). Grants or contracts with matching funds requirements often require the grantee to expend a certain percentage of grant costs from local funds based upon a pre-determined match ratio. Computations for reimbursable costs involving matching funds should be entered on the form after applying the appropriate percentages.

If reimbursement-type grant or contract activity is the only activity in the fund, total reimbursable costs should agree to expenditures reported in the current year GAAP basis column on the trial balance. Grant receipts should agree to the revenues reported in the agency records column on the trial balance. A reconciliation and/or documentation should be prepared and provided to the Comptroller's Office to explain variances between calculations on Form SCO-563 and amounts reported on the trial balance due to subgrantee payables, indirect costs and disallowed costs. Indirect costs are generally expenses of doing business that are not readily identified with a particular grant thus requiring cost allocation plans or indirect cost rates be used to distribute the costs to the benefiting grant. Disallowed costs are costs not allowed for expenditure or reimbursement under the provisions of the grant or contract.

Funds receiving both direct reimbursement-type grant or contract receipts from the Federal government and reimbursement-type grant or contract receipts passed-through from other State agencies are considered to be grant-oriented funds. Therefore, the amounts reported on Forms SCO-563 and SCO-567 as total reimbursable costs should agree to the total GAAP basis expenditures reported on the trial balance.

In cases where reimbursement-type grants or contracts comprise only a portion of the fund's activity, a less definitive means exists for determining total reimbursable costs and grant receipts. A combination of the information from grants ledgers, federal reports, subgrantees reports, SAMS, and the payable analysis per Form SCO-549 should be utilized.

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OMB Circular A-133 defines subrecipient as a nonfederal entity that expends federal awards received from a pass-through entity to carry out Federal programs. A subrecipient does not include an individual that is a beneficiary of such a program. For State of Illinois purposes, subrecipient entities do not include those entities that are part of the primary government. Monies subgranted to entities that are part of the primary government are defined as subgrantee agencies.

When monies have been subgranted but not fully expended by the subgrantee agency, special documentation on Form SCO-563 is required. If a refund is due from the subgrantee agency, the amount should be separately identified and subtracted from current year expenditures to calculate the grant receivable or liability.

Grant ledgers and federal reports will assist in determining the proper amount of indirect costs, exclusive of disallowed costs, to include in current year expenditures. Indirect costs should be reported on a separate line on Form SCO-563. To prevent an overstatement of unearned revenue when indirect cost reimbursements have been included in grant receipts, a corresponding amount should be included in current year expenditures.

The current year receivable or liability is computed as a result of the grant information disclosed on this form. If a liability is computed, it should be determined whether the money will be rolled over into the next fiscal or grant year (unearned revenue) or will be returned to the grantor agency (Due to Other Government – Federal).

It is important for Agencies to ensure the calculated current year receivable/liability is accurate. Prior year errors should be corrected through adjustments to current year expenditures if necessary. The formula for current year receivable/liability is as follows:

Prior Year Receivable/(Liability)
Plus: Total Reimbursable Costs
Plus: Refunds Paid to Grantor
Less: Grant Receipts

Current Year Receivable/(Liability)

The American Recovery and Reinvestment Act of 2009 requires special accounting and reporting for grants issued under the Act. Separate transactions on Form SCO-563 should be used to account for these grants. To identify grants issued under the Act, the program title should be preceded with “ARRA.” For example, “ARRA – Unemployment Insurance.”

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TRANSACTION INPUT PROCEDURES

The main dashboard is a summary of the Form SCO-563 work processes by fund. The dashboard will assist in managing the workflow for the forms. Editing a transaction begins by either opening the edit action dialog box or adding a new transaction. If editing an existing Form SCO-563, click one time on the **Edit** button. If a new Form SCO-563 is required, click one time on the **Add** button.

Fund Number	Fund Name	Edit	Add	Report	Mark Complete
0001 (21 Records)	General Revenue Fund (OPEN)				

Choosing the Edit action will display the following summary of Form SCO-563 activity. To edit a transaction, click one time on the **Edit** button. A transaction input screen will display.

Edit	Detail	Grantor	Title	Grant ID	PY Rec	PY Def Rev	TRC	Grant Receipts	CY Rec	Deferred Revenue
		U.S. Department of Agriculture (OPEN)	State Admin Matching Grants for SNAP (SNAP Admin)	10.561	40,497	No	88,845	63,602	65,740	No
		U.S. Department of Health and (OPEN)	Refugee & Entrant Assist - State Admin Pgms	93.566	4,728	No	0	0	4,728	No

- 1) Enter the appropriate name in the **Grantor Name** field. This field is limited to 30 characters. If the receipt source selected below is “F”, the data entry will be overlaid at the time of transaction acceptance with the Federal agency name identified with the CFDA number input.

Grantor Name

- 2) Enter the appropriate title in the **Program Title** field. This field is limited to 50 characters.

Program Title

- 3) Select the appropriate receipt source from the **Receipt Source** drop-down box. Options include F (Federal Government), L (Local Government), O (Other), and P (Private Organization).

Receipt Source

Pass Thru Entity Name

Non Cash Award

Reimbursable Grant

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- 4) Enter the appropriate name in the **Pass Thru Entity Name** field. If multiple pass thru entities should be disclosed, the field should be populated with “Various”. A list of all pass thru entities will be prepared when completing the Form SCO-563C. This field is limited to 30 characters. Entry in this field is not required if there are no pass thru entities.

Pass Thru Entity Name

- 5) Enter the appropriate grant ID in the **Grant ID** field. This ID is based upon Agency preference and may include numeric as well as alphabetic characters. This field is limited to 15 characters.

Grant ID

- 6) Enter the appropriate Catalog of Federal Domestic Assistance (CFDA) number for the grant in the **CFDA Num** field. Entry in this field is only applicable if the receipt source selected is “F”. This field is limited to 6 characters.

CFDA Num

- 7) Enter the appropriate pass thru entity ID number in the **Pass thru Entity ID** field. If multiple pass thru entities should be disclosed, populate the field with “various”. A list of all pass thru entities will be prepared when completing Form SCO-563C. This field is limited to 15 characters. Entry in this field is not required if no entry is made in the pass thru entity name field.

Pass thru Entity ID

- 8) Click one time on the appropriate boxes to indicate if the grant is a non cash award, loan/loan guarantee, or reimbursable grant.

Non Cash Award (check if yes) Loan/Loan Guarantee (check if yes)
Reimbursable Grant (check if yes) Grant Type

- 9) Select the appropriate grant type from the **Grant Type** drop-down box. Options include O (Operating), C (Capital), and G (General).

Grant Type

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10) Populate the remaining fields with the relevant financial information.

SAMS Expenditures Through June 30, CY		88,946	
Accounts Payable	0	SCO568	0
June 30, CY Rec. (Lia)	65,740	Ref. Paid to Grantor	0
Refunds CY	0	Grant Receipts	63,602
Deferred Revenue	<input type="checkbox"/> (check if yes)	Receipts During Lapse	9,707
Amt. to Sub	174		<input type="button" value="Update"/>

SAMS Expenditures Through June 30, CY - Field should be populated with the June 30, current year cash-basis expenditures.

Accounts Payable - Field should be populated with liabilities reported on the Form SCO-549 less any liabilities (due to) reported on Form SCO-568.

SCO568 - Field should be populated with the net due from/to reported on the Form SCO-568.

Ref. Paid to Grantor - Field should be populated with the refunds paid to the Grantor of any amounts that were reported as a liability to the Grantor in the prior year. It is important to ensure this figure is not also included in current year expenditures.

Refunds CY - Field should be populated with any refunds paid to the Grantor during the current year relating to current year activity.

Grant Receipts – Field should be populated with the June 30, current year cash-basis receipts.

Deferred Revenue – Box should be checked if a current year liability is calculated and the liability represents unearned deferred revenue.

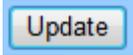
Receipts During Lapse - Field should be populated with the amount of receipts received during lapse period (July and August of the subsequent fiscal year) relating to the June 30 calculated receivable amount.

Amt. to Sub – Field should be populated with the amount of current year expenditures which were passed through to subrecipient entities.

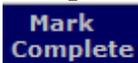
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11) Once complete, click one time on the **Update** button at the bottom of the form.



12) When all SCO-563 activity has been entered for a fund, click one time on the **Mark Complete** button on the main dashboard.



Notice that the fund now displays as submitted. The form is now read-only and any subsequent changes must be made by the Comptroller's Office.

Fund Number	Fund Name	Edit	Add	Report	Mark Complete
0001 (21 Records)	General Revenue Fund (SUBMITTED)				

Note the following error checks on the form:

1. Input in the Accounts Payable field will not be allowed if the Reimbursable Grant field is not checked.
2. Input in the Ref. Paid to Grantor cannot be greater than the prior year liability amount.
3. Input in the Refunds CY cannot be greater than grant receipts.
4. Input in the Receipts During Lapse field cannot be greater than the June 30, CY Rec. field.
5. Input in the Amt. to Sub field cannot be greater than SAMS Expenditures Through June 30, CY.
6. Input in the Amt. to Sub field will not be allowed unless a Pass thru Entity Name and ID has been input.

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STANDARD JOURNAL ENTRIES

The purpose of these entries is to record the various receivables and liabilities that can result from completion of the Form SCO-563.

If a current year receivable is calculated on Form SCO-563:

The following entry should be made as an adjusting entry to Form SCO-544:

Account Number	Account Name	Debit	Credit
126	Due From Other Government - Federal	XXX	
426	Federal Operating Grants		XXX

To record a Federal government receivable for a grant or contract in which eligibility requirements have been met.

The following entry should be made as an adjusting entry to Form SCO-544:

Account Number	Account Name	Debit	Credit
426	Federal Operating Grants	XXX	
220	Deferred Revenue - Unavailable		XXX

To record unavailable revenue for receivables from the Federal government not received during lapse period.

The following entry should be made on Form SCO-546:

Account Number	Account Name	Debit	Credit
220	Deferred Revenue - Unavailable	XXX	
426	Federal Operating Grants		XXX

To reverse entry for Federal government revenue not meeting the availability criteria for government-wide financial statements.

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If a current year liability is calculated on Form SCO-563:

The following entry should be made as an adjusting entry to Form SCO-544:

Account Number	Account Name	Debit	Credit
426	Federal Operating Grants	XXX	
221	Deferred Revenue - Unearned		XXX

To record unearned revenue for advances from the Federal government.

The following entry should be made as an adjusting entry to Form SCO-544:

Account Number	Account Name	Debit	Credit
426	Federal Operating Grants	XXX	
208	Due To Other Government - Federal		XXX

To record a liability for amounts to be returned to the Federal government.

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GRANT/CONTRACT RECONCILIATION (SCO-563B)

PURPOSE

The purpose of the Grant/Contract Reconciliation Form (Exhibit 27.20.63-B) is to reconcile total reimbursable costs reported on Form SCO-563 to Federal government revenues reported in the current year GAAP basis column on the trial balance.

When applicable, this form must be completed annually and submitted to the Comptroller's Office. 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 Form SCO-563B should be completed by all State agencies of the primary government for each fund preparing Form SCO-563. Reconciling items reported on the Form SCO-563B will vary depending upon the type of reclassification and adjusting entries recorded in the fund. Common reconciling items include:

Unavailable Deferred Revenue

Prior-year unavailable deferred revenue should be included as an addition while current year unavailable deferred revenue should be included as a deletion. These reconciling items properly account for the reversal of prior-year unavailable deferred revenue and the posting of current year unavailable deferred revenue in the trial balance.

Amounts paid to subgrantee agencies per Form SCO-568

Third party reimbursements to primary government funds should be shown as a deletion. Record the amount from the total activity column on the Form SCO-568. This reconciling item properly accounts for the Form SCO-568 reclassification entry posted to eliminate revenues and expenditures in the trial balance for amounts paid to subgrantee agencies.

Amounts received from grantor agencies per Form SCO-567

Third party reimbursements from primary government funds should be shown as an addition. Record the amount from the total reimbursable costs column on the Form SCO-567. This reconciling item properly accounts for the recording of grant revenue and expenditures in the grantee fund.

All other reconciling items identified, other than those listed above, should have adequate supporting documentation or should be resolved. Unreconciled differences may be an indication that data entry on the Form SCO-563 or journal entries posted to the trial balance need revision.

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INPUT PROCEDURES

Refer to Exhibit 27.20.63-C.

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 total reimbursable costs reported on Form SCO-563 for federal receipt sources (F).
(7)	Enter the amount of total reimbursable costs for third party reimbursement (P) transactions reported on Form SCO-567.
(8)	Enter the amount of prior year unavailable revenue related to transactions reported on Form SCO-563 for federal receipt sources (F).
(9)	Enter an explanation for other addition amounts.
(10)	Enter the amount of other additions to total reimbursable costs.
(11)	Enter the amount of grant expenditures (total activity) for third party reimbursement (P) transactions reported on Form SCO-568.
(12)	Enter the amount of current year unavailable revenue related to transactions reported on Form SCO-563 for federal receipt sources (F).
(13)	Enter an explanation for other deduction amounts.
(14)	Enter the amount of other deductions to total reimbursable costs.

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REFERENCE	CONTENTS
(15)	Sum the amounts reported in (6) through (14) and enter the result. This amount should equal the amount reported as account 430, Federal Government, Net on the trial balance of the fund for shared, nonshared and locally held trial balances.
(16)	If other grants are included on Form SCO-563, use separate columns on Form SCO-563B to reconcile the activity to the trial balance consistent with the reconciliation of federal revenue.

GRANT/CONTRACT ANALYSIS (SCO-563C)

PURPOSE

The purpose of the Grant/Contract Analysis Form (Exhibit 27.20.63-D) is to provide detail of amounts provided to subrecipients as reported on Form SCO-563.

When applicable, this form must be completed annually and submitted to the Comptroller's Office. 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 Form SCO-563C should be completed by all State agencies of the primary government for each fund preparing Form SCO-563. Funds passed-through to other primary government agencies should not be reported on Form SCO-563C as they would not be considered a subrecipient on a statewide basis.

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INPUT PROCEDURES

Refer to Exhibit 27.20.63-E.

<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 official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the identification number reported on Form SCO-563.
(7)	Enter the title of each program and the award period if a multiperiod award reported on Form SCO-563.
(8)	Enter each CFDA number assigned to the grant reported on Form SCO-563.
(9)	Enter each sub-recipient pass-through entity's name.
(10)	Enter each sub-recipient pass-through entity's ID number.
(11)	Enter the amount of current year cash basis expenditures provided to the sub-recipient(s) reported on Form SCO-563. Note the total amount reported on Form SCO-563 for each grant cannot exceed the current year cash basis expenditures reported on the Form SCO-563 for the grant.

State of Illinois Grant/Contract Reconciliation June 30, 20 _____	Agency _____ Agency # _____ Fund _____ Fund # _____
--	--

	Nearest Thousand			
Total reimbursable costs per SCO-563	\$			
Add:				
Amounts received from subgrantor agency per SCO-567				
Prior year unavailable revenue				
Other: _____				

Less:				
Amounts paid to subgrantee agency per SCO-568				
Current year unavailable revenue				
Other: _____				

Total	\$			

State of Illinois
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Agency 2
Agency # 3
Fund 4
Fund # 5

	Nearest Thousand			
Total reimbursable costs per SCO-563	\$ <u> 6 </u>	<u> 16 </u>		
Add:				
Amounts received from subgrantor agency per SCO-567	<u> 7 </u>			
Prior year unavailable revenue	<u> 8 </u>			
Other: <u> 9 </u>	<u> 10 </u>			

Less:				
Amounts paid to subgrantee agency per SCO-568	<u> 11 </u>			
Current year unavailable revenue	<u> 12 </u>			
Other: <u> 13 </u>	<u> 14 </u>			

Total	\$ <u> 15 </u>			

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INTERFUND PAYABLE/RECEIVABLE ANALYSIS (SCO-565)

PURPOSE

The purpose of the Interfund Payable/Receivable Analysis Form (Exhibits 27.20.65-A-M and Exhibit 27.20.65-N 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 manual Interfund Payable/Receivable Analysis (or the "SCO565 Amounts" tab on WEDGE) 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 (or the "SCO565 Amounts" tab) 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 manual Interfund Payable/Receivable Analysis (or the "SCO567 Amounts" or "SCO568 Amounts" tab on WEDGE).

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

The SCO565 should be completed manually for Pension Trust Funds, Private Purpose Trust Funds, and Investment Trust Funds. This form should be completed on the Comptroller WEDGE system for governmental funds including Shared Funds, Nonshared Funds, Agency Funds, Locally Held Funds and Proprietary Funds. The SCO565B should be completed manually for Component Units and Universities.

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.

CONTENTS – Manual Form

Instructions for SCO-565

Refer to Exhibit 27.20.65-A-Exhibit 27.20.65-B

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.65	3 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	INTERFUND PAYABLE/RECEIVABLE ANALYSIS (SCO-565)	REVISION NUMBER	
		14-001	

<u>REFERENCE</u>	<u>CONTENTS</u>
(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 good/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 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).

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.65	4 of 9
PROCEDURE	INTERFUND PAYABLE/RECEIVABLE ANALYSIS (SCO-565)	EFFECTIVE DATE July 1, 2013	REVISION NUMBER 14-001

<u>REFERENCE</u>	<u>CONTENTS</u>
(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.
(18)	Enter the total due to component units per the SCO-567.
(19)	Enter the total due from component units 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 component units per the SCO-568.
(23)	Enter the total due from component units 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.

**STATE OF ILLINOIS
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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.65	5 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	INTERFUND PAYABLE/RECEIVABLE ANALYSIS (SCO-565)	REVISION NUMBER	
		14-001	

CONTENTS – WEDGE Form

Instructions for SCO-565
Refer to Exhibit 27.20.65-C through 27.20.65-M

REFERENCE	CONTENTS
	If journal entries have been posted to Due To and/or Due From accounts (i.e., account 141, 215, 216, 217 etc.), the SCO-565 form within WEDGE must be completed. Until all amounts included on the balance sheet are accounted for on the SCO-565, an error message will appear on the “Main” tab of the form stating “Error: Values On the SCO-565 Form do not Agree to Amounts Reported on Journal Entries”.
(1)	Click on the “SCO-565 Amounts” tab (if applicable) to enter due to/due from amounts not included on the SCO-567 and SCO-568.
(2)	Click on the “Add” button to enter an agency/fund combination that funds are due to/from.
(3)	Click on the drop down arrow next to “Agency” to display a list of agencies. Highlight the appropriate agency and choose it by left clicking your mouse.
(4)	Click on the drop down arrow next to “Fund Number” to display a list of agencies. Highlight the appropriate fund number and choose it by left clicking your mouse.
(5)	When the desired Agency/Fund combination is displayed, click on the “Ok” button.
	Repeat steps (2) through (5) until all appropriate Agency/Fund combinations have been entered. At this point, the form needs to be saved. If the user navigates away from the form without saving, all information will have to be reentered.

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OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.65	6 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	INTERFUND PAYABLE/RECEIVABLE ANALYSIS (SCO-565)	REVISION NUMBER	
		14-001	

REFERENCE	CONTENTS
(6)	<p>Once all Agency/Fund combinations have been entered and the form has been saved, click in the “Due Amount” box and enter the applicable amount for each Agency/Fund. Note that a due to should be entered as a negative amount. This will signify to the system the amount is a Due To rather than a Due From and the system will automatically populate the account number. All remaining fields will be completed by the system.</p> <p>At this point, the form must be saved again to retain the information entered on the SCO-565 tab.</p>
(7)	If applicable, click on the “SCO-567 Amounts” tab.
(8)	<p>Enter amount(s) into the appropriate “Due Amount” field(s).</p> <p>At this point, the form must be saved again to retain the information entered on the SCO-567 tab.</p>
(9)	If applicable, click on the “SCO-568 Amounts” tab.
(10)	<p>Enter amount(s) into the appropriate “Due Amount” field(s).</p> <p>At this point, the form must be saved a final time to retain the information entered on the SCO-568 tab.</p> <p>Once all amounts are entered and the form is saved, the message” Error: Values on the SCO-565 Form Do Not Agree to Amounts Reported on Journal Entries” on the “Main” tab should be cleared. If the message is still there, the form must be compared to the balance sheet to determine where the difference exists. The system will not allow the package to be closed or submitted until the amounts reported on the SCO-565 agree to the amounts reported on the trial balance (see exhibit 27.20.65-M).</p>

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.65	7 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	INTERFUND PAYABLE/RECEIVABLE ANALYSIS (SCO-565)	REVISION NUMBER	
		14-001	

CONTENTS – Component Units SCO-565B

Instructions for SCO-565B

Refer to Exhibit 27.20.65-N and Exhibit 27.20.65-O.

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)	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.

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.65	8 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	INTERFUND PAYABLE/RECEIVABLE ANALYSIS (SCO-565)	REVISION NUMBER	
		14-001	

REFERENCE	CONTENTS
------------------	-----------------

- | | |
|------|--|
| (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. |
| (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. |

**STATE OF ILLINOIS
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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.65	9 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	INTERFUND PAYABLE/RECEIVABLE ANALYSIS (SCO-565)	REVISION NUMBER	
		14-001	

REFERENCE

CONTENTS

(27) Add (15), (19), and (23) and enter the result.

State of Illinois Interfund Payable/ Receivable Analysis June 30, 20_____	Agency _____ Agency # _____ Fund Name _____ Fund # _____
--	---

	Agency Number	Fund Number	Due to Other Funds (215)	Due from Other Funds (141)	Due To Component Units (216)	Due From Component Units (144)
1.			\$	\$	\$	\$
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.						
26.						
27.						
28.						
29.						
30.						
		SubTotals				
		Amounts from SCO-567				
		Amounts from SCO-568				
		Totals	\$	\$	\$	\$

State of Illinois
Interfund Payable/ Receivable Analysis
June 30, 201

Agency 2
Agency # 3
Fund Name 4
Fund # 5

	Agency Number	Fund Number	Due to Other Funds (215)	Due from Other Funds (141)	Due To Component Units (216)	Due From Component Units (144)
1.	<u>6</u>	<u>7</u>	\$ <u>8</u>	\$ <u>9</u>	\$ <u>10</u>	\$ <u>11</u>
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.						
26.						
27.						
28.						
29.						
30.						
		SubTotals	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>
	Amounts from SCO-567		<u>16</u>	<u>17</u>	<u>18</u>	<u>19</u>
	Amounts from SCO-568		<u>20</u>	<u>21</u>	<u>22</u>	<u>23</u>
	Totals		\$ <u>24</u>	\$ <u>25</u>	\$ <u>26</u>	\$ <u>27</u>

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main **1** SCO565 Amounts SCO567 Amounts SCO568 Amounts

Comprehensive Annual Financial Reporting
SCO565
Interfund Payable/Receivable Analysis
June 30, 2012



**STATE OF ILLINOIS
COMPTROLLER**

Agency Number
Fund Number
Record Type

To Account	Due Amount
Grand Total, All Forms - Grouped by Account Number	
Error: Values On The SCO565 Form Do Not Agree To Amounts Reported On Journal Entries	
141 Due From Other Funds	0
215 Due to Other Funds	0
144 Due From Component Units	0
216 Due to Component Units	0
147 Due From Primary Government	0
217 Due to primary government	0

Values Broken By Form

To Account	Due Amount
Amounts On The SCO565 Form	
Amounts On The SCO567 Form	
141 Due From Other Funds	0
215 Due to Other Funds	0
144 Due From Component Units	0
216 Due to Component Units	0
147 Due From Primary Government	0
217 Due to primary government	0
Amounts On The SCO568 Form	
141 Due From Other Funds	0
215 Due to Other Funds	0
144 Due From Component Units	0
216 Due to Component Units	0
147 Due From Primary Government	0
217 Due to primary government	0

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main **SCO565 Amounts** SCO567 Amounts SCO568 Amounts

Comprehensive Annual Financial Reporting
SCO565
Interfund Payable/Receivable Analysis
June 30, 2012



STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

Amounts On The SCO565 Form(This Form)

Source Form	Agency Number	Fund Number	Due Amount	Agency Classification	Providing Agency Classification	Amount	Direction To Account
-------------	---------------	-------------	------------	-----------------------	---------------------------------	--------	----------------------

Section Totals

2
Add

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main SCO565 Amounts SCO567 Amounts SCO568 Amounts

Comprehensive Annual Financial Reporting
SCO565
Interfund Payable/Receivable Analysis
June 30, 2012

Agency Number
Fund Number
Record Type

STATE OF ILLINOIS
COMPTROLLER

Amounts On The SCO565 Form(This Form)

Source Form Agency Number Fund Number Due Amount Agency Classification Providing Agency Classification Amount Direction To Account

Section Totals 0

Add

Select Agency Fund Combination 3

Agency
Fund Number

Add a new SCO565 Entry

OK Cancel

cycle

Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main SCO565 Amounts SCO567 Amounts SCO568 Amounts

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SCO565
Interfund Payable/Receivable Analysis
June 30, 2012

Agency Number
Fund Number
Record Type

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Amounts On The SCO565 Form(This Form)

Source Form Agency Number Fund Number Due Amount Agency Classification Providing Agency Classification Amount Direction To Account

Section Totals 0

Add

Select Agency Fund Combination

Agency 416-Central Management Services 416

Fund Number

4

Add a new SCO565 Entry

OK Cancel

The screenshot displays the State of Illinois Comptroller's financial reporting software. The main window is titled "SCO565 Amounts" and shows a table with columns for "Source Form Agency Number", "Fund Number", "Due Amount", "Agency Classification", "Providing Agency Classification", "Amount", "Direction", and "To Account". The table is currently empty, with "Section Totals" showing "0".

A modal dialog box titled "Select Agency Fund Combination" is open. It contains the following information:

Agency	416-Central Management Services	416
Fund Number	0312	0312

Below the table, there is a button labeled "Add a new SCO565 Entry" with a circled number "5" next to it. At the bottom of the dialog are "OK" and "Cancel" buttons.

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main **SCO565 Amounts** SCO567 Amounts SCO568 Amounts

Comprehensive Annual Financial Reporting
SCO565
Interfund Payable/Receivable Analysis
June 30, 2012



STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

Amounts On The SCO565 Form(This Form)

Source Form	Agency Number	Fund Number	Due Amount	Agency Classification	Providing Agency Classification	Amount Direction	To Account	
SCO565	416	0312	6 0	PG	PG	Neutral	-1	Delete

Section Totals 0

Add

cycle
Manage Journal Entry
Recalculate Totals Balances
Fund Equity Reconciliation

7

Main
SCO565 Amounts
SCO567 Amounts
SCO568 Amounts

Comprehensive Annual Financial Reporting

SCO565

Interfund Payable/Receivable Analysis

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**STATE OF ILLINOIS
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Agency Number

Fund Number

Record Type

	To Account	Due Amount
Grand Total, All Forms - Grouped By Account Number		
Error: Values On The SCO565 Form Do Not Agree To Amounts Reported On Journal Entries		
141	Due From Other Funds	0
215	Due to Other Funds	-100
144	Due From Component Units	0
216	Due to Component Units	0
147	Due From Primary Government	0
217	Due to primary government	0

Values Broken By Form

	To Account	Due Amount
Amounts On The SCO565 Form		
215	Due to Other Funds	-100
Amounts On The SCO567 Form		
141	Due From Other Funds	0
215	Due to Other Funds	0
144	Due From Component Units	0
216	Due to Component Units	0
147	Due From Primary Government	0
217	Due to primary government	0
Amounts On The SCO568 Form		
141	Due From Other Funds	0
215	Due to Other Funds	0
144	Due From Component Units	0
216	Due to Component Units	0
147	Due From Primary Government	0
217	Due to primary government	0

Comprehensive Annual Financial Reporting			
SCO565			
Interfund Payable/Receivable Analysis			
June 30, 2012			
		STATE OF ILLINOIS COMPTROLLER	
		Agency Number	
		Fund Number	
		Record Type	
Amounts On The SCO567 Form			
To Account	Due Amount	Amount	Direction
141-Due From Other Funds	800		Due From
215-Due to Other Funds	(800)		Due To
144-Due From Component Units	800		Due From
216-Due to Component Units	(800)		Due To
147-Due From Primary Government	800		Due From
217-Due to primary government	(800)		Due To

cycle Manage Journal Entry Recalculate Trial Balances 9 Equity Reconciliation

Main SCO565 Amounts SCO567 Amounts SCO568 Amounts

Comprehensive Annual Financial Reporting
 SCO565
 Interfund Payable/Receivable Analysis
 June 30, 2012



**STATE OF ILLINOIS
COMPTROLLER**

Agency Number
 Fund Number
 Record Type

	To Account	Due Amount
Grand Total, All Forms - Grouped By Account Number		
Error: Values On The SCO565 Form Do Not Agree To Amounts Reported On Journal Entries		
141	Due From Other Funds	1000
215	Due to Other Funds	-100
144	Due From Component Units	0
216	Due to Component Units	0
147	Due From Primary Government	0
217	Due to primary government	0

Values Broken By Form

	To Account	Due Amount
Amounts On The SCO565 Form		
215	Due to Other Funds	-100
Amounts On The SCO567 Form		
141	Due From Other Funds	1000
215	Due to Other Funds	0
144	Due From Component Units	0
216	Due to Component Units	0
147	Due From Primary Government	0
217	Due to primary government	0
Amounts On The SCO568 Form		
141	Due From Other Funds	0
215	Due to Other Funds	0
144	Due From Component Units	0
216	Due to Component Units	0
147	Due From Primary Government	0
217	Due to primary government	0

cycle				Manage Journal Entry		Recalculate Trial Balances		Fund Equity Reconciliation		
Main		SCO565 Amounts		SCO567 Amounts		SCO568 Amounts				
Comprehensive Annual Financial Reporting SCO565 Interfund Payable/Receivable Analysis June 30, 2012						STATE OF ILLINOIS COMPTROLLER			Agency Number Fund Number Record Type	
Amounts On The SCO568 Form										
To Account		Due Amount		Amount Direction						
141-Due From Other Funds		10 0		Due From						
215-Due to Other Funds		(10 0)		Due To						
144-Due From Component Units		10 0		Due From						
216-Due to Component Units		(10 0)		Due To						
147-Due From Primary Government		10 0		Due From						
217-Due to primary government		(10 0)		Due To						

cycle			
Manage Journal Entry		Recalculate Trial Balances	
		Fund Equity Reconciliation	
Main	SCO565 Amounts	SCO567 Amounts	SCO568 Amounts
Comprehensive Annual Financial Reporting		 STATE OF ILLINOIS COMPTROLLER	
SCO565			
Interfund Payable/Receivable Analysis			
June 30, 2012		Agency Number Fund Number Record Type	
		To Account	Due Amount
Grand Total, All Forms - Grouped By Account Number			
141	Due From Other Funds		1000
215	Due to Other Funds		-100
144	Due From Component Units		0
216	Due to Component Units		-100
147	Due From Primary Government		0
217	Due to primary government		0
Values Broken By Form			
		To Account	Due Amount
Amounts On The SCO565 Form			
215	Due to Other Funds		-100
Amounts On The SCO567 Form			
141	Due From Other Funds		1000
215	Due to Other Funds		0
144	Due From Component Units		0
216	Due to Component Units		0
147	Due From Primary Government		0
217	Due to primary government		0
Amounts On The SCO568 Form			
141	Due From Other Funds		0
215	Due to Other Funds		0
144	Due From Component Units		0
216	Due to Component Units		-100
147	Due From Primary Government		0
217	Due to primary government		0

State of Illinois Component Unit Interfund Payable/ Receivable Analysis June 30, 20_____	Agency _____ Agency # _____ Fund Name _____ Fund # _____
---	---

	Agency Number	Fund Number	Due to Primary Govt. (217)	Due From Primary Govt. (147)	Due To Component Units (216)	Due From Component Units (144)
1.			\$	\$	\$	\$
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.						
26.						
27.						
28.						
29.						
30.						
		SubTotals				
		Amounts from SCO-567				
		Amounts from SCO-568				
		Totals	\$	\$	\$	\$

State of Illinois Component Unit Interfund Payable/ Receivable Analysis June 30, 20 (1)	Agency (2) Agency # (3) Fund Name (4) Fund # (5)
--	---

	Agency Number	Fund Number	Due to Primary Govt. (217)	Due From Primary Govt. (147)	Due To Component Units (216)	Due From Component Units (144)
1.	(6)	(7)	\$ (8)	\$ (9)	\$ (10)	\$ (11)
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.						
26.						
27.						
28.						
29.						
30.						
SubTotals			(12)	(13)	(14)	(15)
Amounts from SCO-567			(16)	(17)	(18)	(19)
Amounts from SCO-568			(20)	(21)	(22)	(23)
Totals			\$ (24)	\$ (25)	\$ (26)	\$ (27)

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.66	1 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2020	
PROCEDURE	NOTES PAYABLE SUMMARY (SCO-566)	REVISION NUMBER	
		21-001	

NOTES PAYABLE SUMMARY (SCO-566)

PURPOSE

The purpose of the Notes Payable Summary Form (Exhibit 27.20.66-A) is to report the notes payable for each fund. Information will be needed for the amount of principal and interest to be repaid in each of the next five years and the amount to be repaid thereafter, in five-year increments.

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 Notes Payable Summary should be completed for all trial balances which report notes payable activity. Notes payable are unconditional written promises signed by the maker to pay a certain sum of money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein. In accordance with Governmental Accounting Standards Board ("GASB"), Statement Number 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, notes payable meeting the criteria of a direct borrowing instrument must be separately disclosed from all other notes payable.

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

Information needed for the completion of this form can be obtained from the note payment schedule contained in the note agreement for each note payable. The range of interest rates and maturity dates are an integral part of required footnote disclosure and, therefore, must be completed for each category of notes payable.

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		04-001	

STANDARD JOURNAL ENTRIES

Governmental and Proprietary Funds

The following journal entry should be made to Form SCO-548:

<u>Account Number</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
4XX	Revenues (by account number)	XXX	
235	Notes Payable, Long-Term		XXX

To record notes payable at year end. This amount should agree to (15).

The following journal entries should be made to the SCO-547:

<u>Account Number</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
4XX	Revenues (by account number)	XXX	
5XX	Expenditures (by account number)		XXX

To reclassify repayments of notes payable during the current year. This amount should agree to deletions for Notes Payable recorded in the SCO-540.

<u>Account Number</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
236	Notes Payable, Long-Term	XXX	
235	Notes Payable, Current		XXX

To reclassify notes payable during the next fiscal year to the current year. This amount should agree to (16).

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		21-001	

CONTENTS

Refer to Exhibit 27.20.66-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 official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the description of each note payable. Ensure description includes the identification of whether the note is a direct borrowing or other type of note payable in accordance with GASB Statement No. 88.
(7)	Enter the lowest interest rate of each note payable. If the interest rate is based on a variable (i.e., % of prime), describe the method of calculation. If note payable is a demand note, enter "demand."
(8)	Enter the highest interest rate of each note payable. If note payable is a demand note, enter "demand."
(9)	Enter the earliest maturity date of each note payable. If note payable is a demand note, enter "demand."
(10)	Enter the latest maturity date of each note payable. If note payable is a demand note, enter "demand."
(11)	Enter the outstanding principal balance of notes payable at June 30, current year for each note.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(12)	Enter the amount of principal to be repaid for each of the next five years and, thereafter, in five-year increments for each note. If the note payable is a demand note, the entire principal balance outstanding should be entered in the CY+1 column unless the provisions of GASB Interpretation No. 1, paragraph 10 are met.
(13)	Enter the outstanding balance of future interest payments of notes payable at June 30, current year. If note payable is a demand note, enter \$-0- unless the provisions of GASB Interpretation No. 1, paragraph 10 are met.
(14)	Enter the amount of future interest payment for each of the next five years and, thereafter, in five year increments for each note.
(15)	Add all amounts entered in (11) and enter the result. This amount will equal the sum of the balances at June 30, current year for Notes Payable – Direct Borrowing and Notes Payable – Other, on the SCO-540.
(16)	Add all amounts entered in (12) and enter the result. The amount in the CY+1 column will equal the sum of the current portion, due within one year for Notes Payable – Direct Borrowing and Notes Payable – Other on the SCO-540.
(17)	Add all amounts entered in (13) and enter the result.
(18)	Add all amounts entered in (14) and enter the result.
(19)	Attach a copy of the agency’s notes disclosure from the agency financial statements. If not available, complete this section and forward the footnote disclosure when available.

State of Illinois		Agency _____			
Notes Payable Summary		Agency # _____			
June 30, 20 _____		Fund Name _____			
Nearest Thousand		Fund # _____			
Description		Balance At June 30, CY	Scheduled Note Repayments		
			CY+1	CY+2	CY+3
Description:					
Range of Interest Rates	Range of Maturity Dates	Principal	\$	\$	\$
_____ to _____	_____ to _____	Interest	\$	\$	\$
Description:					
Range of Interest Rates	Range of Maturity Dates	Principal			
_____ to _____	_____ to _____	Interest			
Description:					
Range of Interest Rates	Range of Maturity Dates	Principal			
_____ to _____	_____ to _____	Interest			
Description:					
Range of Interest Rates	Range of Maturity Dates	Principal			
_____ to _____	_____ to _____	Interest			
Description:					
Range of Interest Rates	Range of Maturity Dates	Principal			
_____ to _____	_____ to _____	Interest			
Total Notes Payable Principal			\$	\$	\$
Total Notes Payable Interest			\$	\$	\$
<p>The following disclosure for notes payable appears or will appear in the agency's financial statements. Attach a photocopy of the footnote disclosure if available in lieu of transcribing this information. If the footnote disclosure is not available, return the completed information below with your GAAP package and forward the footnote disclosure as soon as possible.</p> <ol style="list-style-type: none"> 1. Cite the authority to issue the notes. 2. State the lender's name for each note. 3. State the source of revenues to be used for repayment of the note. 4. State the interest rate or how the interest rate is determined. Include any minimum and/or maximum rates. 5. State whether the notes are secured or unsecured. 6. Identify whether the notes are direct borrowing or other notes payable in accordance with GASB Statement No. 88. 					

State of Illinois	Agency _____
Notes Payable Summary	Agency # _____
June 30, 20 _____	Fund Name _____
Nearest Thousand	Fund # _____

Description		Scheduled Note Repayments						
		CY+4	CY+5	CY+6 thru 10	CY+11 thru 15	CY+16 thru 20	CY+21 thru 25	CY+26 thru 30
Description:	Principal	\$	\$	\$	\$	\$	\$	\$
	Interest	\$	\$	\$	\$	\$	\$	\$
Description:	Principal							
	Interest							
Description:	Principal							
	Interest							
Description:	Principal							
	Interest							
Total Notes Payable Principal		\$	\$	\$	\$	\$	\$	\$
Total Notes Payable Interest		\$	\$	\$	\$	\$	\$	\$

The following disclosure for notes payable appears or will appear in the agency's financial statements. Attach a photocopy of the footnote disclosure if available in lieu of transcribing this information. If the footnote disclosure is not available, return the completed information below with your GAAP package and forward the footnote disclosure as soon as possible.

1. Cite the authority to issue the notes.
2. State the lender's name for each note.
3. State the source of revenues to be used for repayment of the note.
4. State the interest rate or how the interest rate is determined.
Include any minimum and/or maximum rates.
5. State whether the notes are secured or unsecured.
6. Identify whether the notes are direct borrowing or other notes payable in accordance with GASB Statement No. 88.

State of Illinois Notes Payable Summary June 30, 20 (1)	Agency (2) Agency # (3) Fund Name (4) Fund # (5)
Nearest Thousand	

Description		Balance At June 30, CY	Scheduled Note Repayments		
			CY+1	CY+2	CY+3
Description: (6)		\$ (11)	\$ (12)	\$ (12)	\$ (12)
Range of Interest Rates (7) to (8)	Range of Maturity Dates (9) to (10)				
		Interest \$ (13)	(14)	\$ (14)	\$ (14)
Description:					
Range of Interest Rates	Range of Maturity Dates				
_____ to _____	_____ to _____				
		Principal			
		Interest			
Description:					
Range of Interest Rates	Range of Maturity Dates				
_____ to _____	_____ to _____				
		Principal			
		Interest			
Description:					
Range of Interest Rates	Range of Maturity Dates				
_____ to _____	_____ to _____				
		Principal			
		Interest			
Description:					
Range of Interest Rates	Range of Maturity Dates				
_____ to _____	_____ to _____				
		Principal			
		Interest			
Total Notes Payable Principal		\$ (15)	\$ (16)	\$ (16)	\$ (16)
Total Notes Payable Interest		\$ (17)	\$ (18)	\$ (18)	\$ (18)

The following disclosure for notes payable appears or will appear in the agency's financial statements. Attach a photocopy of the footnote disclosure if available in lieu of transcribing this information. If the footnote disclosure is not available, return the completed information below with your GAAP package and forward the footnote disclosure as soon as possible.

(19)

1. Cite the authority to issue the notes.
2. State the lender's name for each note.
3. State the source of revenues to be used for repayment of the note.
4. State the interest rate or how the interest rate is determined.
Include any minimum and/or maximum rates.
5. State whether the notes are secured or unsecured.
6. Identify whether the notes are direct borrowing or other notes payable in accordance with GASB Statement No. 88.

State of Illinois Notes Payable Summary June 30, 20 1	Agency 2 Agency # 3 Fund Name 4 Fund # 5
Nearest Thousand	

Description		Scheduled Note Repayments						
		CY+4	CY+5	CY+6 thru 10	CY+11 thru 15	CY+16 thru 20	CY+21 thru 25	CY+26 thru 30
Description: 6	Principal	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12
	Interest	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14
Description:	Principal							
	Interest							
Description:	Principal							
	Interest							
Description:	Principal							
	Interest							
Description:	Principal							
	Interest							
Total Notes Payable Principal		\$ 16	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16
Total Notes Payable Interest		\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18

The following disclosure for notes payable appears or will appear in the agency's financial statements. Attach a photocopy of the footnote disclosure if available in lieu of transcribing this information. If the footnote disclosure is not available, return the completed information below with your GAAP package and forward the footnote disclosure as soon as possible.

19

1. Cite the authority to issue the notes.
2. State the lender's name for each note.
3. State the source of revenues to be used for repayment of the note.
4. State the interest rate or how the interest rate is determined. Include any minimum and/or maximum rates.
5. State whether the notes are secured or unsecured.
6. Identify whether the notes are direct borrowing or other notes payable in accordance with GASB Statement No. 88.

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INTERFUND ACTIVITY-GRANTEE AGENCY (SCO-567)

PURPOSE

The Interfund Activity-Grantee Agency Form has several purposes: to provide receivable and liability adjustments relating to transactions with other State funds, to provide mandatory transfer documentation and to determine entries necessary to the GAAP Trial Balance Forms. Data collected on Form SCO-567 also assists in the preparation of the Schedule of Expenditures of Federal Awards (SEFA) for the primary government portion of the State of Illinois' Reporting Entity. In addition, Form SCO-567 captures all non-internal service and non-pension trust activity. Only federal activity is required to be reported for component units and universities. Interfund transactions consist of internal reimbursements, third party reimbursements, services provided, transfers, transfers-like, interfund borrowing, and designated revenue transfers activity. Furthermore, such transactions are broken down and summarized on the form by reporting activity between:

- Primary Government Funds Transactions
- Primary Government Fiduciary Transactions
- Component Unit Transactions

When applicable, this form is to be completed annually and submitted to the Comptroller's Office electronically via the Comptroller's WEDGE system. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

Form SCO-567 should be completed for all funds on the receiving end of fiscal year activity that included transactions with other funds, except as noted above. There are two general interfund activities reported on Form SCO-567. They are as follows:

1. Agency Activity – Transactions between primary government agencies and component units not included as a SAMS Mandatory Transfer as defined below.
2. SAMS Mandatory Transfers – Transfers initiated by the Comptroller's Office pursuant to statutory guidance.

Interfund transactions **must** be reviewed to determine the transaction type. Within each of the two activities reported on Form SCO-567, there are seven types of transactions. Those transaction types are as follows:

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1. Internal Reimbursements - **Interfund reimbursement** transactions from other funds of the State where the providing fund is not being reimbursed by a third party,
2. Third Party Reimbursements - **Interfund reimbursement** transactions from other funds of the State in which the providing fund is being reimbursed through a grant or contract by a third party,
3. Services Provided - **Interfund services provided** or used activity with other funds, except for internal service funds,
4. Transfers - **Interfund transfers** between a primary government governmental or proprietary fund and a primary government governmental or proprietary fund. Transfers are a flow of resources without an equivalent flow of resources in return and without a requirement for repayment,
5. Transfers-like - **Interfund transfers** between a primary government governmental, proprietary or fiduciary fund and a primary government fiduciary fund; or between a primary government governmental, proprietary or fiduciary fund and a component unit,
6. Interfund Borrowings - Loans between two primary government funds with expected repayment, and
7. Designated Revenue Transfers - **Interfund transfers** where revenues are initially deposited into one fund and subsequently transferred to a designated special revenue fund.

See SAMS Procedure 05.50.01 for definition of the bolded terms above.

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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INSTRUCTIONS

Information reported on Form SCO-567 will automatically create corresponding information on Form SCO-568 (Interfund Activity-Grantor Agency). Each grantor agency (Form SCO-568) will be required to agree with amounts input by the grantee agency (Form SCO-567) via WEDGE. In most cases, the grantee agency has the most accurate GAAP information available regarding the due to/from amount for a given transaction. Both the grantee agency and grantor agency should be in agreement with the transaction type, amount, CFDA number, etc. before a transaction is agreed to within the WEDGE system. If a transaction on Form SCO-567 requires modification subsequent to the transaction being agreed to by the grantor, the Comptroller's Office should be contacted.

Prior year interfund receivables or liabilities, if any, prior year accounts payable, if any, and current year receipts information for SAMS mandatory transfers will be pre-populated in the WEDGE system. These amounts should be reviewed by the agency for accuracy. If material discrepancies exist between pre-populated amounts and agency records, the Comptroller's Office should be contacted. To ensure proper entries are being recorded, the system will not allow the following: (a) a transfer code (T) for a transaction between the primary government and a component unit or between a component unit and a different component unit; (b) a transfer code (T) for a transaction in which at least one fund is a fiduciary fund; or (c) a transfer-like code (L) for a transaction between a primary government governmental or proprietary fund and another primary government governmental or proprietary fund.

Total reimbursable costs is automatically calculated on the form. The formula for total reimbursable costs for Internal Reimbursement, Third Party Reimbursement and Services Provided type transactions is as follows:

$$\text{Total Reimbursable Costs} = \text{Expenditures} + \text{Accounts Payable} - \text{PY Accounts Payable}$$

The formula for total reimbursable costs for Transfers, Transfers-like, Interfund Borrowings, and Designated Revenues Transfers type transactions is as follows:

$$\text{Total Reimbursable Costs} = \text{Receipts} + \text{Due Amount} - \text{PY Due Amount}$$

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Disallowed costs should be excluded from expenditures and accounts payable figures entered into the form for third party reimbursement type transactions. However, disallowed costs may need to be recorded as internal reimbursement type transactions. If the only amounts received during the fiscal year were subgrants through other State agencies, total reimbursable costs should agree to the expenditures reported in the CY GAAP Basis column on the Trial Balance. Funds receiving both direct grants and grants through other State agencies should total the total reimbursable costs reported on Forms SCO-567 and SCO-563, and that total should agree to the expenditures reported in the CY GAAP Basis column on the Trial Balance.

In cases where interfund subgrants comprise only a portion of a fund's activity, determining total reimbursable costs is a more difficult process. Information from grant ledgers, federal reports, subgrantee reports, SAMS, and the payable analysis on Form SCO-549 should be reviewed.

Current year receipts include amounts received July through June per agency records for individual subgrants/contracts. See Procedure 27.50.30 for conversion of SAMS Revenue Source Code to GAAP Revenue Account.

The due amount is automatically calculated on the form for Internal Reimbursement, Third Party Reimbursement, and Services Provided type transactions and indicates the current year receivable or liability. The formula for due amount is as follows:

Due Amount = PY Due Amount + Total Reimbursable Costs – Refund to Grantor – Receipts
Amounts due to other funds or component units (liability) will be displayed as a negative number on Form SCO-567 while amounts due from other funds or component units (asset) will be displayed as a positive number.

If a liability is calculated, it must be determined whether the liability represents unearned revenue (amounts to be expended in the next fiscal or grant year) or a due to amount (amounts to be returned to the grantor). Unearned revenue should only be included on the form if the transaction is a federal transaction with a component unit. If amount represents unearned revenue, the deferred revenue flag should be checked.

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Mandatory transfers received during the fiscal year will be pre-populated in the WEDGE system by the Comptroller's Office. The amounts received during the fiscal year should agree to the amount reported in the transfers-in account in the Agency Records (Form SCO-517, 522 or 527) or Balance per SAMS (Form SCO-512) column of the Trial balance. Mandatory transfers **must** be reviewed by the agency to determine whether transactions represent internal reimbursements, third party reimbursements, services provided, transfers, transfers-like, interfund borrowing, or designated revenues transfer activities. Adjusting and/or reclassification entries related to mandatory transfers may need to be recorded on Form SCO-544 in order to reclassify the transfers-in to a proper revenue account and/or record the appropriate accrual or liability for amounts due. Information reported on this form will assist in the preparation of the Statewide SEFA; therefore, it is important to complete all applicable fields, including CFDA number, pass-through entity identification number and amounts provided to subrecipients. CFDA numbers should be verified on the www.cfda.gov website prior to entering on the form. OMB Circular A-133 defines a subrecipient as a non-federal entity expending federal awards received from a pass-through entity to carry out a federal program. Subrecipient does not include an individual beneficiary of the program. In addition, for statewide reporting purposes, subrecipient does not include entities qualifying as part of the primary government. As new grants are received from other State agencies, it is very important to determine whether the original funding source was Federal. If this information is not provided in the inter-agency agreement, the providing agency must be contacted.

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TRANSACTION INPUT PROCEDURES

The main dashboard tab is a summary of the status of Form SCO-567 work processes. The dashboard will assist in managing the workflow for the Form SCO-567, both internally and with the Grantor agency and fund.

Comprehensive Annual Financial Reporting
SCO567
Interfund Transfer/Grantor Agency
June 30, 2015

STATE OF ILLINOIS
COMPTROLLER

Agency Number: 360
Fund Number: 0096
Receipt Type: Agency

Grantee Fund: General Revenue Fund(0001)

Grantee		Grantor		COUNT_ALL	Draft	Final	Posted	Pending Review	Grantor Reviewed	Not Agreed	Agreed
Agency	Fund	Agency	Fund								
360	0001	360	0204	1	0	1	1	0	1	0	1
360	0001	360	0000	1	0	1	1	0	1	0	1

Grantee Fund: Fire Prevention Fund(0047)
There are no SCO567 Entries For Grantor Fund (0047)

Grantee Fund: Cemetery Consumer Protection Fund(0096)

Grantee		Grantor		COUNT_ALL	Draft	Final	Posted	Pending Review	Grantor Reviewed	Not Agreed	Agreed
Agency	Fund	Agency	Fund								
360	0096	360	0047	1	0	1	1	1	0	0	0
360	0096	360	0058	1	1	0	0	0	0	0	0

Grantee Fund: General Obligation Bond Retirement and Interest Fund(0101)

The **Agency Activity** tab displays all agency/fund transactions with the corresponding grantor agency/fund information. The transactions will be pre-populated with the prior year due amount and prior year accounts payable values by the Comptroller’s Office. Additional transactions may be added to this tab for current year interfund activity.

The **SAMS Mandatory Transfers** tab displays all agency/fund SAMS mandatory transfer transactions with the corresponding grantor agency/fund information. The transactions will be pre-populated with the current year receipt amount, the prior year due amount, and prior year accounts payable values by the Comptroller’s Office. There are two different ways to edit an existing record. Entry can be done directly to the records on the WEDGE system, or alternatively, by clicking on the **Edit** action button on the right side of the Form SCO-567. The **Edit** action button allows viewing of the entry fields without having to scroll horizontally; it also allows selection of certain fields from drop-down boxes, rather than entering the data directly into the fields.

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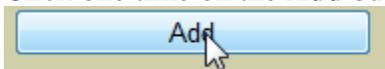
REVISION NUMBER

14-001

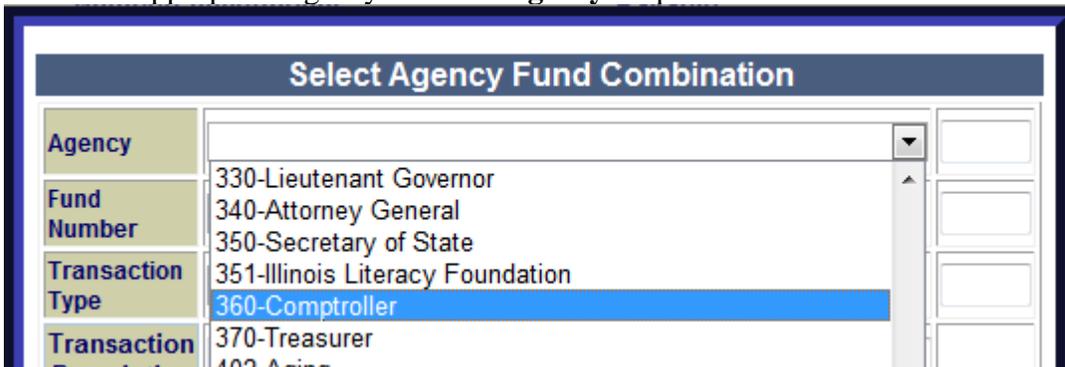
OPTION 1-Direct input on the Agency Activity or SAMS Mandatory Transfers tabs

Fields on Form SCO-567 may be directly edited on the **Agency Activity** and **SAMS Mandatory Transfers** tabs. The calculated fields automatically update when changes are made.

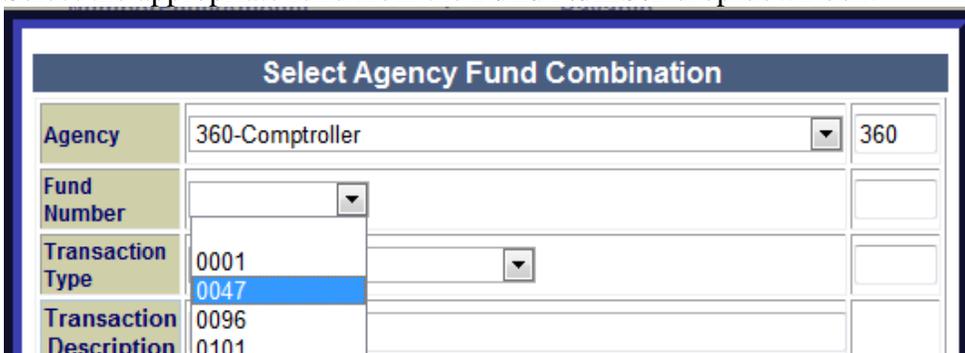
- 1) Click one time on the **Add** button to add a new transaction.



- 2) Select the appropriate agency from the **Agency** drop-down box.



- 3) Select the appropriate fund from the **Fund Number** drop-down box.



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- 4) Select the appropriate transaction type from the **Transaction Type** drop-down box.

Select Agency Fund Combination		
Agency	360-Comptroller	360
Fund Number	0047	0047
Transaction Type		
Transaction Description	B-Interfund Borrowing D-Designated Revenue L-Transfer Like P-Third Party Reimbursement R-Reimbursement S-Service T-Transfer	

- 5) Enter the appropriate description in the **Transaction Description** field.

Select Agency Fund Combination		
Agency	360-Comptroller	360
Fund Number	0047	0047
Transaction Type	S-Service	S
Transaction Description	Inspection Services	

Add a new SCO567 Entry

OK Cancel

- 6) Click one time on the **OK** button.



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7) Review the new record on the Agency Activity tab.

SCO567 Form(Agency Activity)

Grantee		Grantor		Transaction Description	Transaction Type	GAAP Revenue Source	CFDA Number	Pass Thru Entity ID	PY Due Amount
GTE	GTR	GTE	GTR							Agency Fund	Agency Fund
PG	PG	G	G	360 0096 360 0047	Inspection Services	S			0

8) Enter the appropriate revenue account.

Transaction Type	GAAP Revenue Source	CFDA Number
S	431	

9) CFDA Number is required for federal transactions. Enter the appropriate value if applicable.

CFDA Number

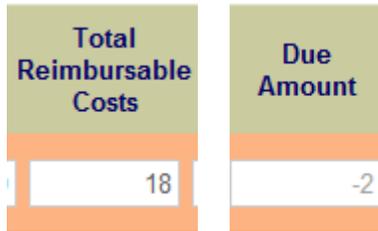
10) Type the appropriate values in the remaining fields.

Expenditure	Receipts
<input type="text" value="18"/>	<input type="text" value="20"/>

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11) Review the system-calculated value in the **Total Reimbursable Costs** and **Due Amount** fields.



Total Reimbursable Costs	Due Amount
18	-2

12) Click one time on the **Save Form** button on the horizontal ribbon at the top of the window.



Additional note:

When editing transactions designated as an Internal Reimbursement, Third Party Reimbursement, or Services Provided, the **Current Year Due Amount** is calculated based on the receipt and expenditure information entered. When editing transactions designated as Transfers, Transfers-Like, Interfund Borrowings, or Designated Revenue Transfers, the **Current Year Due Amount** is not a calculated field. The **Current Year Due Amount** should be entered for these transaction types.

Marking an SCO-567 transaction as complete:

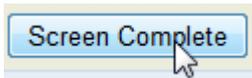
13) Click one time on the down arrow button to the left of the Transaction Description field.



Transaction Description

↓ Inspection Services

14) Click one time on the **Screen Complete** button.



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15) Type the appropriate description in the **Comment** field.

Screen Complete	
Providing Agency Number	360
Providing Agency Fund Number	0047
Transaction Number	50025
Action	CLOSE
Comment	Complete

Please Confirm this action. Marking a record as complete makes it available for subsequent workflow activities. Unmarking(Re-opening) the record allows you to edit its data

OK Cancel

16) Click one time on the **OK** button.



17) Ensure that you see “Successfully Updated Records” in the Informative Message dialog box.

Informative Message

Message Code: 0

Successfully Updated Records

OK

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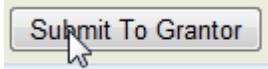
18) The **Delete** and **Edit** buttons, on the right side of the form, are no longer available.



19) Click one time on the down arrow button to the left of the Transaction Description field.



20) Click one time on the **Submit To Grantor** button.



21) Provide a comment in the Workflow Action dialog box.

A screenshot of a 'Workflow Action' dialog box. It contains a table with the following data:

Workflow Action	
Providing Agency Number	360
Providing Agency Fund Number	0047
Transaction Number	5002!
Action	SUBMIT
Comment	Complete

Below the table is a large yellow box with a red dotted border containing the text 'Please Confirm workflow action'. At the bottom of the dialog are 'OK' and 'Cancel' buttons.

22) Click one time on the **OK** button.

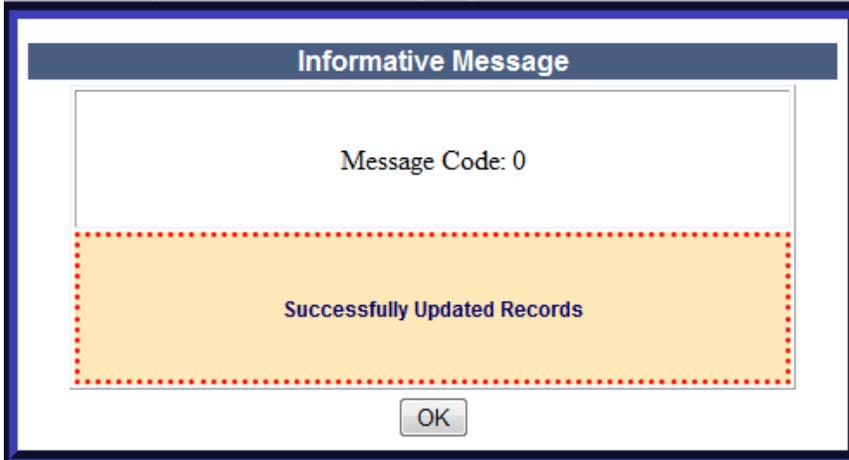


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23) Ensure that you see “Successfully Updated Records” in the Informative Message dialog box.



24) Click one time on the **OK** button.



25) Click one time on the **Main** tab.



26) Review the updated information on the **Main** dashboard tab.

Grantee Fund: Cemetery Consumer Protection Fund(0096)

Grantee		Grantor		COUNT_ALL	Draft	Final	Posted	Pending Review	Grantor Reviewed	Not Agreed	Agreed
Agency	Fund	Agency	Fund								
360	0096	360	0047	1	0	1	1	1	0	0	0

NOTE: *The transaction is now marked as final, posted, and pending review (by Grantor)*

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OPTION 2-Input using Edit action within the Agency Activity or SAMS Mandatory Transfers tabs:

- 1) The **Edit** dialog window can be used to edit information more easily for an existing entry.

The screenshot shows the 'Edit SCO567 Details' dialog box. It includes the following fields and values:

- Description: Federal Grant
- Providing Agency: 360
- Fund Number: 0658
- Transaction Type: P-Third Party Reimbursement
- CFDA Number: (empty)
- Pass Thru ID: (empty)
- Revenue Source: (empty)
- Prior Year Due Amount: 0
- Accounts Payables: 0
- Current Year Due Amount: 0
- Deferred Revenue: 0
- Accounts Payable: 0
- Expenditure: 0
- Deferred Revenue Flag: (highlighted with a red square)
- Refunds Paid to Grantor: 0
- Amount Sub Reciepiant: 0
- Receipts Amount During Lapse: 0
- Current Year Receipts: 0

Buttons for 'OK' and 'Cancel' are located at the bottom of the dialog.

- 2) Select the appropriate GAAP revenue source (account) from the **Revenue Source** drop-down box.

The screenshot shows the 'Revenue Source' drop-down menu with the following options:

- 401-INCOME TAXES
- 406-SALES TAXES
- 411-PUBLIC UTILITY TAX
- 416-MOTOR FUEL TAX
- 421-OTHER TAX
- 426-FEDERAL OPERATING GRANTS** (highlighted)
- 427-FEDERAL CAPITAL GRANTS
- 428-FEDERAL GENERAL GRANT REVENUE
- 434 LICENSES AND FEES

- 3) Enter the appropriate values in the remaining fields.

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- 4) Click on the **OK** button when all fields are completed.



- 5) Click one time on the **Save Form** button on the horizontal ribbon at the top of the window.



- 6) The information that was typed in the **Edit** dialogue box will be displayed in the appropriate field on the Form SCO-567. Agencies should review the system-calculated value in the **Total Reimbursable Costs** field and the **Due Amount** field for accuracy.
- 7) Follow steps 13-26 from Option 1 to mark the transaction complete.

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STANDARD JOURNAL ENTRIES BY TRANSACTION TYPE

The purpose of the following journal entries is to record the various reclassifications and adjustments resulting from completion of this form. The entries identified below are based on the type of transaction.

GASB 34 requires these types of transactions to be recorded differently on each fund's trial balance based on the respective transaction type. All entries shown assume a due from other funds scenario will result. If a due to other funds or an unearned revenue scenario results, see page 35 of these instructions for guidance.

When preparing reclassification entries, it is helpful to utilize the Summary tab on Form SCO-567. However, when preparing entries for fiduciary transactions, the detail tabs will need to be utilized in order to determine transaction type. When preparing adjusting entries, the detail tabs should be utilized as amounts due to/from other funds must be recorded in gross rather than net amounts. In certain situations, variation from the entries below may be required based upon the activity in the fund. The Comptroller's Office should be contacted for guidance when necessary. **Agencies should carefully analyze and understand activity to ensure the journal entries posted are appropriate.**

Note: the accrual entry examples included below are all prepared assuming a due from is calculated.

1. INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY:

Activity is an **Internal Reimbursement** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund.

For Agency Activity, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
141 4XX	Due from Other Funds Revenue (by GAAP account number)	XXX	XXX

To record due from other funds for internal reimbursement type transactions.

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1. INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY (continued):

For SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
565	Transfers-in		XXX

To record due from other funds for internal reimbursement type transactions.

For Agency Activity, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
XXX	Expenditure (Expense) (by GAAP account number)		XXX

To eliminate current year revenue and expenditure (expense) amounts for internal reimbursement type transactions.

For SAMS Mandatory Transfers, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):

Account Number	Account Name	Debit	Credit
565	Transfers-In	XXX	
XXX	Expenditure (Expense) (by GAAP account number)		XXX

To eliminate current year mandatory transfers-in amounts for internal reimbursement type transactions.

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1. INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY (continued):

Activity is an **Internal Reimbursement** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund.

If the Fund is a Primary Government Governmental, Proprietary, or Fiduciary non-Agency Fund:

For Agency Activity, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
4XX	Revenue (by GAAP account number)		XXX

To record due from other funds for internal reimbursement type transactions.

For SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
565	Transfers-in		XXX

To record due from other funds for internal reimbursement type transactions.

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1. INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY (continued):

For SAMS Mandatory Transfers, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):

Account Number	Account Name	Debit	Credit
565 XXX	Transfers-In Revenue (by GAAP account number)	XXX	XXX

To reclassify current year mandatory transfers-in amounts to revenue for internal reimbursement type transactions.

If the Fund is a Fiduciary Agency Fund:

For Agency Activity and SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
141 2XX	Due from Other Funds Liability (by GAAP account number)	XXX	XXX

To record due from other funds and the proper corresponding liability for internal reimbursement type transactions.

Note: If the grantor fund is an Agency fund, the amount recorded as Due from Other Funds should be reclassified to another asset account.

2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY:

Activity is a **Third Party Reimbursement** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund, or
- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund.

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2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):

If the Fund is a Primary Government Governmental, Proprietary, or Fiduciary non-Agency Fund:

For Agency Activity, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
4XX	Revenue (by GAAP account number)		XXX

To record due from other funds for third party reimbursement type transactions.

For SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
565	Transfers-in		XXX

To record due from other funds for third party reimbursement type transactions.

For SAMS Mandatory Transfers, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):

Account Number	Account Name	Debit	Credit
565	Transfers-In	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify current year mandatory transfers-in amounts to revenue for third party reimbursement type transactions.

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2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):

If the Fund is a Fiduciary Agency Fund:

For Agency Activity and SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
2XX	Liability (by GAAP account number)		XXX

To record due from other funds and the proper corresponding liability for third party reimbursement type transactions.

Note: If the grantor fund is an Agency fund, the amount recorded as Due from Other Funds should be reclassified to another asset account.

Activity is a **Third Party Reimbursement** and is between:

- two different Component Units, or
- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Fund of a Component Unit.

If the fund is a Governmental, Proprietary, Fiduciary non-Agency or a Component Unit Fund:

For Agency Activity, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
4XX	Revenue (by GAAP account number)		XXX

To record due from component units for third party reimbursement type transactions.

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2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):

For SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
565	Transfers-in		XXX

To record due from component units for third party reimbursement type transactions.

For SAMS Mandatory Transfers, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):

Account Number	Account Name	Debit	Credit
565	Transfers-In	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify current year mandatory transfers-in amounts to revenue for third party reimbursement type transactions.

If the Fund is a Fiduciary Agency Fund:

For Agency Activity and SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
2XX	Liability (by GAAP account number)		XXX

To record due from component units and the proper corresponding liability for third party reimbursement type transactions.

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3. SERVICES PROVIDED TYPE (S) ACTIVITY:

Activity is a **Service Provided** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund, or
- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund.

If the Fund is a Primary Government Governmental, Proprietary, or Fiduciary non-Agency Fund:

For Agency Activity, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
4XX	Revenue (by GAAP account number)		XXX

To record due from other funds for services provided type transactions.

For SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
565	Transfers-in		XXX

To record due from other funds for services provided type transactions.

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3. SERVICES PROVIDED TYPE (S) ACTIVITY (continued):

For SAMS Mandatory Transfers, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):

Account Number	Account Name	Debit	Credit
565	Transfers-In	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify current year mandatory transfers-in amounts to revenue for services provided type transactions.

If the Fund is a Fiduciary Agency Fund:

For Agency Activity and SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
2XX	Liability (by GAAP account number)		XXX

To record due from other funds and the proper corresponding liability for services provided type transactions.

Note: If the grantor fund is an Agency fund, the amount recorded as Due from Other Funds should be reclassified to another asset account.

Activity is a **Service Provided** and is between:

- two different Component Units, or
- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Fund of a Component Unit.

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3. SERVICES PROVIDED TYPE (S) ACTIVITY (continued):

If the fund is a Primary Government Governmental, Proprietary, Fiduciary non-Agency or a Component Unit Fund:

For Agency Activity, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
4XX	Revenue (by GAAP account number)		XXX

To record due from component units for services provided type transactions.

For SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
565	Transfers-in		XXX

To record due from component units for services provided type transactions.

For SAMS Mandatory Transfers, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):

Account Number	Account Name	Debit	Credit
565	Transfers-in	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify current year mandatory transfers-in amounts to revenue for services provided type transactions.

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3. SERVICES PROVIDED TYPE (S) ACTIVITY (continued):

If the Fund is a Fiduciary Agency Fund:

For Agency Activity and SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
144 2XX	Due from Component Units Liability (by GAAP account number)	XXX	XXX

To record due from component units and the proper corresponding liability for services provided type transactions.

4. TRANSFERS TYPE (T) ACTIVITY:

Activity is a **Transfer** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund.

For Agency Activity, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
141 4XX	Due from Other Funds Revenue (by GAAP account number)	XXX	XXX

To record due from other funds for transfers type transactions.

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4. TRANSFERS TYPE (T) ACTIVITY (continued):

For SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
141 565	Due from Other Funds Transfers-In	XXX	XXX

To record due from other funds for transfers type transactions.

For Agency Activity, the following entry should be made as an adjusting entry to Form SCO-544 (Use Total Reimbursable Costs):

Account Number	Account Name	Debit	Credit
XXX 565	Revenue (by GAAP account number) Transfers-In	XXX	XXX

To reclassify current year revenues to transfers-in for transfers type transactions.

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5. TRANSFERS-LIKE TYPE (L) ACTIVITY:

Activity is **Transfers-Like** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund.

If the Fund is a Primary Government Governmental, Proprietary, or Fiduciary non-Agency Fund:

For Agency Activity, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
4XX	Revenue (by GAAP account number)		XXX

To record due from other funds for transfers-like type transactions.

For SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
565	Transfers-in		XXX

To record due from other funds for transfers-like type transactions.

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5. TRANSFERS-LIKE TYPE (L) ACTIVITY (continued):

For SAMS Mandatory Transfers, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):

Account Number	Account Name	Debit	Credit
565	Transfers-In	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify current year mandatory transfers-in amounts to revenue for transfers-like type transactions.

If the Fund is a Fiduciary Agency Fund:

For Agency Activity and SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
2XX	Liability (by GAAP account number)		XXX

To record due from other funds and the proper corresponding liability for transfers-like type transactions.

Note: If the grantor fund is an Agency fund, the amount recorded as Due from Other Funds should be reclassified to another asset account.

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5. TRANSFERS-LIKE TYPE (L) ACTIVITY (continued):

Activity is **Transfers-Like** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Fund of a Component Unit.

If the fund is a Primary Government Governmental, Proprietary, or a Fiduciary non-Agency Fund:

For Agency Activity, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
4XX	Revenue (by GAAP account number)		XXX

To record due from component units for transfers-like type transactions.

For SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
565	Transfers-in		XXX

To record due from component units for transfers-like type transactions.

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5. TRANSFERS-LIKE TYPE (L) ACTIVITY (continued):

For SAMS Mandatory Transfers, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):

Account Number	Account Name	Debit	Credit
565 XXX	Transfers-in Revenue (by GAAP account number)	XXX	XXX

To reclassify current year mandatory transfers-in amounts to revenue for transfers-like type transactions.

If the Fund is a Fund of a Component Unit:

For Agency Activity, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

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

To record due from primary government for transfers-like type transactions.

If the Fund is a Fiduciary Agency Fund:

For Agency Activity and SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
144 2XX	Due from Component Units Liability (by GAAP account number)	XXX	XXX

To record due from component units and the proper corresponding liability for transfers-like type transactions.

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6. INTERFUND BORROWING TYPE (B) ACTIVITY:

Activity is **Interfund Borrowing** and is an original loan payment that is outstanding at year-end:

For SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
565	Transfers-in	XXX	
215	Due to Other Funds		XXX

To record due to other funds and eliminate transfers-in for interfund borrowing type transactions.

Activity is **Interfund Borrowing** and is an original loan payment that was repaid during the same fiscal year:

For SAMS Mandatory Transfers, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):

Account Number	Account Name	Debit	Credit
565	Transfers-in	XXX	
570	Transfers-out		XXX

To eliminate transfers-in and transfers-out for interfund borrowing type transactions.

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6. INTERFUND BORROWING TYPE (B) ACTIVITY (continued):

Activity is **Interfund Borrowing** and is a loan repayment in the current fiscal year when the original loan was made in a prior fiscal year:

For SAMS Mandatory Transfers, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):

Account Number	Account Name	Debit	Credit
565	Transfers-in	XXX	
570	Transfers-out		XXX

To eliminate transfers-in and transfers-out for interfund borrowing type transactions.

Activity is **Interfund Borrowing** and is a partial loan repayment in the current fiscal year when the original loan was made in a prior fiscal year:

For SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount to record Transfers-in and Total Reimbursable Costs to record Transfers-out):

Account Number	Account Name	Debit	Credit
565	Transfers-in	XXX	
570	Transfers-out		XXX
215	Due to Other Funds		XXX

To record due to other funds and eliminate transfers-in for interfund borrowing type transactions.

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7. DESIGNATED REVENUES TRANSFER TYPE (D) ACTIVITY:

For Agency Activity, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

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

To record due from other funds for designated revenues transfer type transactions.

For SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
565	Transfers-in		XXX

To record due from other funds for designated revenues transfer type transactions.

For SAMS Mandatory Transfers, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):

Account Number	Account Name	Debit	Credit
565	Transfers-In	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify current year transfers-in to revenues for designated revenues transfer type transactions.

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UNEARNED DEFERRED REVENUE

Unearned deferred revenue is only applicable to transactions representing federal activity with component units, where the component unit is the grantee and the primary government or another component unit is the grantor, which are classified as a third party reimbursement type transaction. Unearned deferred revenue will be recorded by the component unit on the Form SCO-581.

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**Interfund Activity, SCO-567
Standard Journal Entries**

Note: The following entries are applicable to transactions between:

1. Two primary government governmental funds, or
2. Two primary government proprietary funds, or
3. A primary government governmental fund and a primary government proprietary fund.

For activity in other fund types, variations of the entries below are included in the detail procedures.

Transaction Type	Entry	Receiving Fund/Grantee SCO-567 Adjusting Entries			Receiving Fund/Grantee SCO-567 Reclassification Entries		
		Account Name	Debit	Credit	Account Name	Debit	Credit
R 1 Internal Reimbursement	Agency Activity	Due from Other Funds Revenue	XXX	XXX	Revenue Expenditure (Expense)	XXX	XXX
	SAMS Mandatory Transfers	Due from Other Funds Transfers-in	XXX	XXX	Transfers-in Expenditure (Expense)	XXX	XXX
P 2 Third Party Reimbursement	Agency Activity	Due from Other Funds Revenue	XXX	XXX	<i>No entry required</i>		
	SAMS Mandatory Transfers	Due from Other Funds Transfers-in	XXX	XXX	Transfers-in Revenue	XXX	XXX
S 3 Services Provided	Agency Activity	Due from Other Funds Revenue	XXX	XXX	<i>No entry required</i>		
	SAMS Mandatory Transfers	Due from Other Funds Transfers-in	XXX	XXX	Transfers-in Revenue	XXX	XXX
T 4 Transfers	Agency Activity	Due from Other Funds Revenue	XXX	XXX	Revenue Transfers-in	XXX	XXX
	SAMS Mandatory Transfers	Due from Other Funds Transfers-in	XXX	XXX	<i>No entry required</i>		

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Transaction Type	Entry	Receiving Fund/Grantee SCO-567 Adjusting Entries			Receiving Fund/Grantee SCO-567 Reclassification Entries		
		Account Name	Debit	Credit	Account Name	Debit	Credit
5 Transfers-like L	Agency Activity	Due from Other Funds Revenue	XXX	XXX	<i>No entry required</i>		
	SAMS Mandatory Transfers	Due from Other Funds Transfers-in	XXX	XXX	Transfers-in Revenue	XXX	XXX
6 Interfund Borrowings Original loan payment B	Agency Activity	Revenue Due to Other Funds	XXX	XXX	N/A		
	SAMS Mandatory Transfers	Transfers-in Due to Other Funds	XXX	XXX	N/A		
7 Interfund Borrowings Loan repayment Loan repayment B	Agency Activity	N/A			Revenue Expenditure (Expense)	XXX	XXX
	SAMS Mandatory Transfers	N/A			Transfers-in Transfers-out	XXX	XXX
8 Designated Revenue Transfers D	Agency Activity	Due from Other Funds Revenue	XXX	XXX	<i>No entry required</i>		
	SAMS Mandatory Transfers	Due from Other Funds Transfers-in	XXX	XXX	Transfers-in Revenue	XXX	XXX

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INTERFUND ACTIVITY-GRANTOR AGENCY (SCO-568)

PURPOSE

The Interfund Activity-Grantor Agency Form has several purposes: to provide receivable and liability adjustments relating to transactions with other State funds, to provide mandatory transfer documentation and to determine entries necessary to the GAAP Trial Balance Forms. Data collected on Form SCO-568 also assists in the preparation of the Schedule of Expenditures of Federal Awards (SEFA) for the primary government portion of the State of Illinois' Reporting Entity. In addition, Form SCO-568 captures all non-internal service and non-pension trust activity. Only federal activity is required to be reported for component units and universities. Internal service and pension trust fund activity is only captured for transfers while university activity is only captured for SEFA reporting. Interfund transactions consist of internal reimbursements, third party reimbursements, services provided, transfers, transfers-like, interfund borrowing, and designated revenue transfers activities. Furthermore, such transactions are broken down and summarized on the form by reporting activity between:

- Primary Government Funds Transactions
- Primary Government Fiduciary Transactions
- Component Unit Transactions

When applicable, this form will be completed annually and submitted to the Comptroller's Office electronically via the Comptroller's WEDGE system. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

Form SCO-568 will be automatically populated by the WEDGE system for all funds on the providing end of fiscal year activity that included transactions with other funds except as noted above. There are two general interfund activities reported on Form SCO-568. They are as follows:

1. Agency Activity – Transactions between primary government agencies and component units not included as a SAMS Mandatory Transfer as defined below.
2. SAMS Mandatory Transfers – Transfers initiated by the Comptroller's Office pursuant to statutory guidance.

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Within each of the two activities reported on Form SCO-568, there are seven types of transactions. Those transaction types are as follows:

1. Internal Reimbursements - **Interfund reimbursement** transactions to other funds of the State where the providing fund is not being reimbursed by a third party,
2. Third Party Reimbursements - **Interfund reimbursement** transactions to other funds of the State in which the providing fund is being reimbursed through a grant or contract from a third party,
3. Services Provided - **Interfund services provided** or used activity with other funds, except for internal service funds,
4. Transfers - **Interfund transfers** between a primary government governmental or proprietary fund and a primary government governmental or proprietary fund. Transfers are a flow of resources without an equivalent flow of resources in return and without a requirement for repayment.
5. Transfers-like - **Interfund transfers** between a primary government governmental, proprietary or fiduciary fund and a primary government fiduciary fund; or between a primary government governmental, proprietary or fiduciary fund and a component unit,
6. Interfund Borrowings – Loans between two primary government funds with expected repayment, and
7. Designated Revenue Transfers – **Interfund transfers** where revenues are initially deposited into one fund and subsequently transferred to a designated special revenue fund.

See SAMS Procedure 05.50.01 for definition of the bolded terms above.

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

Information reported on Form SCO-568 is generated automatically by the WEDGE system from information reported on Form SCO-567 (Interfund Activity-Grantee Agency). Each grantor agency (Form SCO-568) will be required to agree with amounts input by the grantee agency (Form SCO-567) via WEDGE. Both the grantee agency and grantor agency should be in agreement with the transaction type, amount, CFDA number, etc. before a transaction is agreed to within the WEDGE system. If a transaction on Form SCO-568 requires modification subsequent to the transaction being agreed to by the grantor, the Comptroller's Office should be contacted.

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To ensure proper entries are being recorded, the system will not allow the following: (a) a transfer code (T) for a transaction between the primary government and a component unit or between a component unit and a different component unit; (b) a transfer code (T) for a transaction in which at least one fund is a fiduciary fund; or (c) a transfers-like code (L) for a transaction between a primary government governmental or proprietary fund and another primary government governmental or proprietary fund.

Total activity and due from/to are calculated fields on the form. The formulas for total activity and due from/to are as follows:

Total Activity = Grantee Expenditure + Grantee Accounts Payable – PY Grantee Accounts Payable

Due From/To = PY Due Amount + Grantor Expenditure – Total Activity + Refund to Grantor

Disallowed costs should be excluded from expenditures and accounts payable figures on the form for third party reimbursement type transactions. However, disallowed costs may need to be recorded as internal reimbursement type transactions.

Amounts due to other funds or component units (liability) will be displayed as a negative number on Form SCO-568 while amounts due from other funds or component units (asset) will be displayed as a positive number.

Information reported on this form will assist in the preparation of the Statewide SEFA; therefore, it is important to complete all applicable fields, including CFDA number, pass-through entity identification number and amounts provided to subrecipients.

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TRANSACTION REVIEW PROCEDURES

The **Main** dashboard tab is a summary of the status of Form SCO-568 work processes. The dashboard will assist in managing the workflow for the Form SCO-568, both internally and with the Grantee agency and fund.

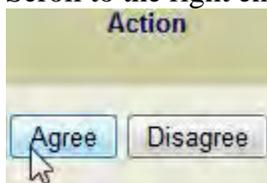
Grantor Fund: Fire Prevention Fund(0047)									
Grantee		Grantor		Transaction Count	Draft	Screen Completed	Grantee Posted	Pending Grantor Review	
Agency	Fund	Agency	Fund						
360	0096	360	0047	1	0	1	1	1	1

Agreeing an interfund transaction with a grantee agency

- 1) Click on the **Agency Activity** tab. Review the information on the appropriate transaction record.



- 2) Scroll to the right end of the screen. Click one time on the **Agree** button.



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3) Provide a comment in the Agree/Disagree dialog box.

Agree/Disagree	
Providing Agency Number	360
Providing Agency Fund Number	0047
Transaction Number	50025
Action	AGREE
Comment	Amounts Confirmed

OK Cancel

4) Click one time on the **OK** button.

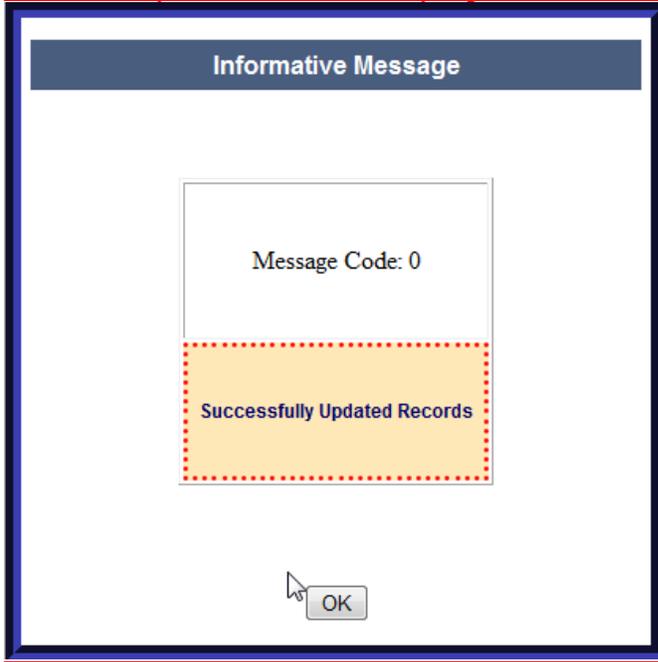


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- 5) Ensure that you see “Successfully Updated Records” in the Informative Message dialog box.



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- 6) Click one time on the **OK** button.



- 7) Click one time on the **Main** tab.



- 8) Review the updated information on the Main dashboard tab.

Grantor Fund: Fire Prevention Fund(0047)											
Grantee		Grantor		Transaction Count	Draft	Screen Completed	Grantee Posted	Pending Grantor Review	Grantor Reviewed	Disagreed	Agreed
Agency	Fund	Agency	Fund								
360	0096	360	0047	1	0	1	1	0	1	0	1

Rejecting an interfund transaction with a grantee agency

- 1) Click one time on the **Agency Activity** tab.



- 2) Review the information in the submitted transaction.

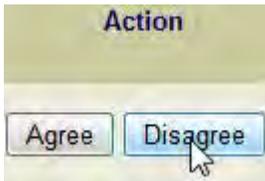
Comprehensive Annual Financial Reporting
 800568
 Interfund Transfers-Grantor Agency
 June 30, 2015

STATE OF ILLINOIS
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Agency Number: 360
 Fund Number: 0047
 Record Type: Agency Readonly

Grantee		Grantor		Transaction Description	Transaction Type	GAAP Revenue Source	CFDA Number	Pass Thru Entity ID	PY Due Amount	PY Grantee Accounts Payables	Grantee Expenditure	Grantee Accounts Payable	Total Activity	Refund To Grantor	Grantor Expenditure
GTR	GTE	Agency	Fund												
		360	0096	360 0047 Inspection Services	S	431			0	0	10	0	10	0	20

- 3) Click one time on the **Disagree** button.



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4) Enter an appropriate comment in the Comment field.

Agree/Disagree	
Providing Agency Number	360
Providing Agency Fund Number	0047
Transaction Number	50025
Action	DISAGREE
Comment	Records show a due amount of zero

OK Cancel

5) Click one time on the **OK** button.

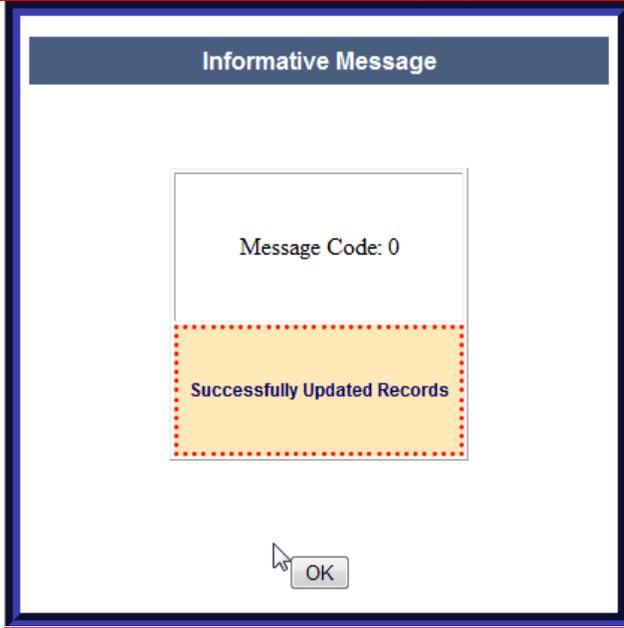


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6) Ensure that you see “Successfully Updated Records” in the Informative Message dialog box.



7) Click one time on the **OK** button.



8) Click one time on the **Main** tab.



9) The **Main** tab will show the disagreed transaction.

Grantor Fund: Fire Prevention Fund(0047)											
Grantee		Grantor		Transaction Count	Draft	Screen Completed	Grantee Posted	Pending Grantor Review	Grantor Reviewed	Disagreed	Agreed
Agency	Fund	Agency	Fund								
360	0096	360	0047	1	0	1	1	0	0	1	0

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10) NOTE: Below is what the grantee agency will see when they review the transaction on the Agency Activity tab. The red "X" indicates a rejected transaction. A green "check" indicates an agreed transaction.

Grantee		Grantor		Transaction Description	Transaction Type	GAAP Revenue Source	CFDA Number	Pass Thru Entity ID	PY Due Amount	PY Grantee Accounts Payables	Grantee Expenditure	Grantee Accounts Payable	Total Activity	
GTE	GTR	GTE	GTR											Agency Fund	Agency Fund
	PG PG G G	360	0096	360	0047	Inspection Services	S	431		0	0	18	0	18
	PG PG G G	360	0096	360	0047	Dynamic CRm Software	R			3009	0	1000	0	1000

11) The grantee agency will now have edit capabilities to revise the rejected transaction. Once they have properly revised the transaction, they may resubmit the transaction to the grantor agency.

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STANDARD JOURNAL ENTRIES BY TRANSACTION TYPE

The purpose of the following entries is to record the various reclassifications and adjustments resulting from completion of this form. The entries identified below are based on the type of transaction.

GASB 34 requires these types of transactions to be recorded differently on each fund’s trial balance based on the respective transaction type. All entries shown assume a due to other funds scenario will result. [If a due from other funds or a deferred revenue scenario results, see page 34 of these instructions for guidance.](#)

When preparing reclassification entries, it is helpful to utilize the Summary tab on Form SCO-568. However, when preparing entries for fiduciary transactions, the detail tabs will need to be utilized in order to determine transaction type. When preparing adjusting entries, the detail tabs should be utilized as amounts due to/from other funds must be recorded in gross rather than net amounts. In certain situations, variation from the entries below may be required based upon the activity in the fund. The Comptroller’s Office should be contacted for guidance when necessary. Agencies should carefully analyze and understand activity to ensure the journal entries posted are appropriate.

Note: the accrual entry examples below are all prepared assuming a due to is calculated.

1. INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY:

Activity is an **Internal Reimbursement** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund.

For [Agency Activity](#), the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
XXX 215	Expenditure (Expense) (by GAAP account number) Due to Other Funds	XXX	XXX

To record the due to other funds for internal reimbursement type transactions.

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1. INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
570	Transfers-out	XXX	
215	Due to Other Funds		XXX

To record the due to other funds for internal reimbursement type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
570	Transfers-out		XXX

To reclassify mandatory transfers-out amounts for internal reimbursement type transactions.

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1. INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY (continued):

Activity is an **Internal Reimbursement** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund, or

If the Fund is a Primary Government Governmental, Proprietary or Fiduciary non-Agency Fund:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
XXX 215	Expenditure (Expense) (by GAAP account number) Due to Other Funds	XXX	XXX

To record due to other funds for internal reimbursement type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
570 215	Transfers-out Due to Other Funds	XXX	XXX

To record due to other funds for internal reimbursement type transactions.

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1. INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY (continued):

For SAMS Mandatory Transfers, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):

Account Number	Account Name	Debit	Credit
XXX 570	Expenditure (Expense) (by GAAP account number) Transfers-out	XXX	XXX

To reclassify current year mandatory transfers to reflect reimbursement type mandatory transfers for internal reimbursement type transactions.

If the Fund is a Fiduciary Agency Fund:

For Agency Activity and SAMS Mandatory Transfers, no entry would be necessary. Since Agency funds are used as clearing accounts to distribute financial resources to other funds of the State, the portion of the clearing account that relates to other funds would not be reported in the Agency fund. Rather, it should be reported as an asset in the appropriate grantee fund. (Note: The grantee fund will initially record a due from other funds which will be reclassified to the applicable asset account.)

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2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY:

Activity is a **Third Party Reimbursement** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund.

For Agency Activity, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
XXX 215	Expenditure (Expense) (by GAAP account number) Due to Other Funds	XXX	XXX

To record the due to other funds for third party reimbursement type transactions.

For SAMS Mandatory Transfers, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
570 215	Transfers-out Due to Other Funds	XXX	XXX

To record the due to other funds for third party reimbursement type transactions.

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2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):

For Agency Activity, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
XXX	Expenditure (Expense) (by GAAP account number)		XXX

To eliminate current year revenue and expenditure (expense) amounts for third party reimbursement type transactions.

For SAMS Mandatory Transfers, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
570	Transfers-out		XXX

To eliminate current year mandatory transfers-out amounts for third party reimbursement type transactions.

Activity is a **Third Party Reimbursement** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund

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2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):

If the Fund is a Primary Government Governmental, Proprietary, or Fiduciary non-Agency Fund:

For Agency Activity, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
XXX 215	Expenditure (Expense) (by GAAP account number) Due to Other Funds	XXX	XXX

To record due to other funds for third party reimbursement type transactions.

For SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
570 215	Transfers-out Due to Other Funds	XXX	XXX

To record due to other funds for third party reimbursement type transactions.

For Agency Activity, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):

Note: This entry is not applicable to fiduciary transactions.

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
XXX	Expenditure (Expense) (by GAAP account number)		XXX

To eliminate current year revenue and expenditure (expense) amounts for third party reimbursement type transactions.

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2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):

For SAMS Mandatory Transfers, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):

Account Number	Account Name	Debit	Credit
XXX 570	Revenue (by GAAP account number) Transfers-out	XXX	XXX

To eliminate current year mandatory transfers-out amounts for third party reimbursement type transactions.

If the Fund is a Fiduciary Agency Fund:

For Agency Activity and SAMS Mandatory Transfers, no entry would be necessary. Since Agency funds are used as clearing accounts to distribute financial resources to other funds of the State, the portion of the clearing account that relates to other funds would not be reported in the Agency fund. Rather, it should be reported as an asset in the appropriate grantee fund. (Note: The grantee fund will initially record a due from other funds which will be reclassified to the applicable asset account.)

Activity is a **Third Party Reimbursement** and is between:

- two different Component Units, or
- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Fund of a Component Unit.

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2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):

If the Fund is a Primary Government Governmental, Proprietary, Fiduciary non-Agency or a Component Unit Fund:

For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
XXX 216	Expenditure (Expense) (by GAAP account number) Due to Component Units	XXX	XXX

To record the due to component units for third party reimbursement type transactions.

For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
570 216	Transfers-out Due to Component Units	XXX	XXX

To record the due to component units for third party reimbursement type transactions.

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2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):

For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):

Account Number	Account Name	Debit	Credit
XXX 570	Expenditure (by GAAP account number) Transfers-out	XXX	XXX

To reclassify current year mandatory transfers-out amounts for third party reimbursement type transactions.

If the Fund is a Fiduciary Agency Fund:

For **Agency Activity and SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
1XX 216	Receivable (by GAAP account number) Due to Component Units	XXX	XXX

To record the due to component units and the proper corresponding receivable for third party reimbursement type transactions.

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3. SERVICES PROVIDED TYPE (S) ACTIVITY:

Activity is a **Service Provided** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund.

For Agency Activity, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
XXX 215	Expenditure (Expense) (by GAAP account number) Due to Other Funds	XXX	XXX

To record due to other funds for services provided type transactions.

For SAMS Mandatory Transfers, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
570 215	Transfers-out Due to Other Funds	XXX	XXX

To record due to other funds for services provided type transactions.

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3. SERVICES PROVIDED TYPE (S) ACTIVITY (continued):

For SAMS Mandatory Transfers, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):

Account Number	Account Name	Debit	Credit
XXX 570	Expenditure (Expense) (by GAAP account number) Transfers-out	XXX	XXX

To reclassify mandatory transfers-out amounts for services provided type transactions.

Activity is a **Service Provided** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund.

If the Fund is a Primary Government Governmental, Proprietary, Fiduciary non-Agency or a Component Unit Fund:

For Agency Activity, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
XXX 215	Expenditure (Expense) (by GAAP account number) Due to Other Funds	XXX	XXX

To record due to other funds for services provided type transactions.

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3. SERVICES PROVIDED TYPE (S) ACTIVITY (continued):

For SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
570	Transfers-out	XXX	
215	Due to Other Funds		XXX

To record due to other funds for services provided type transactions.

For SAMS Mandatory Transfers, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
570	Transfers-out		XXX

To reclassify current year mandatory transfers-out amounts to expenditures (expenses) for services provided type transactions.

If the Fund is a Fiduciary Agency Fund:

For Agency Activity and SAMS Mandatory Transfers, no entry would be necessary. Since Agency funds are used as clearing accounts to distribute financial resources to other funds of the State, the portion of the clearing account that relates to other funds would not be reported in the Agency fund. Rather, it should be reported as an asset in the appropriate grantee fund. (Note: The grantee fund will initially record a due from other funds which will be reclassified to the applicable asset account.)

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3. SERVICES PROVIDED TYPE (S) ACTIVITY (continued):

Activity is **Services Provided** and is between:

- two different Component Units, or
- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Fund of a Component Unit.

If the Fund is a Primary Government Governmental, Proprietary, Fiduciary non-Agency or a Component Unit Fund:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
216	Due to Component Units		XXX

To record due to component units for services provided type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
570	Transfers-out	XXX	
216	Due to Component Units		XXX

To record due to component units for services provided type transactions.

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3. SERVICES PROVIDED TYPE (S) ACTIVITY (continued):

For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):

Account Number	Account Name	Debit	Credit
XXX 570	Expenditure (Expense) (by GAAP account number) Transfers-out	XXX	XXX

To reclassify current year mandatory transfers-out to expenditures (expenses) for services provided type transactions.

If the Fund is a Fiduciary Agency Fund:

For **Agency Activity and SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
1XX 216	Receivable (by GAAP account number) Due to Component Units	XXX	XXX

To record due to component units and the proper corresponding receivable for services provided type transactions.

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4. TRANSFERS TYPE (T) ACTIVITY:

Activity is a **Transfer** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund.

For Agency Activity, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
XXX 215	Expenditure (Expense) (by GAAP account number) Due to Other Funds	XXX	XXX

To record the due to other funds for transfers type transactions.

For SAMS Mandatory Transfers, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
570 215	Transfers-out Due to Other Funds	XXX	XXX

To record the due to other funds for transfers type transactions.

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4. TRANSFERS TYPE (T) ACTIVITY (continued):

For Agency Activity, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):

Account Number	Account Name	Debit	Credit
570	Transfers-out	XXX	
XXX	Expenditure (Expense) (by GAAP account number)		XXX

To reclassify current year expenditures (expenses) to transfers-out for transfers type transactions.

5. TRANSFERS-LIKE TYPE (L) ACTIVITY:

Activity is **Transfers-like** and is between:

- a Primary Government Governmental, Proprietary, or Fiduciary Fund and a Primary Government Fiduciary Fund.

If the Fund is a Primary Government Governmental, Proprietary, or Fiduciary non-Agency Fund:

For Agency Activity, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
215	Due to Other Funds		XXX

To record due to other funds for transfers-like type transactions.

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5. TRANSFERS-LIKE TYPE (L) ACTIVITY (continued):

For SAMS Mandatory Transfers, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
570	Transfers-out	XXX	
215	Due to Other Funds		XXX

To record due to other funds for transfers-like type transactions.

For SAMS Mandatory Transfers, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
570	Transfers-out		XXX

To reclassify current year mandatory transfers-out amounts to expenditures (expenses) for transfers-like type transactions.

If the Fund is a Fiduciary Agency Fund:

For Agency Activity and SAMS Mandatory Transfers, no entry would be necessary. Since Agency funds are used as clearing accounts to distribute financial resources to other funds of the State, the portion of the clearing account that relates to other funds would not be reported in the Agency fund. Rather, it should be reported as an asset in the appropriate grantee fund. (Note: The grantee fund will initially record a due from other funds which will be reclassified to the applicable asset account.)

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5. TRANSFERS-LIKE TYPE (L) ACTIVITY (continued):

Activity is **Transfers-like** and is between:

- A Primary Government Governmental, Proprietary, or Fiduciary Fund and a Fund of a Component Unit.

If the Fund is a Primary Government Governmental, Proprietary, or Fiduciary non-Agency Fund:

For Agency Activity, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
XXX 216	Expenditure (Expense) (by GAAP account number) Due to Component Units	XXX	XXX

To record the due to component units for transfers-like type transactions.

For SAMS Mandatory Transfers, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
570 216	Transfers-out Due to Component Units	XXX	XXX

To record the due to component units for transfers-like type transactions.

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5. TRANSFERS-LIKE TYPE (L) ACTIVITY (continued):

For SAMS Mandatory Transfers, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):

Account Number	Account Name	Debit	Credit
XXX 570	Expenditure (Expense) (by GAAP account number) Transfers-out	XXX	XXX

To reclassify current year mandatory transfers-out amounts to expenditures for transfers-like type transactions.

If the Fund is a Fiduciary Agency Fund:

For Agency Activity and SAMS Mandatory Transfers, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
1XX 216	Receivable (by GAAP account number) Due to Component Units	XXX	XXX

To record the due to component units and the proper corresponding receivable for transfers-like type transactions.

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6. INTERFUND BORROWING TYPE (B) ACTIVITY:

Activity is **Interfund Borrowing** and is an original loan payment that is outstanding at year-end:

For SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
570	Transfers-out		XXX

To record due from other funds and eliminate transfers-out for interfund borrowing type transactions.

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6. INTERFUND BORROWING TYPE (B) ACTIVITY (continued):

Activity is **Interfund Borrowing** and is an original loan payment that was repaid during the same fiscal year:

For SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Total Activity):

<u>Account Number</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
<u>565</u>	<u>Transfers-in</u>	<u>XXX</u>	
<u>570</u>	<u>Transfers-out</u>		<u>XXX</u>

To eliminate transfers-in and transfers-out for interfund borrowing type transactions.

Activity is **Interfund Borrowing** and is a loan repayment in the current fiscal year when the original loan was made in a prior fiscal year:

For SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

<u>Account Number</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
<u>565</u>	<u>Transfers-in</u>	<u>XXX</u>	
<u>570</u>	<u>Transfers-out</u>		<u>XXX</u>

To eliminate transfers-in and transfers-out for interfund borrowing type transactions.

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6. INTERFUND BORROWING TYPE (B) ACTIVITY (continued):

Activity is **Interfund Borrowing** and is a partial loan repayment in the current fiscal year when the original loan was made in a prior fiscal year:

For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

<u>Account Number</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
<u>565</u>	<u>Transfers-in</u>	<u>XXX</u>	
<u>141</u>	<u>Due from Other Funds</u>	<u>XXX</u>	
570	Transfers-out		<u>XXX</u>

To record due from **other funds and eliminate transfers in for interfund borrowing type transactions**.

7. DESIGNATED REVENUE TRANSFERS TYPE (D) ACTIVITY:

For Agency Activity and SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

<u>Account Number</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
XXX	Revenue (by GAAP account number)	XXX	
215	Due to Other Funds		XXX

To record due to other funds for designated revenue transfers type transactions.

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7. DESIGNATED REVENUE TRANSFERS TYPE (D) ACTIVITY (continued):

For Agency Activity, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
XXX	Expenditure (Expense) (by GAAP account number)		XXX

To eliminate current year revenues and expenditures (expenses) for designated revenue transfers type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
570	Transfers-out		XXX

To eliminate current year transfers-out and revenue for designated revenue transfers type transactions.

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PREPAID EXPENSES

If a due from other funds is calculated on Form SCO-568 related to activity with a component unit or university and the unearned deferred revenue flag is checked, a prepaid expense should be recorded by the providing fund.

The following entry should be recorded on Form SCO-546 (Use Due Amount):

<u>Account Number</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
151 XXX	Prepaid Expenses Expenditure (Expense) (by GAAP account number)	XXX	XXX

To record prepaid expenses for advance payments recorded on Form SCO-568.

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**Interfund Activity, SCO-568
Standard Journal Entries**

Note: The following entries are applicable to transactions between:

1. Two primary government governmental funds, or
2. Two primary government proprietary funds, or
3. A primary government governmental fund and a primary government proprietary fund.

For activity in other fund types, variations of the entries below are included in the detail

Transaction Type	Entry	Providing Fund/Grantee SCO-568 Adjusting Entries			Providing Fund/Grantee SCO-568 Reclassification Entries		
		Account Name	Debit	Credit	Account Name	Debit	Credit
1 Internal Reimbursement R	Agency Activity	Expenditure (Expense) Due to Other Funds	XXX	XXX	<i>No entry required</i>		
	SAMS Mandatory Transfers	Transfers-out Due to Other Funds	XXX	XXX	Expenditure (Expense) Transfers-out	XXX	XXX
2 Third Party Reimbursement P	Agency Activity	Expenditure Due to Other Funds	XXX	XXX	Revenue Expenditure (Expense)	XXX	XXX
	SAMS Mandatory Transfers	Transfers-out Due to Other Funds	XXX	XXX	Revenue Transfers-out	XXX	XXX
3 Services Provided S	Agency Activity	Expenditure (Expense) Due to Other Funds	XXX	XXX	<i>No entry required</i>		
	SAMS Mandatory Transfers	Transfers-out Due to Other Funds	XXX	XXX	Expenditure (Expense) Transfers-out	XXX	XXX
4 Transfers T	Agency Activity	Expenditure (Expense) Due to Other Funds	XXX	XXX	Transfers-out Expenditure (Expense)	XXX	XXX
	SAMS Mandatory Transfers	Transfers-out Due to Other Funds	XXX	XXX	<i>No entry required</i>		
5 Transfers-like L	Agency Activity	Expenditure (Expense) Due to Other Funds	XXX	XXX	<i>No entry required</i>		
	SAMS Mandatory Transfers	Transfers-out Due to Other Funds	XXX	XXX	Expenditure (Expense) Transfers-out	XXX	XXX

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING
 SUB-SECTION INPUT PROCEDURES
 PROCEDURE INTERFUND ACTIVITY-GRANTOR
 AGENCY (SCO-568)

PROCEDURE PAGE NO.
 27.20.68 37 of 37
 EFFECTIVE DATE
 January 1, 2017
 REVISION NUMBER
 17-002

Transaction Type	Entry	Providing Fund/Grantee SCO-568 Adjusting Entries			Providing Fund/Grantee SCO-568 Reclassification Entries		
		Account Name	Debit	Credit	Account Name	Debit	Credit
6 Interfund Borrowings Original loan payment B	Agency Activity	Due from Other Funds Expenditure (Expense)	XXX	XXX	N/A		
	SAMS Mandatory Transfers	Due from Other Funds Transfers-out	XXX	XXX	N/A		
7 Interfund Borrowings Loan repayment B	Agency Activity	N/A			Revenue Expenditure (Expense)	XXX	XXX
	SAMS Mandatory Transfers	N/A			Transfers-in Transfers-out	XXX	XXX
8 Designated Revenue Transfers D	Agency Activity	Expenditure (Expense) Due to Other Funds	XXX	XXX	Revenue Expenditure (Expense)	XXX	XXX
	SAMS Mandatory Transfers	Transfers-out Due to Other Funds	XXX	XXX	Revenue Transfers-out	XXX	XXX

**STATE OF ILLINOIS
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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.76	1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2016	
PROCEDURE	CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS (SCO-576)	REVISION NUMBER	
		17-001	

CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS (SCO-576)

PURPOSE

The purpose of the Changes in Assets and Liabilities Agency Funds Form (Exhibits 27.20.76-A-C) is to provide the gross additions and deletions to balance sheet accounts for the current year.

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 Changes in Assets and Liabilities Agency Funds Form must be completed for all funds classified as an agency fund according to the Comptroller's Office. Refer to Summary of Agencies and Fund Classification (Procedure 27.50.10) to obtain fund classification.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank. This form should be completed on the Comptroller's WEDGE system. The system will automatically calculate totals.

INSTRUCTIONS

Form SCO-576 is a reconciliation of beginning and ending balances for each asset and liability account. Amounts from the prior year trial balance are used as the beginning of year balances. Additions and deletions should be reported as gross amounts. This approach requires total activity in an account during the year to be accumulated and reported. The additions and deletions to cash and cash equivalents should reconcile to actual receipts, disbursements and transfers in and out. For treasury held funds, these amounts should reconcile to the SCO-534.

CONTENTS – WEDGE FORM

Refer to Exhibits 27.20.76-A through 27.20.76-C.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Balance at June 30, Prior Year is a read-only field, prepopulated from the prior years' balances per the trial balance.
(2)	Enter the amount of additions for each asset/liability account.

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.76	2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2016	
PROCEDURE	CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS (SCO-576)	REVISION NUMBER	
		17-001	

REFERENCE	CONTENTS
(3)	Enter the amount of deletions for each asset/liability account. Amounts should be entered as a positive number.
(4)	Balance at June 30, current year is a read-only formulated field equal to the beginning balance, plus additions, minus deletions.
NOTE	The form must be saved after the information is entered. If the user navigates away from the form without saving, all entries will be lost.
(5)	If asset amounts on hand are due to other funds at June 30, click the “Add” button.
(6)	Click the down arrow drop-down box next to “Agency” to display a list of agencies and choose the applicable agency.
(7)	Click the down arrow drop-down box next to “Fund” to display a list of funds and choose the applicable fund.
(8)	Click the down arrow drop-down box next to “Account” to display a list of accounts and choose the applicable account.
(9)	Click the “OK” button.
(10)	Enter the amount at June 30, current year. (If more agency/fund/account combinations are needed, repeat steps 5 through 10 for each combination.)
NOTE	The form must be saved after the information is entered. If the user navigates away from the form without saving, all entries will be lost.

Assets										
101		Cash on Deposit with State Treasurer (including intransit items)	1	\$52,066	2	\$144,423	3	\$154,807	4	\$41,682
102		Locally-held Cash and Cash Equivalents		\$0		\$0		\$0		\$0
107		Securities Lending Collateral Equity with State Treasurer	1	\$17,828	2	172,046	3	180,402	4	\$9,472
111		Investments		\$0		\$0		\$0		\$0
125		Taxes Receivable, Net	1	\$15,110	2	145,358	3	144,312	4	16,156
130		Intergovernmental Receivables, Net		\$0		\$0		\$0		\$0
140		Other Receivables, Net	1	\$17	2	\$109	3	\$111	4	\$15
141		Due From Other Funds		\$0		\$0		\$0		\$0
144		Due From Component Units		\$0		\$0		\$0		\$0
154		Loans and Notes Receivable, Net		\$0		\$0		\$0		\$0
175		Other Assets, Current		\$0		\$0		\$0		\$0
Total Assets			1	\$85,021	\$461,936	\$479,632	4	\$67,325		

Liabilities										
205		Account Payable and Accrued Liabilities	1	\$278	2	\$278	3	\$238	4	\$318
210		Intergovernmental Payables	1	\$66,915	2	145,189	3	154,569	4	\$57,535
216		Due to Component Units		\$0		\$0		\$0		\$0
224		Obligations Under Securities Lending of State Treasurer	1	\$17,828	2	172,046	3	180,402	4	\$9,472
278		Other Obligations, Current		\$0		\$0		\$0		\$0
Total Liabilities			1	\$85,021	\$317,513	\$335,209	4	\$67,325		

Assets related to amounts on hand due to other funds at June 30, 2016:

In the space provided below, please provide details regarding the amounts on hand at year end (cash, investments, receivables, etc.) that are due to other State funds, as these assets should be reported in the applicable State funds.

Agency	Fund	Account Number	Account Description	Balance At June 30, Current Year
<input type="button" value="Add"/>				

Select Agency Fund Combination

Agency	<input type="text"/>	<input type="text"/>
Fund Number	<input type="text"/>	<input type="text"/>
Account Number	<input type="text"/>	<input type="text"/>

Add a new SCO576 Cash on Hand Entry

Select Agency Fund Combination

Agency	103-Auditor General ▼	103
Fund Number	0001 ▼	0001
Account Number	101-Cash on Deposit with State Treasurer (including intransit items)(Asset) ▼	101

Add a new SCO576 Cash on Hand Entry

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Assets related to amounts on hand due to other funds at June 30, 2016:

In the space provided below, please provide details regarding the amounts on hand at year end (cash, investments, receivables, etc.) that are due to other State funds, as these assets should be reported in the applicable State funds.

Agency	Fund	Account Number	Account Description	Balance At June 30, Current Year
103	0001	101	Cash on Deposit with State Treasurer (including intransit items)	\$0
<input type="button" value="Add"/>				

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**STATE OF ILLINOIS
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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.77	1 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2014	
PROCEDURE	INVENTORY ANALYSIS (SCO-577)	REVISION NUMBER	
		15-001	

INVENTORY ANALYSIS (SCO-577)

PURPOSE

The purpose of the Inventory Analysis (Exhibit 27.20.77-A) is to determine the value of the agency's total inventory at fiscal year-end.

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 Inventory Analysis Form should be completed for all governmental funds (shared, nonshared and locally-held fund GAAP packages) only when inventory exceeds \$150,000.

The major categories to be used for inventory include:

- Equipment parts and accessories including automobile, truck, airplane, and equipment parts.
- Food supplies including inventories at commissaries and food centers, and food for free distribution.
- Gasoline, oil and lubricants.
- Paper and printing supplies, excluding normal office supplies.
- Road salt and sand.
- Wearing apparel, including clothing for inmates and residents.
- "Other", which includes material inventories not noted above (e.g., tools and chemicals). Identify all inventory types included in "Other."

All amounts on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank. This form should be completed on the Comptroller's WEDGE system. The system will automatically calculate totals, as well as, populate the required journal entries.

Proprietary funds, fiduciary funds and component units should report the inventory balances on the Statement of Net Position in the GAAP package, however are not required to complete this form.

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.77	2 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2014	
PROCEDURE	INVENTORY ANALYSIS (SCO-577)	REVISION NUMBER	
		15-001	

INSTRUCTIONS

In accordance with accounting principles applicable to inventories, agencies must price inventory at the lower of cost or market. To determine the lower of cost or market, the following steps must be completed:

- Step 1: Determine the valuation method for each type of inventory. The methods required to be used for all State funds are either the FIFO (first-in, first-out) method or the average cost method. The FIFO method allocates costs to inventory on the assumption that goods are used in the order in which they are purchased. Under this method, the inventory is a build-up or layering of the most recent purchase costs. The Average Cost Method values inventories based on the average cost of the item purchased during the year. The Average Cost Method should only be used when it approximates the FIFO method.
- Step 2: Determine the cost of the inventory based on the valuation methods described above. Cost is defined as the price paid or the consideration given to acquire the inventory item. Included in the cost are all direct and indirect costs incurred during transportation.
- Step 3: Determine the market value of the inventory. Market value is defined as the item's current replacement cost by either purchase or reproduction. Exceptions to this definition are:
- The market value should not exceed the net realizable value (ceiling). The net realizable value is the estimated selling price of the inventory in the ordinary course of business, less reasonably predictable costs of completion and disposal. Example: obsolete and damaged material which, if stated at replacement cost, would result in an overstatement of inventory.
 - The market value should not be less than the net realizable value reduced by an allowance for an approximately normal profit margin. Example: selling price less a normal profit margin is more than the replacement cost.
- Step 4: Determine which is lower, cost or market, for each type of item. This amount will be recorded on the agency's trial balance to be submitted to the Comptroller's Office.

STANDARD JOURNAL ENTRIES

An adjusting entry is needed to record inventory in excess of \$150,000 as an asset and as a reduction to the expenditures account charged with the original inventory purchase. In addition, a

**STATE OF ILLINOIS
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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.77	3 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2014	
PROCEDURE	INVENTORY ANALYSIS (SCO-577)	REVISION NUMBER	
		15-001	

reclassification entry is needed to report the portion of fund balance that is nonspendable as related to inventory.

Governmental Funds

The following journal entry should be posted using the SCO-577, which will carry forward to the SCO-548:

Account Number	Account Name	Debit	Credit
150	Inventories	XXX	
5XX	Expenditures (by account number)		XXX

To record inventory on hand at June 30.

The following journal entry should be posted using the SCO-577, which will carry forward to the SCO-547:

Account Number	Account Name	Debit	Credit
340	Unassigned Fund Balance	XXX	
318	Fund Balance Nonspendable for Inventories		XXX

To reclassify the inventory balance at June 30.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.77	4 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2014	
PROCEDURE	INVENTORY ANALYSIS (SCO-577)	REVISION NUMBER	
		15-001	

CONTENTS

Refer to Exhibit 27.20.77-B.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Enter a description of the inventory, if not listed previously.
(2)	Click the dropdown arrow to choose the method of valuation, either FIFO or Average Cost.
(3)	Enter the cost.
(4)	Enter any reduction to market value, if applicable. Note: After entering (1) through (4), the form should be saved.
(5)	Click on the “Add expenditure account” button to create journal entries.
(6)	Choose the expenditure account from the list.
(7)	Click “Ok”.
(8)	Click on the “Manage Journal Entry” button.
(9)	Click on the “Form Specific Reclassifying Journal Entries” tab.
(10)	Click the cog wheel icon to post the entry.
(11)	Click on the “Publish Draft Journal” button.
(12)	Click “Ok”.
(13)	Click on the “Form Specific Adjusting Journal Entries” tab.
(14)	Click on the cog wheel to post the entry.
(15)	Click on the “Publish Draft Journal” button.
(16)	Click “Ok”.

Number	Description	Method Of Valuation	Cost	Reduction to Market	Lower of Cost or Market
1	Equipment, Parts and Access (By:Agency)	FIFO	0	0	0
		2	3	4	
2	Food Supplies (By:Agency)	FIFO	0	0	0
		2	3	4	
3	Gasoline, Oil and Lubricants (By:Agency)	FIFO	0	0	0
		2	3	4	
4	Paper and Printing Supplies (By:Agency)	FIFO	0	0	0
		2	3	4	
5	Road Salt and Sand (By:Agency)	FIFO	0	0	0
		2	3	4	
6	Wearing Apparel (By:Agency)	FIFO	0	0	0
	1	2	3	4	
7	**Please Provide A Valid Description For This Item (By:Agency)	FIFO	0	0	0
	1	2	3	4	
8	**Please Provide A Valid Description For This Item (By:Agency)	FIFO	0	0	0
	1	2	3	4	
9	**Please Provide A Valid Description For This Item (By:Agency)	FIFO	0	0	0
	1	2	3	4	
10	**Please Provide A Valid Description For This Item (By:Agency)	FIFO	0	0	0
	1	2	3	4	
11	**Please Provide A Valid Description For This Item (By:Agency)	FIFO	0	0	0
	2	3	4		
Totals			0	0	0

Number	Description	Method Of Valuation	Cost	Reduction to Market	Lower of Cost or Market
1	Equipment, Parts and Access (By:Agency)	FIFO	1000	200	800
2	Food Supplies (By:Agency)	FIFO	0	0	0
3	Gasoline, Oil and Lubricants (By:Agency)	FIFO	0	0	0
4	Paper and Printing Supplies (By:Agency)	FIFO	0	0	0
5	Road Salt and Sand (By:Agency)	FIFO	0	0	0
6	Wearing Apparel (By:Agency)	FIFO	0	0	0
7	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
8	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
9	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
10	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
11	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
Totals			1000	200	800

Account Number	Account Description	Total
Please select the applicable expenditure account charged with the original inventory purchase		
Add expenditure account	5	

The screenshot displays a software interface for managing financial accounts. A dialog box titled "Add Agency Fund Account Combination" is open, showing a list of accounts. The account "520-General Government(Expenditure)" is selected and highlighted in blue, with a circled "6" next to it. Below the list is a "Choose an Account" field with a circled "7" and "OK" and "Cancel" buttons. The background shows a table with columns for Number, Description, Method Of Valuation, Cost, Reduction to Market, and Lower of Cost or Market.

Number	Description	Method Of Valuation	Cost	Reduction to Market	Lower of Cost or Market
1	Equipment, Parts and Access (By:Agency)	FIFO	1000	200	800
2	Food Supplies (By:Agency)	FIFO	0	0	0
3				0	0
4				0	0
5				0	0
6				0	0
7				0	0
8				0	0
9				0	0
10				0	0
11				0	0
				200	800

Account Number Account Description Total

Please select the applicable expenditure account charged with the original inventory purchase.

Add expenditure account

Number	Description	Method Of Valuation	Cost	Reduction to Market	Lower of Cost or Market
1	Equipment, Parts and Access (By:Agency)	FIFO	1000	200	800
2	Food Supplies (By:Agency)	FIFO	0	0	0
3	Gasoline, Oil and Lubricants (By:Agency)	FIFO	0	0	0
4	Paper and Printing Supplies (By:Agency)	FIFO	0	0	0
5	Road Salt and Sand (By:Agency)	FIFO	0	0	0
6	Wearing Apparel (By:Agency)	FIFO	0	0	0
7	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
8	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
9	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
10	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
11	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
Totals			1000	200	800

Account Number	Account Description	Total
520	General Government	800

Please select the applicable expenditure account charged with the original inventory purchase

Add expenditure account

9

cycle Manage Journal Entry Calculate Trial Balances Fund Equity Reconciliation

Main Form Specific Journal Entry Reclassifying Journal Entries Form Specific Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO577
Inventory Analysis
June 30, 2013



STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

Form Specific Journal Entry - (SCO577)

Reclass Entries			Adjusting Entries		
Draft	Published		Draft	Published	
1	0	Not In Synch	1	0	Not In Synch

This Form Has Been Designed To Allow You To Add Journal Entries For Your Form ALWAYS, Check the Latest WEDGE User Manual and Online Documentation for the Latest Instructions Regarding Managing Form Specific Journal Entries You MUST use the corresponding forms for managing their own journal entries

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main Form Specific Journal Entry Reclassifying Journal Entries Form Specific Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO577
Inventory Analysis
June 30, 2013



STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

Journal Entry Management: SCO577 Worksheet (1) 10

2014-04-02 11:38:46.827-Cindi, Ryan-Tinch(IOC)

This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

Default Journal Entry

Account Number	Account Description	Debit	Credit	
318	Nonspendable for Inventories		(800)	Delete
340	Unassigned Fund Balance	800		Delete
		800	(800)	

Add Account View History Add Note ↻

Journal Entry Management: SCO577 Worksheet (1)

2014-04-02 11:38:46.827-Cindi, Ryan-Tinch(IOC)

This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

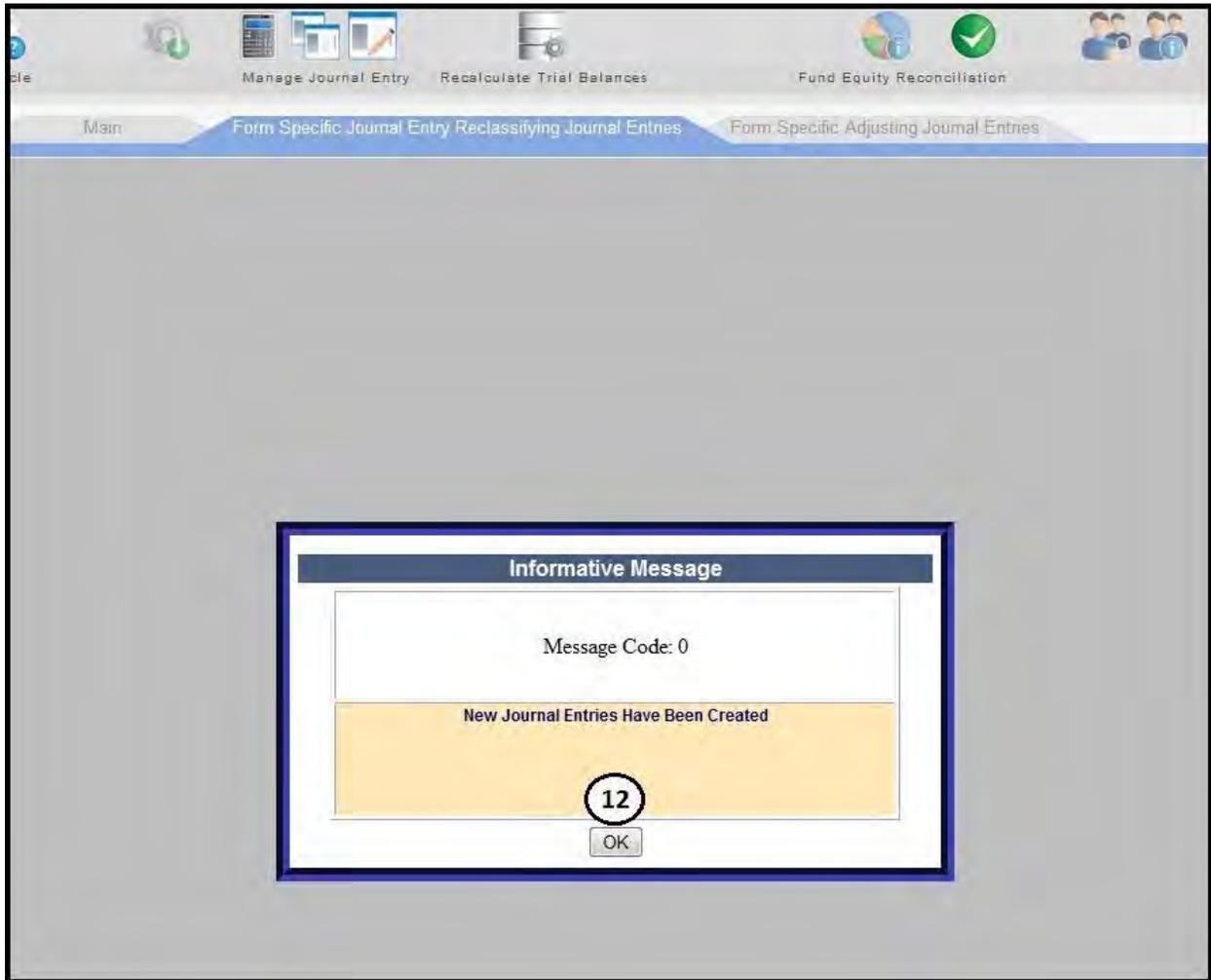
Default Journal Entry

Account Number	Account Name
318	Nonspendable
340	Unassigned F

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By publishing this worksheet, a permanent record will be created in the target journal entry tables. Subsequent modifications to this worksheet will potentially reverse the target journal entries

Publish Draft Journal Cancel



cycle Manage Journal Entry Recalculate Trial Balances Fund Equi... Reconciliation

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Main Form Specific Journal Entry Reclassifying Journal Entries Form Specific Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO577
Inventory Analysis
June 30, 2013



STATE OF ILLINOIS
COMPTROLLER

Agency Number 360
Fund Number 0096
Record Type Agency

Journal Entry Management: SCO577 Worksheet (1)  

2014-04-02 11:38:46.82-Cindi, Ryan-Tinch(IOC)

This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

Default Journal Entry

Account Number	Account Description	Debit	Credit	
150	Inventories	<input type="text" value="800"/>		<input type="button" value="Delete"/>
520	General Government		<input type="text" value="(800)"/>	<input type="button" value="Delete"/>
		800	(800)	

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main Form Specific Journal Entry Reclassifying Journal Entries Form Specific Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO577
Inventory Analysis
June 30, 2013



STATE OF ILLINOIS
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Agency Number
Fund Number
Record Type

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Journal Entry Management: SCO577 Worksheet (1)

2014-04-02 11:38:46.82-Cindi, Ryan-Tinch(IOC)

This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

Default Journal Entry

Account Number	Account Description	Debit	Credit	
150	Inventories	800		Delete
520	General Government		(800)	Delete
		800	(800)	

Add Account View History Add Note 

Comprehensive Annual Financial Reporting
SCO577
Inventory Analysis
June 30, 2013

STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

Journal Entry Management: SCO577 Worksheet (1)
2014-04-02 11:38:46.82-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

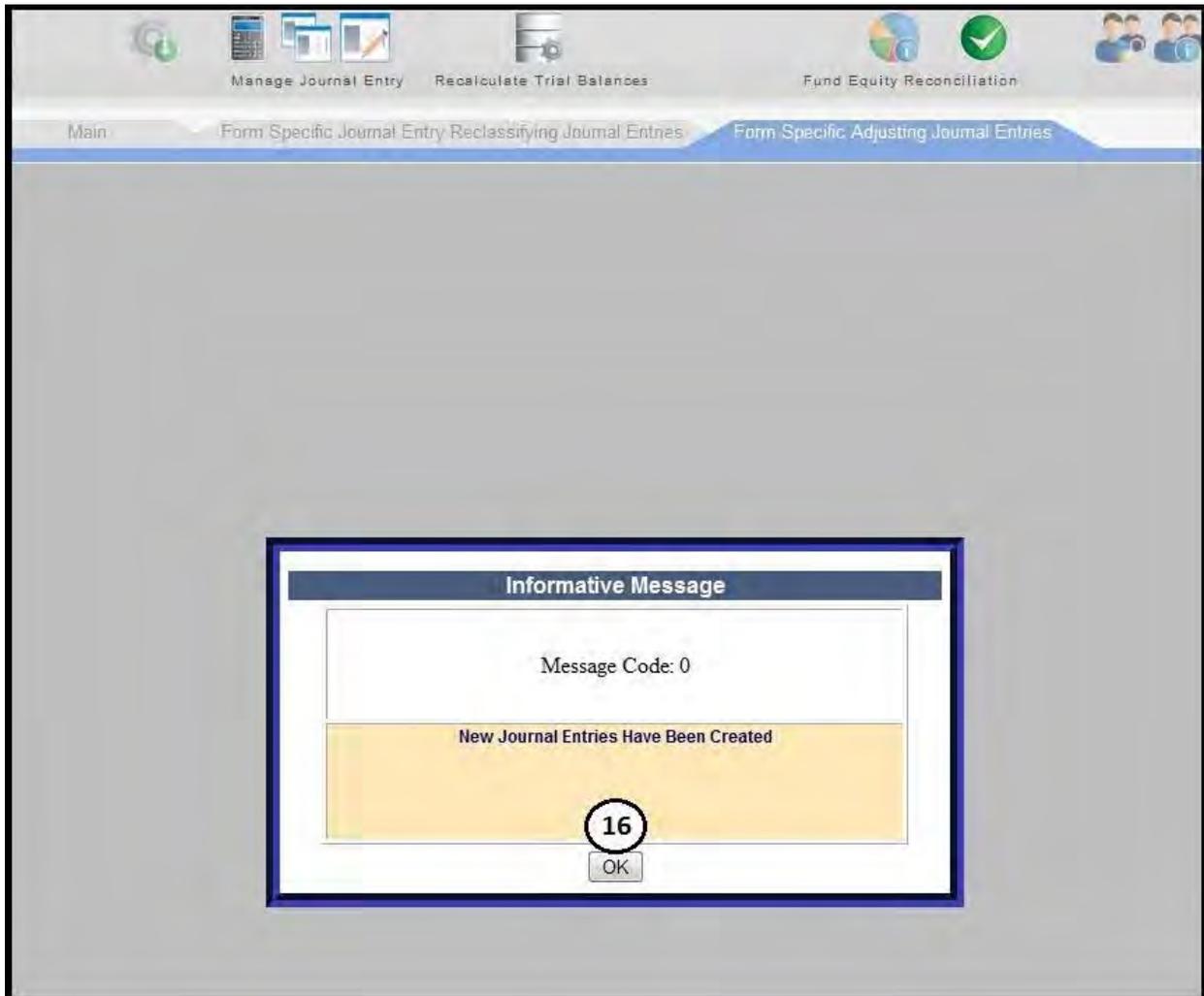
Default Journal Entry

Account Number	
150	Inventories
520	General G

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By publishing this worksheet, a permanent record will be created in the target journal entry tables. Subsequent modifications to this worksheet will potentially reverse the target journal entries

Publish Draft Journal Cancel



**STATE OF ILLINOIS
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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.78	1 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2015	
PROCEDURE	LOANS/NOTES RECEIVABLE (SCO-578)	REVISION NUMBER	
		16-001	

LOANS/NOTES RECEIVABLE (SCO-578)

PURPOSE

The purpose of the Loans/Notes Receivable Form (Exhibit 27.20.78-A) is to report the loans and/or notes receivable for each fund. Information will be needed for the amount of principal to be repaid within and after the State's availability period of 60 days (lapse period). Also, an allowance for the amount of doubtful collections of receivables, if any, should be allocated between current and noncurrent.

This form is to 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

Loans receivable are amounts that have been loaned to individuals or organizations external to a government, including notes taken as security for such loans. Notes receivable are unconditional written promises, signed by the maker, to pay a certain sum of money on demand or at a fixed or determinable future time, either to the bearer or to the order of a person designated therein.

INSTRUCTIONS

This form should be completed manually for Pension Trust Funds, Private Purpose Trust Funds, Investment Trust Funds, Component Units and Universities. This form should be completed in the WEDGE system for Shared funds, Nonshared funds, Agency funds, Locally Held Funds and Proprietary Funds.

Information for the completion of this form can be obtained from the loan/note payment schedule contained in the loan/note agreement. The allowance for uncollectible loans and notes receivable can be determined either with an experience factor based on prior uncollectibles or a review of economic conditions and the current financial position of the borrower.

The range of interest rates and maturity dates are an integral part of required footnote disclosure and, therefore, must be completed for **each** category of loans and notes receivable.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column

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does not apply, leave it blank. If completed in the Comptroller's WEDGE system, the form will automatically calculate certain fields.

STANDARD JOURNAL ENTRIES

The following journal entries should be made to record loans and notes receivable.

Governmental Funds

The following journal entry should be posted using the SCO-578, which will carry forward to the SCO-548:

Account Number	Account Name	Debit	Credit
152	Loans and Notes Receivable	XXX	
153	Allowance for Uncollectible Loans and Notes Receivable		XXX
5XX	Expenditures (by GAAP account number)		XXX

To record loans and notes receivable and related allowance for uncollectibles at June 30, current year.

The following journal entries should be posted using the form SCO-578, which will carry forward to the SCO-547:

Account Number	Account Name	Debit	Credit
4XX	Revenues (by GAAP account number)	XXX	
5XX	Expenditures (by GAAP account number)		XXX

To record all repayments of loans and notes receivable during the current fiscal year. This amount should agree to a SAMS Report SB04 revenue source for principal payments received.

The following journal entry should be posted using the SCO-544, which will carry forward to the SCO-547 only if fund balance is otherwise Unassigned. (If proceeds from collection of receivable is

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restricted, committed, or assigned, reclass entry should not be made.)

Account Number	Account Name	Debit	Credit
340	Undesignated Fund Balance	XXX	
317	Fund Balance Reserved for Loans and Notes Receivable		XXX

To reclassify the long-term portion of loans and notes receivable during the current fiscal year.
This amount should agree to (9).

Proprietary Funds

Loans and notes receivable activity may be posted to the SCO-526 and SCO-527 using the following journal entry examples or the ending balances may be posted to the SCO-545 form.

The following journal entry should be posted using the SCO-544, which will carry forward to the SCO-548:

Account Number	Account Name	Debit	Credit
155	Loans and Notes Receivable, Long-Term	XXX	
156	Allowance for Uncollectible Loans and Notes Receivable, Long-Term		XXX
6XX	Expenses (by GAAP account number)		XXX

To record loans and notes receivable and related allowance for uncollectibles at June 30, current year.

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The following journal entry should be posted using the SCO-544, which will carry forward to the SCO-547:

Account Number	Account Name	Debit	Credit
6XX	Revenues (by GAAP account number)	XXX	
6XX	Expenses (by GAAP account number)		XXX

To record repayments of loans and notes receivable during the current fiscal year.

Account Number	Account Name	Debit	Credit
152	Loans and Notes Receivable, Short-Term	XXX	
156	Allowance for Uncollectible Loans and Notes Receivable, Long-Term	XXX	
155	Loans and Notes Receivable, Long- Term		XXX
153	Allowance for Uncollectible Loans and Notes Receivable, Short-Term		XXX

To reclassify the current portion of loans and notes receivable and the related allowances for uncollectibles.

CONTENTS – MANUAL FORM

Refer to Exhibit 27.20.78-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.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(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)	Receivable categories not listed should be grouped into categories, and described and reported under "Others." Separate balances should be disclosed for each category.
(7)	Enter the amount of receivables outstanding at June 30, prior year (PY). This information will be completed by the Comptroller's Office. This information can also be obtained from the prior year SCO-578.
(8)	Enter any new loans or notes receivable issued during the current year.
(9)	Enter the amount of receivables repaid during the current year. This amount should trace to a SAMS Report SB04 revenue source code for principal repayments.
(10)	Enter the amount of receivables at June 30, current year (CY) for each category. This amount should be the sum of (7) and (8) less (9).
(11)	Enter the lowest interest rate being charged on loans/notes receivable for each applicable category. If the interest rate is based on a variable (e.g., % of prime), describe the method of calculation.
(12)	Enter the highest interest rate being charged on loans/notes receivable for each applicable category. If the interest rate is based on a variable (e.g., % of prime), describe the method of calculation.
(13)	Enter the earliest maturity date on loans/notes receivable for each applicable category.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(14)	Enter the latest maturity date on loans/notes receivable for each applicable category.
(15)	Add all amounts entered in (7) and enter the result.
(16)	Add all amounts entered in (8) and enter the result.
(17)	Add all amounts entered in (9) and enter the result.
(18)	Add all amounts entered in (10) and enter the result.
(19)	Enter the allowance for uncollectible receivables at June 30, PY. This information will be completed by the Comptroller's Office. This information can also be obtained from the prior year SCO-578.
(20)	Enter the amount of uncollectible receivables at June 30, CY.
(21)	Subtract (19) from (15) and enter the result.
(22)	Subtract (20) from (18) and enter the result.
(23)	Enter the June 30, PY amount of receivables reported in (21) which were long-term (to be repaid after lapse period). This information will be completed by the Comptroller's Office. This information can also be obtained from the prior year SCO-578.
(24)	Enter the June 30, CY amount of receivables reported in (22) which are long-term (to be repaid after lapse period).

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
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CONTENTS – WEDGE FORM

Refer to Exhibit 27.20.78-C through 27.20.78-J

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Enter the interest rates into the “From” and “To” fields for each applicable program type.
(2)	Enter the maturity dates into the “From” and “To” fields for each applicable program type.
(3)	If interest rates and maturity dates are entered in program numbers 6-9, a description of the program must be entered.
(4)	The prior year ending balance(s) will be automatically populated from the previous year’s GAAP package.
(5)	Enter the amount of additions for each applicable program type.
(6)	Enter the amount of repayments for each applicable program type. Amounts should be entered as a positive number.
(7)	The current year balance will be automatically calculated as the prior year balance, plus additions, less repayments.
(8)	Enter the allowance for uncollectible loans and notes receivable, if applicable. Amount should be entered as a positive number.
(9)	Enter the long-term portion of loans and notes receivable, if applicable.

Note: the form must be saved after information is entered. If the user navigates away from the form without saving, all entries will be lost.

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For Governmental Funds, the form allows users to select applicable revenue/expenditure accounts needed to post journal entries.

<u>REFERENCE</u>	<u>CONTENTS</u>
(10)	Click on the “Add expenditure account” button.
(11)	Select the applicable expenditure account number.
(12)	Click on the “OK” button.
(13)	Click on the “Add revenue account” button.
(14)	Select the applicable revenue account number.
(15)	Click on the “OK” button.
<p>Note: the form must be saved after expenditure and revenue accounts are selected in order to populate the automatic journal entries.</p>	
(16)	Click on the “Manage Journal Entry” calculator icon.
(17)	Click on the “Form Specific Journal Entry Reclassifying Journal Entries” tab.
(18)	Click on the “Publish Journal Entry” icon.
(19)	Click on the “Publish Draft Journal” button.
(20)	Click on the “OK” button.
(21)	Click on the “Form Specific Adjusting Journal Entries” tab.
(22)	Click on the “Publish Journal Entry” button.
(23)	Click on the “Publish Draft Journal” button.

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| (24) Click on the "OK" button.

State of Illinois Loans/Notes Receivable June 30, 20_____	Agency _____ Agency # _____ Fund Name _____ Fund # _____				
Description	Nearest Thousand				
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:25%;">Balance At June 30, Prior Year</th> <th style="width:25%;">Additions</th> <th style="width:25%;">Repayments</th> <th style="width:25%;">Balance At June 30, Current Year</th> </tr> </table>	Balance At June 30, Prior Year	Additions	Repayments	Balance At June 30, Current Year
Balance At June 30, Prior Year	Additions	Repayments	Balance At June 30, Current Year		
Loans and Notes Receivable					
Mortgage Loan Programs	\$				
Interest Rate _____ to _____ Maturity Date _____ to _____	\$				
Student Loan Programs	\$				
Interest Rate _____ to _____ Maturity Date _____ to _____	\$				
Local Government Infrastructure Programs	\$				
Interest Rate _____ to _____ Maturity Date _____ to _____	\$				
Business Loan Programs	\$				
Interest Rate _____ to _____ Maturity Date _____ to _____	\$				
Port District Construction Programs	\$				
Interest Rate _____ to _____ Maturity Date _____ to _____	\$				
Others: _____	\$				
Interest Rate _____ to _____ Maturity Date _____ to _____	\$				
Subtotal	\$				
Allowance for Uncollectible Loans and Notes Receivable	()				
Total	\$				
Long-Term Portion	\$				

State of Illinois Loans/Notes Receivable June 30, 20 1	Agency 2 Agency # 3 Fund Name 4 Fund # 5
---	---

Description	Nearest Thousand			Balance At June 30, Current Year
	Balance At June 30, Prior Year	Additions	Repayments	
Loans and Notes Receivable				
Mortgage Loan Program Receivables	\$ 7	\$ 8	\$ 9	\$ 10
Interest Rate 11 to 12 Maturity Date 13 to 14				
Student Loan Program Receivables				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Local Government Infrastructure Programs				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Business Loan Programs				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Port District Construction Programs				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Others: 6				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Subtotal	\$ 15	\$ 16	\$ 17	\$ 18
Allowance for Uncollectible Loans and Notes Receivable	(19)			(20)
Total	\$ 21			\$ 22
Long-Term Portion	\$ 23			\$ 24

Comprehensive Annual Financial Reporting SC0578 Loans/Notes Receivables June 30, 2014		 STATE OF ILLINOIS COMPTROLLER		Agency Number Fund Number Record Type	
Number	Description	Prior Year Balance	Additions	Repayments	Current Year Balance
1	Mortgage Loan Programs (By:Agency) Interest Rate From <input type="text" value="1"/> % To <input type="text" value="1"/> % Maturity Date From <input type="text" value="2"/> To <input type="text" value="2"/>	<input type="text" value="4"/> 0	<input type="text" value="5"/> 0	<input type="text" value="6"/> 0	<input type="text" value="7"/> 0
2	Student Loan Programs (By:Agency) Interest Rate From <input type="text" value="1"/> % To <input type="text" value="1"/> % Maturity Date From <input type="text" value="2"/> To <input type="text" value="2"/>	<input type="text" value="4"/> 0	<input type="text" value="5"/> 0	<input type="text" value="6"/> 0	<input type="text" value="7"/> 0
3	Local Government Infrastructure Pro (By:Agency) Interest Rate From <input type="text" value="1"/> % To <input type="text" value="1"/> % Maturity Date From <input type="text" value="2"/> To <input type="text" value="2"/>	<input type="text" value="4"/> 0	<input type="text" value="5"/> 0	<input type="text" value="6"/> 0	<input type="text" value="7"/> 0
4	Business Loan Programs (By:Agency) Interest Rate From <input type="text" value="1"/> % To <input type="text" value="1"/> % Maturity Date From <input type="text" value="2"/> To <input type="text" value="2"/>	<input type="text" value="4"/> 0	<input type="text" value="5"/> 0	<input type="text" value="6"/> 0	<input type="text" value="7"/> 0
5	Port District Construction Programs (By:Agency) Interest Rate From <input type="text" value="1"/> % To <input type="text" value="1"/> % Maturity Date From <input type="text" value="2"/> To <input type="text" value="2"/>	<input type="text" value="4"/> 0	<input type="text" value="5"/> 0	<input type="text" value="6"/> 0	<input type="text" value="7"/> 0
6	<input type="text" value="3"/> (By:Agency) **Please Provide A Valid Description For This Item Interest Rate From <input type="text" value="1"/> % To <input type="text" value="1"/> % Maturity Date From <input type="text" value="2"/> To <input type="text" value="2"/>	<input type="text" value="4"/> 0	<input type="text" value="5"/> 0	<input type="text" value="6"/> 0	<input type="text" value="7"/> 0
7	<input type="text" value="3"/> (By:Agency) **Please Provide A Valid Description For This Item Interest Rate From <input type="text" value="1"/> % To <input type="text" value="1"/> % Maturity Date From <input type="text" value="2"/> To <input type="text" value="2"/>	<input type="text" value="4"/> 0	<input type="text" value="5"/> 0	<input type="text" value="6"/> 0	<input type="text" value="7"/> 0
8	<input type="text" value="3"/> (By:Agency) **Please Provide A Valid Description For This Item Interest Rate From <input type="text" value="1"/> % To <input type="text" value="1"/> % Maturity Date From <input type="text" value="2"/> To <input type="text" value="2"/>	<input type="text" value="4"/> 0	<input type="text" value="5"/> 0	<input type="text" value="6"/> 0	<input type="text" value="7"/> 0
9	<input type="text" value="3"/> (By:Agency) **Please Provide A Valid Description For This Item Interest Rate From <input type="text" value="1"/> % To <input type="text" value="1"/> % Maturity Date From <input type="text" value="2"/> To <input type="text" value="2"/>	<input type="text" value="4"/> 0	<input type="text" value="5"/> 0	<input type="text" value="6"/> 0	<input type="text" value="7"/> 0
Subtotal		0	0	0	0
Allowance for Uncollectible Loans and Notes Receivable		(4 0)			(8 0)
Loans and Notes Receivable, Net of Allowance		4 0			0
Long Term Portion		4 0			9 0
Account Number		Account Description			
Please select the applicable expenditure account used to record original payment of loans/notes receivable					
<input type="text" value="10"/> expenditure account					
Account Number		Account Description			
Please select the applicable revenue account used to record receipt of repayments of loans/notes receivable.					
<input type="text" value=""/> Add revenue account					

Add Agency Fund Account Combination

Accounts

- 505-Education(Expenditure)
- 510-Employment and Economic Development(Expenditure)
- 515-Health and Social Services(Expenditure)
- 520-General Government(Expenditure)** 11
- 525-Transportation(Expenditure)
- 530-Public Protection and Justice(Expenditure)
- 535-Environmental and Business Regulation(Expenditure)
- 540-Debt Service-Principal(Expenditure)
- 545-Debt Service-Interest(Expenditure)
- 550-Capital Outlay(Expenditure)
- 551-Changes In Inventories(Expenditure)
- 552-Intergovernmental(Expenditure)
- 558-Excess Revenues / Other Sources(Revenue)
- 559-Deficiency Expenditures / Other Uses(Expenditure)
- 565-Transfers-In(Revenue)

520

Choose an Account

12

OK Cancel

Please select the applicable expenditure account used to record original payment of loans/notes receivable

Add expenditure account

Subtotal	
Allowance for Uncollectible	-4000
Loans and Notes Receivable	(500)
Long Term Portion	3500
	0

Comprehensive Annual Financial Reporting		STATE OF ILLINOIS COMPTROLLER		Agency Number	
SCO378				Fund Number	
Loans/Notes Receivables				Record Type	
June 30, 2014					

Number	Description	Prior Year Balance	Additions	Repayments	Current Year Balance
1	Mortgage Loan Programs (By Agency) Interest Rate From 0 % To 3 % Maturity Date From 05/2014 To 06/2025	0	5000	1000	4000
2	Student Loan Programs (By Agency) Interest Rate From % To % Maturity Date From To	0	0	0	0
3	Local Government Infrastructure Pro. (By Agency) Interest Rate From % To % Maturity Date From To	0	0	0	0
4	Business Loan Programs (By Agency) Interest Rate From % To % Maturity Date From To	0	0	0	0
5	Port District Construction Programs (By Agency) Interest Rate From % To % Maturity Date From To	0	0	0	0
6	(By Agency) **Please Provide A Valid Description For This Item Interest Rate From % To % Maturity Date From To	0	0	0	0
7	(By Agency) **Please Provide A Valid Description For This Item Interest Rate From % To % Maturity Date From To	0	0	0	0
8	(By Agency) **Please Provide A Valid Description For This Item Interest Rate From % To % Maturity Date From To	0	0	0	0
9	(By Agency) **Please Provide A Valid Description For This Item Interest Rate From % To % Maturity Date From To	0	0	0	0
Subtotal		0	5000	1000	4000
Allowance for Uncollectible Loans and Notes Receivable		(0)			(500)
Loans and Notes Receivable, Net of Allowance		0			3500
Long Term Portion		0			0

Account Number	Account Description
520	General Government

Please select the applicable expenditure account used to record original payment of loans/notes receivable

ADD EXPENDITURE ACCOUNT

Account Number	Account Description
13	General Government

Please select the applicable revenue account used to record receipt of repayments of loans/notes receivable.

ADD REVENUE ACCOUNT

8 *Please Provide A Valid
Interest Rate From
Maturity Date From

9 *Please Provide A Valid
Interest Rate From
Maturity Date From

Subtotal
Allowance for Uncollectible L
Loans and Notes Receivable
Long Term Portion

Account Number
520

Please select the applicable expenditure account used to record original payment of loans/notes receivable

Account Number Account Description
Please select the applicable revenue account used to record receipt of repayments of loans/notes receivable.

Add Agency Fund Account Combination

Accounts

- 416-Motor Fuel Taxes(Revenue)
- 417-Refunds and Credit Memoranda - Motor Fuel Tax(Revenue)
- 421-Other Taxes(Revenue)
- 422-Refunds and Credit Memoranda - Other Taxes(Revenue)
- 423-Riverboat Taxes(Revenue)
- 424-Medical Providers Assessment Taxes(Revenue)
- 426-Federal Operating Grants(Revenue)
- 427-Federal Capital Grants(Revenue)
- 428-Federal General Grants(Revenue)
- 429-Refunds and Credit Memoranda - Federal(Revenue)
- 431-Licenses and Fees(Revenue)
- 432-Refunds and Credit Memoranda - Licenses and Fees(Revenue)
- 440-Interest and Other Investment Income(Revenue)
- 441-Other Revenues(Revenue) 14
- 442-Other Charges for Services(Revenue)
- 443-Other Operating Grants(Revenue)

441

Choose an Account

15

16 Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Comprehensive Annual Financial Reporting
SC0578
Loans/Notes Receivables
June 30, 2014

Agency Number
Fund Number
Record Type

Number	Description	Prior Year Balance	Additions	Repayments	Current Year Balance
1	Mortgage Loan Programs (By:Agency) Interest Rate From <input type="text" value="0"/> % To <input type="text" value="2"/> % Maturity Date From <input type="text" value="06/2014"/> To <input type="text" value="06/2025"/>	0	5000	1000	4000
2	Student Loan Programs (By:Agency) Interest Rate From <input type="text"/> % To <input type="text"/> % Maturity Date From <input type="text"/> To <input type="text"/>	0	0	0	0
3	Local Government Infrastructure Pro (By:Agency) Interest Rate From <input type="text"/> % To <input type="text"/> % Maturity Date From <input type="text"/> To <input type="text"/>	0	0	0	0
4	Business Loan Programs (By:Agency) Interest Rate From <input type="text"/> % To <input type="text"/> % Maturity Date From <input type="text"/> To <input type="text"/>	0	0	0	0

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Comprehensive Annual Financial Reporting
SCO578
Loans/Notes Receivables
June 30, 2014



**STATE OF ILLINOIS
COMPTROLLER**

Agency Number
Fund Number
Record Type

Form Specific Journal Entry - (SCO578)

Reclass Entries

Draft	Published	
1	0	Not In Synch

Adjusting Entries

Draft	Published	
1	0	Not In Synch

This Form Has Been Designed To Allow You To Add Journal Entries For Your Form ALWAYS, Check the Latest WEDGE User Manual and Online Documentation for the Latest Instructions Regarding Managing Form Specific Journal Entries You MUST use the corresponding forms for managing their own journal entries

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Comprehensive Annual Financial Reporting
SCO578
Loans/Notes Receivables
June 30, 2014



**STATE OF ILLINOIS
COMPTROLLER**

Agency Number
Fund Number
Record Type

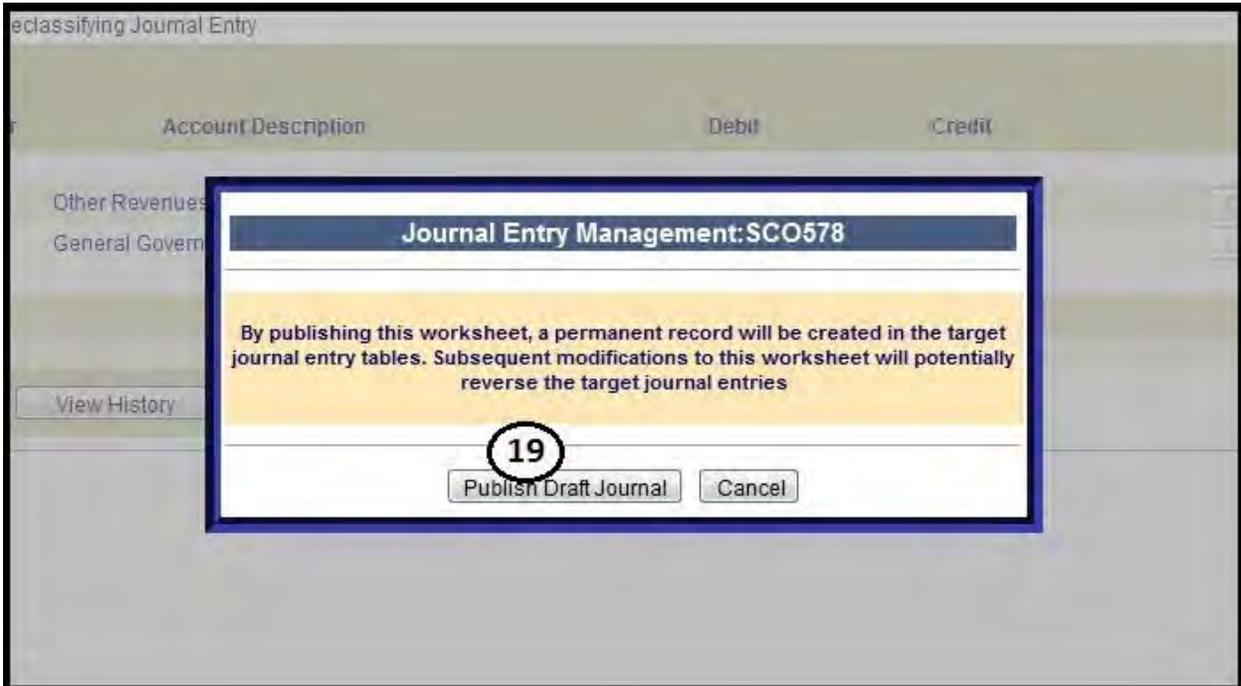
Journal Entry Management: SCO578 Worksheet (1) 2015-03-19 12:25:47.827-Cindi, Ryan-Tinch(IOC)

This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

SCO578 Default Reclassifying Journal Entry

Account Number	Account Description	Debit	Credit	
441	Other Revenues	1000		Delete
520	General Government		(1000)	Delete
		1000	(1000)	

Add Account View History Add Note



Main Form Specific Journal Entry Reclassifying Journal Entries Form Specific Adjusting Journal Entries

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Comprehensive Annual Financial Reporting
SC0578
Loans/Notes Receivables
June 30, 2014



**STATE OF ILLINOIS
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Agency Number
Fund Number
Record Type

Journal Entry Management: SC0578 Worksheet (1)

2015-03-19 12:45:21.443-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Been Published

SC0578 Default Reclassifying Journal Entry

Account Number	Account Description	Debit	Credit	
441	Other Revenues	1000		Delete
520	General Government		(1000)	Delete
		1000	(1000)	

Add Account View History Add Note

Main Form Specific Journal Entry Reclassifying Journal Entries Form Specific Adjusting Journal Entries

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Comprehensive Annual Financial Reporting
SC0578
Loans/Notes Receivables
June 30, 2014



**STATE OF ILLINOIS
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Agency Number
Fund Number
Record Type

Journal Entry Management: SC0578 Worksheet (1)

2015-03-19 12:25:47.87-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

SC0578 Default Adjusting Journal Entry

Account Number	Account Description	Debit	Credit	
152	Loans and Notes Receivable	4000		Delete
153	Allowance for Uncollectible Loans and Notes Receivable		(500)	Delete
520	General Government		(3500)	Delete
		4000	(4000)	

Add Account View History Add Note

This worksheet has not been published. Once you have completed and reviewed this journal entry, you must publish this worksheet using the button below.

SCO578 Default Adjusting Journal Entry

Account Number	Account Description	Debit	Credit
152	Loans and Notes Receivable		
153	Allowance for Uncollectible Receivable		
520	General Government		

Journal Entry Management:SCO578

By publishing this worksheet, a permanent record will be created in the target journal entry tables. Subsequent modifications to this worksheet will potentially reverse the target journal entries

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Publish Draft Journal Cancel

View History

Informative Message

Message Code: 0

New Journal Entries Have Been Created

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OK

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.79	1 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2016	
PROCEDURE	ANALYSIS OF DEPOSITS AND INVESTMENTS (SCO-579)	REVISION NUMBER	
		17-001	

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. For Universities, the form should be completed for the cash and investments of the University only. Cash and investments of University Related Organizations, such as foundations and alumni associations, are not required to be included on the form.

Generally, investments should be reported at fair value on the balance sheet/statement of net position, in accordance with GASB Statements 27 and 31, as amended by Statement 40, *Deposit and Investment Risk Disclosures* and GASB Statement 72, *Fair Value Measurements and Application*. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. 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. Certain other investment types should be measured as described in GASB Statement 72 paragraph 69 (a-g).

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).

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OFFICE OF THE COMPTROLLER**

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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.

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

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.

<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 official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(6)	Enter the portion of the bank balance amount for each deposit type classified as having no custodial credit risk.
(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.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(19)	Enter the Book balance amount reported in (18).
(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 position 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 position. 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 position.
(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 is uninsured, unregistered and held by the counterparty.
(28)	Enter the portion of the fair value of investments, by investment type, that is 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).

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<u>REFERENCE</u>	<u>CONTENTS</u>
(30)	Enter the portion of the fair value of investments, by investment type, valued using Level 1 inputs as defined by GASB Statement No. 72.
(31)	Enter the portion of the fair value of investments, by investment type, valued using Level 2 inputs as defined by GASB Statement No. 72.
(32)	Enter the portion of the fair value of investments, by investment type, valued using Level 3 inputs, as defined by GASB Statement No. 72.
(33)	Enter the total fair value for each investment type at June 30. This amount should equal the sum of (30), (31) and (32), which should also agree to the value as entered in 29 for each investment type.
(34)	Enter the portion of the fair value of investments, by investment type, that matures in less than 1 year.
(35)	Enter the portion of the fair value of investments, by investment type, that matures in 1-5 years.
(36)	Enter the portion of the fair value of investments, by investment type, that matures in 6-10 years.
(37)	Enter the portion of the fair value of investments, by investment type, that matures in more than 10 years.
(38)	Enter the total fair value for each investment type at June 30. This should equal the sum of (34), (35), (36) and (37) for those investment types that require reporting of maturity breakdowns. This should also equal (29).
(39)	Enter the weighted average maturity for each investment type at June 30, if applicable.
(40)	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.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(41)	Provide a description of other types of categorized investments held at June 30.
(42)	Sum all amounts entered in (26) and enter the result.
(43)	Sum all amounts entered in (27) and enter the result.
(44)	Sum all amounts entered in (28) and enter the result.
(45)	Provide a description of other types of noncategorized investments held at June 30.
(46)	Sum all amounts entered in (29) and enter the result.
(47)	Sum all amounts entered in (30) and enter the result.
(48)	Sum all amounts entered in (31) and enter the result.
(49)	Sum all amounts entered in (32) and enter the result.
(50)	Sum all amounts entered in (33) and enter the result.
(51)	Sum all amounts entered in (34) and enter the result.
(52)	Sum all amounts entered in (35) and enter the result.
(53)	Sum all amounts entered in (36) and enter the result.
(54)	Sum all amounts entered in (37) and enter the result.
(55)	Sum all amounts entered in (38) and enter the result. This should also equal the total of (51), (52), (53) and (54).
(56)	Enter the total fair value of investments reported in (46).

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<u>REFERENCE</u>	<u>CONTENTS</u>
(57)	Enter as a positive amount the total amount of deposits with maturities of greater than 90 days at the time of purchase.
(58)	Enter as a negative amount the amount of investments with maturities of less than 90 days at the time of purchase.
(59)	Enter as a negative amount the amount of investments included as restricted assets on the balance sheet/statement of net position as of June 30.
(60)	Provide a description of reconciling items entered in (61).
(61)	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 position. Additions should be shown as a positive amount and subtractions should be shown as a negative amount.
(62)	Enter the sum of (56), (57), (58), (59) and (61). The amount entered here should agree to the sum of accounts 111 and 115 on the balance sheet/statement of net position.
(63)	Circle the appropriate response to questions 1 through 5. Attach any copies, as necessary.
(64)	For investment types with multiple credit ratings in (40), enter the investment type for each credit rating.
(65)	For investment types with multiple credit ratings in (40), enter each credit rating, by investment type.
(66)	For investment types with multiple credit ratings in (40), 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).

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REFERENCE	CONTENTS
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- (67) 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.
- (68) 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.
- (69) 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.
- (70) 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.
- (71) Enter the deposit or investment type for each category of investments that includes foreign obligations.
- (72) 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.
- (73) Enter the fair value amount in U.S. dollars, of the foreign obligations by investment type and foreign currency obligation.
- (74) Circle the appropriate response to questions A and B. Attach any copies, as necessary.

Fair Value Disclosures (*Refer to paragraphs 81 and 82 of GASB Statement No. 72 for additional information*)

Attach supporting documentation as necessary.

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-----------	----------

- (75) Provide a description of the valuation techniques used in the fair value measurements disclosed at (29) and (33). The valuation technique utilized should maximize the use of observable inputs and be consistent from period to period. Examples include the use of quoted market prices of identical or similar assets, the use of the present value, etc.
- (76) Provide a description of any changes in the valuation technique having a significant impact on the fair value measurement from the prior year end.
- (77) Attach a copy of documentation supporting the revised valuation technique and value.

Net Asset Value per Share – Complete the following for fair value measurements calculated using Net Asset Value per share (*refer to paragraph 82 of GASB Statement No. 72*):

- (78) List the investment type from Part (II) Page 2 of the SCO-579 form.
- (79) List the fair value measurement of the investment type from (29).
- (80) Provide a description of the significant investment strategies of the investee(s) in each type.
- (81) Determine if the investment is redeemable and write “Y” for Yes or “N” for No.
- (82) If the investment is not redeemable, but the government receives distributions through the liquidation of the underlying assets of the investee(s), provide an estimate of the period over which the underlying assets are expected to be liquidated by the investee(s).
- (83) Provide the amount of unfunded commitments related to the investment type.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(84)	Provide a general description of the terms and conditions under which the government may redeem the investment, respectively, (i.e. quarterly redemption with 60 days' notice).
(85)	Provide a description of circumstances in which an otherwise redeemable investment might not be redeemable (i.e. lockup or gate).
(86)	If a restriction on redemption exists, provide a date for which the restriction might lapse or list "unknown".
(87)	Describe any other significant restriction on the ability to sell investments in the type at the measurement date.
(88)	State whether it is probable the agency will sell the investment.
(89)	If there are plans to sell the investment, disclose the fair value of all investments for which the sale is probable and any remaining actions to complete the sale. If the individual investments have not been identified, but a sale is probable, disclose this fact.

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

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Part I.

	Nearest Thousand					Total Bank Balance	Book Balance
	No Custodial Credit Risk*	Custodial Credit Risk			Uncollateralized		
		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					
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														Credit Rating***		
	No Custodial Credit Risk*	Custodial Credit Risk Uninsured, unregistered and:		Total Fair Value	Fair Value Measurements at Reporting Date Using**			Total Fair Value	Maturity				Weighted Average Maturity	Moody's	Standard & Poor's	Fitch	
		Held by counterparty	Held by counterparty's trust department or agent, but not in State's name		Level 1	Level 2	Level 3		Less than 1 year	1-5 years	6-10 years	More than 10 years					
																	Total Fair Value
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 comprised of multiple individual investments measured using varying levels of inputs, report the fair value within the respective columns.

*** 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.)

4. Fair Value Measurements (support for values disclosed on P. 2 Part II)

A. Please provide a description of the valuation techniques used in the fair value measurement for each investment type reported in Part II of the form.
If more than one level is indicated for one investment type, please describe the valuation technique used for each level. Attach additional information as necessary.

B. If there has been a change in valuation technique that has a significant impact on the fair value measurement, state the change and the reason for making it.

C. If there has been a change in valuation technique, attach documentation supporting the revised valuation.

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

Agency _____
 Agency # _____
 Fund Name _____
 Fund # _____

Part IV.

Additional Disclosures

5. Fair Value Measurements - Net Asset Value per Share (or its Equivalent)

The following disclosures apply to investments in entities that meet all of the following criteria: (a) calculate the NAV per share (or its equivalent), regardless of whether the method of determining the fair value has been applied; (b) do not have a readily determinable fair value; and (c) are measured at fair value on a recurring or nonrecurring basis during the period.

If the space provided below is not sufficient, please attach supporting documentation as necessary.

Investment Type (From Part II)	Fair Value (nearest thousand)	Description of investment strategy of the investee	Is the investment redeemable? (Y/N)*	Amount of Unfunded Commitments	Description of terms investment may be redeemed. (i.e. Quarterly with 60 day notice)	List restrictions if a redeemable investment may not be redeemed. (i.e., lockup or gate)	If restriction exists, list an estimate of when restriction might lapse or unknown	Describe any other significant restrictions on the ability to sell investments in the type at year end.	Disclose if the agency plans to sell the investment (Y/N)**
	\$			\$					

* If the investment is not redeemable, but the agency receives distributions through the liquidation of the underlying assets of the investees, provide the agency's estimate of the period over which the underlying assets are expected to be liquidated by the investees below:

** If a government determines it is probable it will sell an investment, disclose the total fair value of all investments for which the sale is probable in the space provided and any remaining actions required to complete the sale below. If the individual investments to be sold have not been identified, list the remaining actions to complete the sale below:

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Agency 2
Agency # 3
Fund Name 4
Fund # 5

Part II.

	Nearest Thousand															Credit Rating**		
	Custodial Credit Risk			Total Fair Value	Fair Value Measurements at Reporting Date Using**			Total Fair Value	Maturity					Weighted Average Maturity	Moody's	Standard & Poor's	Fitch	
	No Custodial Credit Risk*	Uninsured, unregistered and:			Level 1	Level 2	Level 3		Less than 1 year	1-5 years	6-10 years	More than 10 years	Total Fair Value					
	Held by counterparty	Held by counterparty's trust department or agent, but not in State's name																
Investments:	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)		(40)		
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: <u>41</u>																		
Subtotal	\$ (42)	\$ (43)	\$ (44)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$				
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: <u>45</u>																		
Total Investments	\$ (46)	\$ (47)	\$ (48)	\$ (49)	\$ (50)	\$ (51)	\$ (52)	\$ (53)	\$ (54)	\$ (55)								

* 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 comprised of multiple individual investments measured using varying levels of inputs, report the fair value within the respective columns.

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

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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) 60

\$	56
57	
	58
	59
61	
\$	62

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

Additional Disclosures 63

- | | | |
|--|-----|----|
| 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
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Agency 2
Agency # 3
Fund Name 4
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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
<u>67</u>	<u>68</u>	\$ <u>69</u>	<u>70</u>

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)
<u>71</u>	<u>72</u>	\$ <u>73</u>

3. **Investment Policy** 74

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.)

4. **Fair Value Measurements (support for values disclosed on P. 2 Part II)**

A. Please provide a description of the valuation techniques used in the fair value measurement for each investment type reported in Part II of the form.
If more than one level is indicated for one investment type, please describe the valuation technique used for each level. Attach additional information as necessary.

75

B. If there has been a change in valuation technique that has a significant impact on the fair value measurement, state the change and the reason for making it.

76

C. If there has been a change in valuation technique, attach documentation supporting the revised valuation.

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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

5. **Fair Value Measurements - Net Asset Value per Share (or its Equivalent)**

The following disclosures apply to investments in entities that meet all of the following criteria: (a) calculate the NAV per share (or its equivalent), regardless of whether the method of determining the fair value has been applied; (b) do not have a readily determinable fair value; and (c) are measured at fair value on a recurring or nonrecurring basis during the period.

If the space provided below is not sufficient, please attach supporting documentation as necessary.

Investment Type (From Part II)	Fair Value (nearest thousand)	Description of investment strategy of the investee	Is the investment redeemable? (Y/N)*	Amount of Unfunded Commitments	Description of terms investment may be redeemed. (i.e. Quarterly with 60 day notice)	List restrictions if a redeemable investment may not be redeemed. (i.e., lockup or gate)	If restriction exists, list an estimate of when restriction might lapse or unknown	Describe any other significant restrictions on the ability to sell investments in the type at year end.	Disclose if the agency plans to sell the investment (Y/N)**
(78)	\$ (79)	(80)	(81)	\$ (83)	(84)	(85)	(86)	(87)	(88)

* If the investment is not redeemable, but the agency receives distributions through the liquidation of the underlying assets of the investees, provide the agency's estimate of the period over which the underlying assets are expected to be liquidated by the investees below:
_____ (82)

** If a government determines it is probable it will sell an investment, disclose the total fair value of all investments for which the sale is probable in the space provided and any remaining actions required to complete the sale below. If the individual investments to be sold have not been identified, list the remaining actions to complete the sale below:
_____ (89)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

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		27.20.80	1 of 7
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2017	
PROCEDURE	COMPENSATED ABSENCES (SCO-580)	REVISION NUMBER	
		18-001	

COMPENSATED ABSENCES (SCO-580)

PURPOSE

The purpose of the Compensated Absences Form (Exhibits 27.20.80-A-B) 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.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

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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 hours and other **vested** compensated absences for each employee by the employee's hourly salary as of June 30. The employee's hourly salary can be determined by dividing a computed annual 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.

Vacation and other – The vacation and other liability represents the dollar amount owed to employees by the State for each employee's hours of vacation and other leave outstanding at the end of the year multiplied by the employee's hourly salary.

Additions - To calculate total additions to the vacation and other liability, multiply each employee's hours of vacation and other leave earned during the fiscal year by the employee's hourly salary at the end of the fiscal year.

Note: Do not add the cost of vacation time *transferred in* from other State agencies. These transfers-in are netted against the amount of deductions as explained below. However, the

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

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amount entered for additions 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.

Deductions - To calculate total deductions from the vacation and other liability, individually multiply the total hours used/deducted by each employee by the employee's hourly salary. Deductions represent a decrease to the amount of the State's liability, as identified below:

- a. Hours of leave used by employees during the fiscal year.
- b. Hours of leave paid in cash to employees who separated from State employment during the fiscal year.
- c. Hours of leave removed from the agency's records for each employee who *transferred out* to other State agencies during the fiscal year.
- d. Adjustment for hours of leave added to the agency's records for each employee who *transferred in* from other State agencies during the fiscal year should be netted against (a), (b) and (c) above.

The current portion due within one year of the vacation and other liability represents the portion of the vacation and other liability estimated to be paid in cash within the next fiscal year due to employees' separation from State employment.

Salary related costs – Vacation and other - represent the liability for the State's share of Social Security and Medicare costs associated with the Vacation and other liability to be paid to an employee.

Additions – To calculate total additions to the salary related costs – vacation and other liability multiply each employee's dollar amount of vacation and other leave (subject to the applicable taxable 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%).

Deductions – To calculate total deductions to the salary related costs – vacation and other liability multiply each employee's dollar amount of vacation and other leave (subject to the applicable taxable wage limitations) used/deducted during the fiscal year by the applicable percentages (identified in "Additions" above).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.80	4 of 7
PROCEDURE	COMPENSATED ABSENCES (SCO-580)	EFFECTIVE DATE	July 1, 2017
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The current portion due within one year of the salary related costs – vacation and other liability represents the portion of the salary related costs – vacation and other liability estimated to be paid in cash within the next fiscal year due to employees’ separation from State employment.

Sick – represents the liability to the State for agency employees’ unused sick leave earned after January 1, 1984 and before January 1, 1998.

Additions – Additions to the sick liability will always be zero, as sick leave earned in the current period is no longer a liability to be paid at the time of separation or retirement.

Deductions – To calculate total deductions from the sick liability, individually multiply the total hours used/deducted during the year by each employee by the employee’s hourly salary. Deductions to the Sick liability represent a decrease to the amount of the State’s liability, as identified below:

- a. Hours of leave used by employees during the fiscal year.
- b. Hours of leave paid in cash to employees who separated from State employment during the fiscal year.
- c. Hours of leave removed from the agency’s records for each employee who ***transferred out*** to other State agencies during the fiscal year.
- d. Adjustment for hours of leave added to the agency’s records for each employee who ***transferred in*** from other State agencies during the fiscal year will offset (a), (b), and (c) above.
- e. Adjustments for employee salary increases should be netted against (a), (b) and (c) above.

Note: If the sum of (d) and (e) is greater than the sum of (a) through (c), the end result will be a negative deduction and an increase to the State’s liability.

The current portion due within one year of the sick liability represents the portion of the sick liability estimated to be paid in cash within the next fiscal year due to employees’ separation from State employment.

Salary related costs – Sick - represent the liability for the State’s share of Social Security and Medicare costs associated with the sick liability to be paid to an employee.

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PROCEDURE	COMPENSATED ABSENCES (SCO-580)	REVISION NUMBER	
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Additions – Additions to the salary related costs – sick liability will always be zero as sick leave earned in the current period is no longer a liability to be paid at the time of separation or retirement.

Deductions – To calculate total deductions to the salary related costs – sick liability, multiply each employee’s dollar amount of sick time used/deducted during the 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%).

The current portion due within one year of the salary related costs – sick liability represents the portion that is estimated to be paid in cash within the next fiscal year due to employees’ separation from State employment.

CONTENTS

Refer to Exhibit 27.20.80 A-B.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Under the section titled “Agency Wide Forms” click on the “SCO-580” form and the click on the “Form Information” icon to open the form for editing.
(2)	The Balance at June 30, Prior Year column contains read-only fields, prepopulated with the liability balances from the previous year’s form.
(3)	Enter the amount of additions to the Vacation and Other and the Salary Related Costs – Vacation and Other liabilities earned during the year.
(4)	Enter the amount of deductions from the Vacation and Other and the Salary Related Costs – Vacation and Other liabilities for leave used/paid/transferred by employees during the fiscal year.
(5)	The Balance at June 30, Current Year is a read-only formulated field equal to the beginning balance, plus additions, minus deductions for the Vacation and Other and the Salary Related Costs – Vacation and Other liabilities.

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		27.20.80	6 of 7
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PROCEDURE	COMPENSATED ABSENCES (SCO-580)	REVISION NUMBER	
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<u>REFERENCE</u>	<u>CONTENTS</u>
(6)	The additions fields for the Sick and Salary Related Costs – Sick liabilities are read-only formulated fields prepopulated as zero.
(7)	Enter the amount of deductions from the Sick and the Salary Related Costs – Sick liabilities for leave used/paid/transferred by employees during the fiscal year.
(8)	The Balance at June 30, Current Year is a read-only formulated field equal to the beginning balance, plus additions, minus deductions for the Sick and the Salary Related Costs – Sick liabilities.
(9)	Enter the current portion of the liability reported in the June 30, CY column. The current portion is the estimated amount of the liability to be paid in cash within the next fiscal year due to the employees’ separation from State employment.
(10)	This is a calculated field equal to the sum of (5).
(11)	This is a calculated field equal to the sum of (8).
Note	The form must be saved after the information is entered. If the user navigates away from the form without saving, all entries will be lost.
(12)	Enter the actual headcount (not in thousands) of employees at the end of the fiscal year.
(13)	Enter (to the nearest whole unit) the number of vacation and other paid leave hours outstanding at the end of the fiscal year.
(14)	Enter (to the nearest whole unit) the number of sick hours outstanding at the end of the fiscal year.
(15)	This is a calculated field equal to (10) times 1,000 divided by (13). Any large discrepancies from the rate calculated for the previous year should be researched.

**STATE OF ILLINOIS
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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
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PROCEDURE	COMPENSATED ABSENCES (SCO-580)	REVISION NUMBER	
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<u>REFERENCE</u>	<u>CONTENTS</u>
(16)	This is a calculated field equal to (11) times 1,000 divided by (14). Any large discrepancies from the rate calculated for the previous year should be researched.
Note	The form must be saved after the information is entered. If the user navigates away from the form without saving, all entries will be lost.
Note	Once the form is complete, click on the "Form Information" icon to submit the form to the IOC for review. Once the form has been submitted, it is read-only. Any additional changes have to be made by the IOC. (Note: the submission of the SCO-580 is separate from the preparation, completion and submission of the individual fund GAAP Packages. This step will not impact the GAAP Package process.)



		Nearest Thousand				
		Balance at June 30, Prior Year	Additions	Deductions	Balance at June 30, Current Year	Current Portion due within one year
	Vacation and other	2 30,250	3 24,436	4 25,354	5 29,332	9 1,715
	Salary related costs-vacation and other	2 858	3 0	4 33	5 825	9 48
	Subtotal	31,108	24,436	25,387	10 30,157	1,763
	Sick	2 3,758	6 0	7 1,119	8 2,639	9 1,715
	Salary related costs-sick	2 147	6 0	7 39	8 108	9 70
	Subtotal	3,905	0	1,158	11 2,747	1,785
	Grand Total	35,013	24,436	26,545	32,904	3,548

		Nearest Whole Units	
		Balance at June 30, Prior Year	Balance at June 30, Current Year
	Total number of employees	2 2,506	12 2,500
	Total vacation hours accrued	2 624,743	13 624,500
	Total sick hours accrued	2 65,475	14 50,000
	Average vacation costs per hour accrued	49.79	15 48.53
	Average sick costs per hour accrued	59.64	16 57.64

**STATE OF ILLINOIS
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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		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).

**STATE OF ILLINOIS
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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.81	2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2014	
PROCEDURE	COMPONENT UNIT TRIAL BALANCE- BALANCE SHEET (SCO-581)	REVISION NUMBER	
		15-001	

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, deferred outflow of resources, liability, deferred inflow of resources and net position accounts per component unit's records at June 30, current Year (CY).
(6)	Enter the amount (in thousands) of individual asset, deferred outflow of resources, liability, deferred inflow of resources, and net position 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 position 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											Agency _____	
Component Unit											Agency # _____	
Trial Balance-Balance Sheet												
June 30, 20 _____												
											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:												
<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											
107	Securities Lending Collateral of State Treasurer											
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											Agency _____	
Component Unit											Agency # _____	
Trial Balance-Balance Sheet												
June 30, 20 _____												
											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 Insurance Costs, Current											
149	Unamortized Bond Insurance 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											
171	Restricted Assets, Cash equity with State Treasurer											
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											
180	Total Assets											
181	Deferred Outflow of Resources - Accumulated Decrease in Fair Value of Derivatives											
182	Unamortized Deferred Amounts on Bond Refundings											
183	Unamortized Deferred Amounts on Certificate Refundings											
185	Deferred Outflows of Resources - Pensions											
186	Deferred Outflows of Resources - OPEB											
190	Total Deferred Outflows of Resources											
195	Total Assets and Deferred Outflow of Resources											

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:													
<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												
216	Due to Component Units												
217	Due to Primary Government												
221	Unearned Revenue												
224	Obligations under Securities Lending of State Treasurer												
233	Short-Term Notes Payable												
235	Notes Payable, Current												
236	Notes Payable, Long-Term												
240	Derivative Instrument - Swap Liability												
246	Revenue Bonds Payable, Current												
247	Unamortized Premiums on Bonds Sold - Revenue Bonds, Current												
248	Unamortized (Discounts) on Bonds Sold - Revenue Bonds, 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												
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												
273	Assets Held for Others												
274	Other Liabilities												
275	Net Pension Liability												
276	OPEB Liability, Current												
277	OPEB Liability, Long-Term												
278	Other Obligations, Current												
279	Other Obligations, Long-Term												

State of Illinois Component Unit Trial Balance-Balance Sheet June 30, 20 _____		Nearest Thousand										Agency _____
		Current Year GAAP Basis										Agency # _____
		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:												
280	Certificates of Participation, Current											
281	Unamortized Premium on Certificates Sold, Current											
282	Unamortized (Discounts) on Certificates Sold, 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											
289	Total Certificates of Participation, Long-Term											
290	Total Liabilities											
222	Unearned Revenue - Deferred Inflow of Resources											
249	Unamortized Deferred Amounts on Bond Refundings											
283	Unamortized Deferred Amounts on Certificate Refundings											
291	Deferred Inflows of Resources - Accumulated Increase In Fair Value of Derivatives											
293	Deferred Inflows of Resources - Pensions											
296	Deferred Inflows of Resources - OPEB											
294	Total Deferred Inflows of Resources											
295	Total Liabilities and Deferred Inflow of Resources											
Net Position												
309	Unrestricted											
335	Net Investment in Capital Assets											
Restricted for:												
336	Debt Service											
337	Capital Projects											
338	Nonexpendable Purposes											
339	Other Expendable Purposes											
340	Total Restricted Net Position											
351	Total Net Position											

State of Illinois Component Unit Trial Balance-Balance Sheet June 30, 20 <u>1</u>		Nearest Thousand										Agency <u>2</u> Agency # <u>3</u>
		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:		(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)
107	Securities Lending Collateral of State Treasurer											
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 _____
		Current Year GAAP Basis										Agency # _____
		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
Account Number	Account Description											
	Component Unit Name:											
148	Unamortized Bond Insurance Costs, Current	5	5	5	5	5	5	5	5	5	5	6
149	Unamortized Bond Insurance 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											
171	Restricted Assets, Cash equity with State Treasurer											
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											
180	Total Assets											
181	Deferred Outflow of Resources - Accumulated Decrease in Fair Value of Derivatives											
182	Unamortized Deferred Amounts on Bond Refundings											
183	Unamortized Deferred Amounts on Certificate Refundings											
185	Deferred Outflows of Resources - Pensions											
186	Deferred Outflows of Resources - OPEB											
190	Total Deferred Outflows of Resources											
195	Total Assets and Deferred Outflow of Resources	8	8	8	8	8	8	8	8	8	8	8

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	\$ (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	Unearned Revenue											
224	Obligations under Securities Lending of State Treasurer											
233	Short-Term Notes Payable											
235	Notes Payable, Current											
236	Notes Payable, Long-Term											
240	Derivative Instrument - Swap Liability											
246	Revenue Bonds Payable, Current											
247	Unamortized Premiums on Bonds Sold - Revenue Bonds, Current											
248	Unamortized (Discounts) on Bonds Sold - Revenue Bonds, 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											
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											
273	Assets Held for Others											
274	Other Liabilities											
275	Net Pension Liability											
276	OPEB Liability, Current											
277	OPEB Liability, Long-Term											
278	Other Obligations, Current											
279	Other Obligations, Long-Term											

Account Number Account Description		Nearest Thousand									PY GAAP Basis	
		Current Year GAAP Basis										
Component Unit Name:		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	
280	Certificates of Participation, Current	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(6)
281	Unamortized Premium on Certificates Sold, Current											
282	Unamortized (Discounts) on Certificates Sold, 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											
289	Total Certificates of Participation, Long-Term											
290	Total Liabilities											
222	Unearned Revenue - Deferred Inflow of Resources											
249	Unamortized Deferred Amounts on Bond Refundings											
283	Unamortized Deferred Amounts on Certificate Refundings											
291	Deferred Inflows of Resources - Accumulated Increase In Fair Value of Derivatives											
293	Deferred Inflows of Resources - Pensions											
296	Deferred Inflows of Resources - OPEB											
294	Total Deferred Inflows of Resources											
295	Total Liabilities and Deferred Inflow of Resources	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)
Net Position												
309	Unrestricted											
335	Net Investment in Capital Assets											
Restricted for:												
336	Debt Service											
337	Capital Projects											
338	Nonexpendable Purposes											
339	Other Expendable Purposes											
340	Total Restricted Net Position											
351	Total Net Position	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.82	1 of 3
PROCEDURE	COMPONENT UNIT TRIAL BALANCE - STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (SCO-582)	EFFECTIVE DATE July 1, 2014	REVISION NUMBER 15-001

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

PURPOSE

The purpose of the Component Unit Trial Balance-Statement of Revenues, Expenses and Changes in Net Position (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	
		July 1, 2014	
PROCEDURE	COMPONENT UNIT TRAL BALANCE - STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (SCO-582)	REVISION NUMBER	
		15-001	

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	
		July 1, 2014	
PROCEDURE	COMPONENT UNIT TRAL BALANCE - STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (SCO-582)	REVISION NUMBER	15-001

<u>REFERENCE</u>	<u>CONTENTS</u>
(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 position-beginning of year amount. This is the amount reported as net position-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 Component Unit Trial Balance-Statement of Revenues, Expenses and Changes in Net Position June 30, 20__										Agency _____ Agency # _____	
	Nearest Thousand										Prior Year GAAP Basis
	Current Year GAAP Basis										
Component Unit Name:	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	
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

Agency _____
Agency # _____

Trial Balance-Statement of Revenues, Expenses and Changes in Net Position
June 30, 20____

	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:											
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 Position											
Net Position, Beginning of Year											
Net Position, End of Year	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

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

Agency (2)
 Agency # (3)

	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			
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 Position
June 30, 20__

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 Position	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)
Net Position, Beginning of Year	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)
Net Position, End of Year	\$ (14)	\$ (14)	\$ (14)	\$ (14)	\$ (14)	\$ (14)	\$ (14)	\$ (14)	\$ (14)	\$ (14)	\$ (14)

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

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

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.85	2 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2020	
PROCEDURE	COMPONENT UNIT SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO-585)	REVISION NUMBER	
		21-001	

CONTENTS

Refer to Exhibit 27.20.85-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.
<p>Note: With the implementation of GASB Statement No. 88, <i>Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements</i>, the SCO-585 now references (4a-15a) and (4b-15b) to allow for separate revenue bond payable disclosures for bonds meeting the direct placement criteria and all other bonds. This information will be used in the completion of the revenue bond payable footnotes within the CAFR. For financial statement purposes, the total of the direct placement amounts and all other bond payable amounts will continue to be reported in accounts 246, 247, 248, and 251, 252 and 253, respectively.</p>	
(4a/4b)	Enter the principal portion of revenue bonds payable – direct placement or revenue bonds payable – other, as applicable, 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.
(5a/5b)	Enter the interest portion of revenue bonds payable – direct placement or revenue bonds payable – other, as applicable, in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(6a/6b)	Sum all amounts reported in (4a/4b) and (5a/5b), respectively, and enter the result.
(7a/7b)	Sum all amounts reported in (4a/4b), respectively, and enter the result.
(8a/8b)	Sum all amounts reported in (5a/5b), respectively, and enter the result.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.85	3 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2020	
PROCEDURE	COMPONENT UNIT SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO-585)	REVISION NUMBER	
		21-001	

<u>REFERENCE</u>	<u>CONTENTS</u>
------------------	-----------------

- | | |
|-----------|---|
| (9a/9b) | Sum all amounts reported in (6a/6b), respectively, and enter the result. The sum of the amounts should also equal the sum of amounts reported in (7a/7b) and (8a/8b), respectively. |
| (10a/10b) | Enter the unaccreted appreciation amount of the principal portion reported in (7a/7b). Unaccreted appreciation represents the difference in the maturity value of capital appreciation bonds and the accreted value as of the balance sheet date. |
| (11a/11b) | Subtract (10a/10b) from (7a/7b), as applicable, and enter the result. The summation of (11a and 11b) will equal the sum of accounts 246 and 251 on SCO-581. |
| (12a/12b) | Enter the amount of current year principal payments on revenue bonds payable – direct placement or revenue bonds payable - other, as applicable. |
| (13a/13b) | Enter the amount current year cash basis interest payments on revenue bonds payable – direct placement or revenue bonds payable – other, as applicable. |
| (14a/14b) | Enter the amount of unamortized premium at June 30 for revenue bonds payable – direct placement or revenue bonds payable – other, as applicable. |
| (15a/15b) | Enter the amount of unamortized (discount) at June 30 for revenue bonds payable – direct placement or revenue bonds payable – other, as applicable. |

Note: With the implementation of GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, the SCO-585 includes reference to (16a-25a) and (16b-25b) to allow for separate Certificates of Participation (COPS) disclosures for those COPS meeting the direct placement criteria and all other COPS. This information will be used in the completion of the footnotes within the CAFR. For financial statement purposes, the total of the direct placement amounts and all other bond payable amounts will continue to be reported in accounts 280, 281, or 282, respectively.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.85	4 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2020	
PROCEDURE	COMPONENT UNIT SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO-585)	REVISION NUMBER	
		21-001	

<u>REFERENCE</u>	<u>CONTENTS</u>
------------------	-----------------

- | | |
|-----------|---|
| (16a/16b) | Enter the principal portion of certificates of participation – direct placement or certificates of participation – other, as applicable, in the next fiscal year (CY+1) and for each period thereafter, as appropriate. |
| (17a/17b) | Enter the interest portion of certificates of participation – direct placement or certificates of participation – other, as applicable, in the next fiscal year (CY+1) and for each period thereafter, as appropriate. |
| (18a/18b) | Sum all amounts reported in (16a/16b) and (17a/17b), respectively, and enter the results. |
| (19a/19b) | Sum all amounts reported in (16a/16b), respectively, and enter the result. The summation of the amounts in (19a and 19b) will equal the sum of report accounts 280 and 285 on the balance sheet. |
| (20a/20b) | Sum all amounts reported in (17a/17b), respectively, and enter the result. |
| (21/21b) | Sum all the amounts reported in (18a/18b), respectively, and enter the result. The sum of the amounts should also equal the sum of amounts reported in (19a/19b) and (20a/20b), respectively. |
| (22a/22b) | Enter the amount of current year principal payments on certificates of participation – direct placement or certificates of participation – other, as applicable. |
| (23a/23b) | Enter the amount of current year cash basis interest payments on certificates of participation – direct placement or certificates of participation – other, as applicable. |
| (24a/24b) | Enter the amount of unamortized premium at June 30 for certificates of participation – direct placement or certificates of participation – other, as applicable. |

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.85	5 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2020	
PROCEDURE	COMPONENT UNIT SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO-585)	REVISION NUMBER	
		21-001	

<u>REFERENCE</u>	<u>CONTENTS</u>
------------------	-----------------

- | | |
|-----------|---|
| (25a/25b) | Enter the amount of unamortized (discount) at June 30 for certificates of participation – direct placement or certificates of participation – other, as applicable. |
| (26) | Enter the amount of revenues or additions available during the current year for debt service. |
| (27) | Enter the amount of expenses or deductions that reduced the amount available for debt service during the current fiscal year. |
| (28) | Subtract (26) from (27) and enter the result. |
| (29) | Enter the principal portion of revenue bonds and certificates of participation payable necessary to meet debt service requirements for the current fiscal year. |
| (30) | Enter the interest portion of revenue bonds and certificates of participation paid on a cash basis necessary to meet debt service requirements for the current year. |
| (31) | Sum amounts reported in (29) and (30) and enter the result. |
| (32) | Divide (28) by (31) and enter the resulting ratio. |
| (33) | 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. |
| | NOTE – In accordance with GASB Statement No. 88, ensure Direct Borrowing short term debt is specifically identified and separately reported from all other short-term debt. |
| (34) | Enter the amount of each short-term debt outstanding at June 30, PY. This amount can be obtained from the prior year SCO-585. |
| (35) | Enter current year additions to short term debt. |

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

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		July 1, 2020	
PROCEDURE	COMPONENT UNIT SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO-585)	REVISION NUMBER	
		21-001	

<u>REFERENCE</u>	<u>CONTENTS</u>
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- | | | |
|--|------|---|
| | (36) | Enter current year deletions to short term debt. |
| | (37) | Enter the sum of (34) and (35) less (36). |
| \| | (38) | Sum all amounts reported in (34) and enter the result. |
| \| | (39) | Sum all amounts reported in (35) and enter the result. |
| \| | (40) | Sum all amounts in (36) and enter result. |
| \| | (41) | Sum all amounts reported in (37) and enter the result. This amount should equal the sum of (38) and (39) less (40). 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. |
| \| | (42) | 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. |
| \| | (43) | Enter the cost associated with capital leases for each category at June 30. These amounts should agree to amounts reported on SCO-538. |
| \| | (44) | Enter the cost associated with installment purchases for each category at June 30. |
| \| | (45) | Sum all amounts reported in (43) and enter the result. |
| \| | (46) | Sum all amounts reported in (44) and enter the result. |
| \| | (47) | Enter the amount of accumulated depreciation associated with depreciable assets reported in (45). This amount should agree to amounts reported on Form SCO-538 for capital leases. |
| | (48) | Enter the amount of accumulated depreciation associated with depreciable assets reported in (50). |

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

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(49)	Subtract (47) from (45) and enter the result. This amount should agree to amounts reported on Form SCO-538.
(50)	Subtract (48) from (46) and enter the result.
(51)	Enter the amount of operating leases due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(52)	Enter the principal portion of capital lease obligations due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(53)	Enter the interest portion of capital lease obligations due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(54)	Enter the principal portion of installment purchases due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(55)	Enter the interest portion of installment purchases due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(56)	Sum all amounts reported in (51) and enter the result.
(57)	Sum all amounts reported in (52) and enter the result.
(58)	Sum all amounts reported in (53) and enter the result.
(59)	Sum all amounts reported in (54) and enter the result. This amount should equal the amount reported in (41) on the SCO-540.
(60)	Sum all amounts reported in (55) and enter the result.
(61)	Enter the amount of executory costs related to capital leases reported in (57).
(62)	Subtract (61) from (57) and enter the result. This amount should equal the amount reported in (46) on the SCO-540.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

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<u>REFERENCE</u>	<u>CONTENTS</u>
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- | | |
|------|--|
| (63) | Enter the amount of operating leases reported in (56) representing future sublease rentals. |
| (64) | Enter the amount of capital leases reported in (62) representing future sublease rentals. |
| (65) | 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. |
| (66) | Sum the amounts reported in (65) and enter the result. |
| (67) | Enter the amount of contingent rent expense incurred for operating leases in the appropriate funds category. See (42) for the definition of contingent rents. See (65) for detail object code listing. |
| (68) | Sum the amounts reported in (67) and enter the result. |
| (69) | Sum the amounts reported in (65) and (67) for Treasury Held Funds and enter the result. |
| (70) | Sum the amounts reported in (65) and (67) for Locally Held Funds and enter the result. |
| (71) | Sum the amounts reported in (66) and (68) and enter the result. This should agree to the sum of (69) and (70). |
| (72) | Enter the amount in (69) representing sublease rentals. |
| (73) | Enter the amount in (70) representing sublease rentals. |
| (74) | Sum the amounts reported in (72) and (73) and enter the result. |
| (75) | Subtract (72) from (69) for Treasury Held Funds and enter the result. |

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OFFICE OF COMPTROLLER**

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<u>REFERENCE</u>	<u>CONTENTS</u>
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- | | |
|------|--|
| (76) | Subtract (73) from (70) for Locally Held Funds and enter the result. |
| (77) | Subtract (74) from (71) and enter the result. This should agree to the sum of (75) and (76). |
| (78) | Provide a description of extraordinary items as reported on the financial statements, if any. Attach related footnote disclosures included in the component unit's financial statements. |
| (79) | Enter the amount of extraordinary items. |
| (80) | Provide a description of special items as reported on the financial statements, if any. Attach related footnote disclosures included in the component unit's financial statements. |
| (81) | Enter the amount of special items. |
| (82) | 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. |
| (83) | Enter the amount of endowment reported. |

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

Agency _____
Agency # _____

Amounts expressed in thousands

I. Revenue Bonds Payable and Certificates of Participation

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

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

Years Ending June 30,	Revenue Bonds Payable Direct Placement			Revenue Bonds Payable Other		
	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 The following disclosure for certificates of participation appears or will appear in the component unit's financial statements.

1) Future commitments for certificates of participation as of June 30, were as follows:

Years Ending June 30,	Certificates of Participation Direct Placement			Certificates of Participation Other		
	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	\$	\$	\$	\$	\$	\$

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

C Debt Service 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.

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

Amounts expressed in thousands

II. Short Term Debt

	Balance June 30, PY	Additions	Deletions	Balance June 30, CY
Purpose				
Direct Borrowing	\$ _____	\$ _____	\$ _____	\$ _____
Other	_____	_____	_____	_____
Total	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

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	<u>\$ _____</u>	<u>\$ _____</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	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
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>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>
Less: amount representing executory costs		_____		_____	
Present value of net minimum lease payments		<u>\$ _____</u>		<u>\$ _____</u>	
Future sublease rentals	<u>\$ _____</u>	<u>\$ _____</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	\$ _____	\$ _____	\$ _____
Contingent rents	_____	_____	_____
Total	_____	_____	_____
Less: sublease rentals	_____	_____	_____
Net	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

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. Revenue Bonds Payable and Certificates of Participation

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

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

Years Ending June 30,	Revenue Bonds Payable Direct Placement			Revenue Bonds Payable Other		
	Principal	Interest	Total	Principal	Interest	Total
CY + 1	\$ <u>4a</u>	\$ <u>5a</u>	\$ <u>6a</u>	\$ <u>4b</u>	\$ <u>5b</u>	\$ <u>6b</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>7a</u>	\$ <u>8a</u>	\$ <u>9a</u>	\$ <u>7b</u>	\$ <u>8b</u>	\$ <u>9b</u>
Less unaccrued appreciation	<u>10a</u>			<u>10b</u>		
Total	\$ <u>11a</u>			\$ <u>11b</u>		
2) Current year principal payments			\$ <u>12a</u>			\$ <u>12b</u>
3) Current year interest payments			\$ <u>13</u>			\$ <u>13b</u>
4) Unamortized premium at June 30			\$ <u>14</u>			\$ <u>14b</u>
5) Unamortized discount at June 30			\$(<u>15a</u>)			\$(<u>15b</u>)

B. The following disclosure for certificates of participation appears or will appear in the component unit's financial statements.

1) Future commitments for certificates of participation as of June 30, were as follows:

Years Ending June 30,	Certificates of Participation Direct Placement			Certificates of Participation Other		
	Principal	Interest	Total	Principal	Interest	Total
CY + 1	\$ <u>16a</u>	\$ <u>17a</u>	\$ <u>18a</u>	\$ <u>16b</u>	\$ <u>17b</u>	\$ <u>18b</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>19a</u>	\$ <u>20a</u>	\$ <u>21a</u>	\$ <u>19b</u>	\$ <u>20b</u>	\$ <u>21b</u>
2) Current year principal payments			\$ <u>22a</u>			\$ <u>22b</u>
3) Current year interest payments			\$ <u>23a</u>			\$ <u>23b</u>
4) Unamortized premium at June 30			\$ <u>24a</u>			\$ <u>24b</u>
5) Unamortized discount at June 30			\$(<u>25a</u>)			\$(<u>25b</u>)

C. 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>26</u>	\$ <u>27</u>	\$ <u>28</u>	\$ <u>29</u>	\$ <u>30</u>	\$ <u>31</u>	\$ <u>32</u>

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

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

Agency 2
Agency # 3

Amounts expressed in thousands

II. Short Term Debt

Purpose	Balance June 30, PY	Additions	Deletions	Balance June 30, CY
Direct Borrowing	\$ 34	\$ 35	\$ 36	\$ 37
Other				
Total	\$ 38	\$ 39	\$ 40	\$ 41

III. Leases - Lessee

A. Contingent rents associated with capital leases in the current year were \$ 42

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	\$ 43	\$ 44
Buildings and Building Improvements		
Equipment		
Total Asset Cost	45	46
Less Accumulated Depreciation	47	48
Net Book Value	\$ 49	\$ 50

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	\$ 51	\$ 52	\$ 53	\$ 54	\$ 55
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	\$ 56	\$ 57	\$ 58	\$ 59	\$ 60
Less: amount representing executory costs		61			
Present value of net minimum lease payments		\$ 62			
Future sublease rentals	\$ 63	\$ 64			

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	\$ 65	\$ 65	\$ 66
Contingent rents	67	67	68
Total	69	70	71
Less: sublease rentals	72	73	74
Net	\$ 75	\$ 76	\$ 77

IV. Extraordinary, Special Items and Endowment information

A. Extraordinary items (as reported on the financial statements)		
Description:	78	\$ 79
B. Special items (as reported on the financial statements)	80	\$ 81
Description:		
C. Endowment information (as reported on the financial statements)	82	\$ 83
Description:		

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PROCEDURE	PENSION (AND OTHER POST- EMPLOYMENT BENEFIT)/ INVESTMENT/PRIVATE PURPOSE TRUST FUNDS STATEMENT OF NET POSITION (SCO-594)	REVISION NUMBER	
		15-001	

**PENSION (AND OTHER POSTEMPLOYMENT BENEFIT)/INVESTMENT/PRIVATE
PURPOSE TRUST FUNDS
STATEMENT OF NET POSITION (SCO-594)**

PURPOSE

The purpose of the Pension (and Other Postemployment Benefit)/Investment/Private Purpose Trust Funds Statement of Net Position (Exhibit 27.20.94-A) is to collect the June 30 financial position information for pension (and other postemployment benefit)/investment/private purpose trust funds to be reported 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 agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Pension (and Other Postemployment Benefit)/Investment/Private Purpose Trust Funds Statement of Net Position should be completed by agencies with pension (and other postemployment benefit)/investment/private purpose trust funds according to the Comptroller's Office. All information reported should agree to amounts reported on the agency's financial statements if reported for a pension system. In addition, all agencies should complete Form SCO-565 to support the "due to" and "due from" primary government and component unit amounts reported on the SCO-594. State agencies are listed and classified as either primary government or component units in Procedure 27.50.10 of the SAMS Manual.

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

INSTRUCTIONS

Amounts due from other State agencies should be reported in (10) and/or (11). Amounts due from other funds within the agency should be reported in (10).

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PROCEDURE	PENSION (AND OTHER POST- EMPLOYMENT BENEFIT)/ INVESTMENT/PRIVATE PURPOSE TRUST FUNDS STATEMENT OF NET POSITION (SCO-594)	REVISION NUMBER	
		15-001	

Investment Trust Funds and Private Purpose Trust Funds that do not maintain records on a GAAP basis should prepare appropriate GAAP basis journal entries to their records prior to preparing this form. These journal entries should be kept as documentation for the amounts reported on this form.

CONTENTS

Refer to Exhibit 27.20.94-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 official fund name
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the amount reported in the prior year's SCO-594 for each account. This information will be completed by the Comptroller's Office.
(7)	Enter the amount of cash equity with the State Treasurer reported on the fund's Statement of Net Position.
(8)	Enter the amount of locally-held cash reported on the fund's Statement of Net Position.
(9)	Enter the amount of securities lending collateral of the State Treasurer.

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OFFICE OF THE COMPTROLLER**

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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
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PROCEDURE	PENSION (AND OTHER POST- EMPLOYMENT BENEFIT)/ INVESTMENT/PRIVATE PURPOSE TRUST FUNDS STATEMENT OF NET POSITION (SCO-594)	REVISION NUMBER	
		15-001	

REFERENCE	CONTENTS
(10)	Enter the amount of investments, stated at fair value reported on the fund's Statement of Net Position. The composition of investments and certain investment activity should be reported on the SCO-579. Investments in State debt obligations should be included on this line.
(11)	Enter the amount of securities lending collateral not with the State Treasurer.
(12)	Enter the net amount of other receivables. Amounts due from other State funds should not be reported in (12).
(13)	Enter the amount of due from other funds.
(14)	Enter the amount of due from component units.
(15)	Enter the amount of prepaid expenses.
(16)	Enter the amount of capital assets not being depreciated. Capital assets not being depreciated should agree to the amount reported on Form SCO-538.
(17)	Enter the amount of capital assets being depreciated. Capital assets being depreciated should agree to the amount reported on Form SCO-538.
(18)	Enter the amount of accumulated depreciation. Accumulated depreciation should agree to the amount reported on Form SCO-538.
(19)	Subtract (18) from the sum of (16) and (17) and enter the result.
(20)	Sum (7) through (15) and (19) and enter the result.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

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PROCEDURE	PENSION (AND OTHER POST- EMPLOYMENT BENEFIT)/ INVESTMENT/PRIVATE PURPOSE TRUST FUNDS STATEMENT OF NET POSITION (SCO-594)	REVISION NUMBER	
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REFERENCE	CONTENTS
(21)	Enter the amount of accounts payable and accrued liabilities, including benefits currently payable and refunds due to participants, from the fund's financial statements.
(22)	Enter the amount of payables due to another governmental agency that is not part of the state's reporting entity (i.e., amounts owed to federal and local governments).
(23)	Enter the amount due to other funds.
(24)	Enter the amount due to component units.
(25)	Enter the amount of obligations under securities lending of the State Treasurer.
(26)	Enter the amount payable to brokers for unsettled trades, net.
(27)	Enter the amount of obligations under securities lending not with the State Treasurer.
(28)	Enter the amount of other liabilities.
(29)	Enter the amount of leases and installment purchases, current. This must agree to the amount reported in (52) and (57) on the SCO-540.
(30)	Enter the amount of leases and installment purchases, long-term. This must agree to (51) plus (56) minus (52) and (57) on the SCO-540.
(31)	Enter the amount of compensated absences, current. This must agree to the amount reported in (72) on the SCO-540.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

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PROCEDURE	PENSION (AND OTHER POST- EMPLOYMENT BENEFIT)/ INVESTMENT/PRIVATE PURPOSE TRUST FUNDS STATEMENT OF NET POSITION (SCO-594)	REVISION NUMBER	
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<u>REFERENCE</u>	<u>CONTENTS</u>
(32)	Enter the amount of compensated absences, long-term. This must agree to (71) minus (72) on the SCO-540.
(33)	Sum (21) through (32) and enter the result.
(34)	Enter the amount of net position. This should equal the result of (33) subtracted from (20).

State of Illinois	Agency _____
Pension (and Other Postemployment Benefit)/Investment/	Agency # _____
Private Purpose Trust Fund	Fund Name _____
Statement of Net Position	Fund # _____
June 30, 20 _____	

Account Number	Account Description	Nearest Thousand	
		Current Year	Prior Year
	<u>Assets</u>		
101	Cash Equity with State Treasurer	\$	\$
102	Locally- held cash		
107	Securities Lending Collateral of State Treasurer		
	Investments:		
	Equities		
	Fixed Income		
	Real Estate		
	Other		
	Equity in Illinois State Board of Investments		
	Private Equity		
116	Investments, Total		
131	Securities Lending Collateral		
	Other Receivables, Net:		
	Members		
	Employers		
	Investment Income		
	Other		
140	Other Receivables, Net, Total		
141	Due from Other Funds, Net		
144	Due from Component Units, Net		
151	Prepaid Expenses		
167	Total Capital Assets, not being depreciated		
168	Total Capital Assets, being depreciated		
169	Total Accumulated Depreciation		
170	Capital Assets, Net		
195	Total Assets	\$	\$
	<u>Liabilities</u>		
205	Accounts Payable and Accrued Liabilities	\$	\$
210	Intergovernmental Payables		
215	Due to Other Funds		
216	Due to Component Units		
224	Obligations under Securities Lending of State Treasurer		
228	Payable to Brokers for Unsettled Trades, Net		
229	Securities Lending Transactions		
230	Other Liabilities		
260	Leases and Installment Purchases Payable, Current		
261	Leases and Installment Purchases Payable, Long-Term		
270	Compensated Absences, Current		
271	Compensated Absences, Long-Term		
295	Total Liabilities	\$	\$
338	Net Position	\$	\$

State of Illinois Pension (and Other Postemployment Benefit)/Investment/ Private Purpose Trust Fund Statement of Net Position June 30, 20 _____ (1)	Agency _____ (2) Agency # _____ (3) Fund Name _____ (4) Fund # _____ (5)
--	---

Account Number	Account Description	Nearest Thousand	
		Current Year	Prior Year
Assets			
101	Cash Equity with State Treasurer	\$ (7)	\$ (6)
102	Locally-held Cash	(8)	
107	Securities Lending Collateral of State Treasurer	(9)	
	Investments:		
	Equities		
	Fixed Income		
	Real Estate		
	Other		
	Equity in Illinois State Board of Investments		
	Private Equity		
116	Investments, Total	(10)	
	Securities Lending Collateral	(11)	
	Other Receivables, Net:		
	Members		
	Employers		
	Investment Income		
	Other		
140	Other Receivables, Net, Total	(12)	
141	Due from Other Funds, Net	(13)	
144	Due from Component Units, Net	(14)	
151	Prepaid Expenses	(15)	
167	Total Capital Assets, not being depreciated	(16)	
168	Total Capital Assets, being depreciated	(17)	
169	Total Accumulated Depreciation	(18)	
170	Capital Assets, Net	(19)	
195	Total Assets	\$ (20)	\$
Liabilities			
205	Accounts Payable and Accrued Liabilities	\$ (21)	\$
210	Intergovernmental Payables	(22)	
215	Due to Other Funds	(23)	
216	Due to Component Units	(24)	
224	Obligations under Securities Lending of State Treasurer	(25)	
228	Payable to Brokers for Unsettled Trades, Net	(26)	
229	Securities Lending Transactions	(27)	
230	Other Liabilities	(28)	
260	Leases and Installment Purchases, Current	(29)	
261	Leases and Installment Purchases, Long-Term	(30)	
270	Compensated Absences, Current	(31)	
271	Compensated Absences, Long-Term	(32)	
295	Total Liabilities	\$ (33)	\$
338	Net Position	\$ (34)	\$

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.95	1 of 4
PROCEDURE	PENSION (AND OTHER POST-EMPLOYMENT BENEFIT)/ INVESTMENT/PRIVATE PURPOSE TRUST FUNDS STATEMENT OF CHANGES IN NET POSITION (SCO-595)	EFFECTIVE DATE July 1, 2014 REVISION NUMBER 15-001	

PENSION (AND OTHER POSTEMPLOYMENT BENEFIT)/INVESTMENT/PRIVATE
PURPOSE TRUST FUNDS
STATEMENT OF CHANGES IN NET POSITION (SCO-595)

PURPOSE

The purpose of the Pension (and Other Postemployment Benefit)/Investment/Private Purpose Trust Funds Statement of Changes in Net Position (Exhibit 27.20.95-A) is to collect the June 30 additions, deductions and changes in net position information for pension (and other postemployment benefit)/investment/private purpose trust funds to be reported in the State's Comprehensive Annual Financial Report.

When applicable, this form is to 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 Pension (and Other Postemployment Benefit)/Investment/Private Purpose Trust Funds Statement of Changes in Net Position completed by agencies with pension (and other postemployment benefit)/investment/private purpose trust funds according to the Comptroller's Office. All information reported should agree to amounts reported on the agency's financial statements if reported for a pension system.

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

INSTRUCTIONS

Investment Trust Funds and Private Purpose Trust Funds that do not contain records on a GAAP basis should prepare appropriate GAAP basis journal entries to their records prior to preparing this form. Any such journal entries should be kept as documentation for the amounts reported on this form.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.95	2 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2014	
PROCEDURE	PENSION (AND OTHER POST- EMPLOYMENT BENEFIT)/ INVESTMENT/PRIVATE PURPOSE TRUST FUNDS STATEMENT OF CHANGES IN NET POSITION (SCO- 595)	REVISION NUMBER	
		15-001	

CONTENTS

Refer to Exhibit 27.20.95-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 amount reported in the prior year's SCO-595 for each account. This information will be completed by the Comptroller's Office.
(7)	Enter the amount of employer contributions.
(8)	Enter the amount of member contributions.
(9)	Enter the amount of other contributions not reported in (7) and (8).
(10)	Sum (7) through (9) and enter the result.
(11)	Enter the amount of participant deposits.
(12)	Enter the amount of interest and other investment income reported in the agency's financial statements.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.95	3 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2014	
PROCEDURE	PENSION (AND OTHER POST- EMPLOYMENT BENEFIT)/ INVESTMENT/PRIVATE PURPOSE TRUST FUNDS STATEMENT OF CHANGES IN NET POSITION (SCO- 595)	REVISION NUMBER	15-001

REFERENCE	CONTENTS
(13)	Enter the amount of net appreciation (depreciation) of investments reported in the agency's financial statements. Appreciation should be reported as a positive number and depreciation should be reported in (parenthesis).
(14)	Enter the amount of investment expense reported in the agency's financial statements. This amount should be reported in parenthesis.
(15)	Sum of (12) through (14) and enter the result.
(16)	Enter the amount of other additions not previously reported.
(17)	Sum (10), (11), (15) and (16) and enter the result.
(18)	Enter the amount of benefit payments and refunds reported in the agency's financial statements.
(19)	Enter the amount of participant withdrawals.
(20)	Enter the amount of interest expense reported in the agency's financial statements.
(21)	Enter the amount of distribution to pool investors.
(22)	Enter the amount of depreciation expense reported in the agency's financial statements.
(23)	Enter the amount of general and administration expenses.
(24)	Enter the amount of other deductions not previously reported.
(25)	Sum (18) through (24) and enter the result.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.95	4 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2014	
PROCEDURE	PENSION (AND OTHER POST- EMPLOYMENT BENEFIT)/ INVESTMENT/PRIVATE PURPOSE TRUST FUNDS STATEMENT OF CHANGES IN NET POSITION (SCO- 595)	REVISION NUMBER	
		15-001	

<u>REFERENCE</u>	<u>CONTENTS</u>
(26)	Subtract (25) from (17) and enter the result.
(27)	Enter the net position at the beginning of the year from the ending net position reported on the prior year final Form SCO-595.
(28)	Sum (26) and (27) and enter the result. This amount should agree to the amount reported in (25) on Form SCO-594.

State of Illinois Pension (and Other Postemployment Benefit)/Investment/ Private Purpose Trust Fund Statement of Changes in Net Position June 30, 20 _____	Agency _____ Agency # _____ Fund Name _____ Fund # _____
---	---

Account Number	Account Description	Nearest Thousand	
		Current Year	Prior Year
	<u>Additions</u>		
1008	Employer Contributions	\$	\$
1009	Member Contributions		
1010	Other Contributions		
	Total Contributions		
1013	Participant Deposits		
1015	Interest and Other Investment Income		
1016	Net Appreciation (Depreciation) of Investments		
1017	Investment Expense	()	()
	Net Investment Income		
1025	Other Additions		
	Total Additions		
	<u>Deductions</u>		
1040	Benefit Payments and Refunds		
1045	Participant Withdrawals		
1050	Interest		
1052	Distribution to Pool Investors		
1055	Depreciation		
1060	General and Administration		
1065	Other Deductions		
	Total Deductions		
	Net Additions		
	Beginning Net Position		
	Ending Net Position	\$	\$

State of Illinois
Pension (and Other Postemployment Benefit)/Investment/
Private Purpose Trust Fund
Statement of Changes in Net Position
June 30, 20 1

Agency 2
Agency # 3
Fund Name 4
Fund # 5

Account Number	Account Description	Nearest Thousand	
		Current Year	Prior Year
<u>Additions</u>			
1008	Employer Contributions	\$ <u>7</u>	\$ <u>6</u>
1009	Member Contributions	<u>8</u>	
1010	Other Contributions	<u>9</u>	
	Total Contributions	<u>10</u>	
1013	Participant Deposits	<u>11</u>	
1015	Interest and Other Investment Income	<u>12</u>	
1016	Net Appreciation (Depreciation) of Investments	<u>13</u>	
1017	Investment Expense	(<u>14</u>)	()
	Net Investment Income	<u>15</u>	
1025	Other Additions	<u>16</u>	
	Total Additions	<u>17</u>	
<u>Deductions</u>			
1040	Benefit Payments and Refunds	<u>18</u>	
1045	Participant Withdrawals	<u>19</u>	
1050	Interest	<u>20</u>	
1052	Distribution to Pool Investors	<u>21</u>	
1055	Depreciation	<u>22</u>	
1060	General and Administration	<u>23</u>	
1065	Other Deductions	<u>24</u>	
	Total Deductions	<u>25</u>	
	Net Additions	<u>26</u>	
	Beginning Net Position	<u>27</u>	
	Ending Net Position	\$ <u>28</u>	\$

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.97	1 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2015	
PROCEDURE	PENSION (AND OTHER POST- EMPLOYMENT BENEFIT) TRUST FUNDS SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO- 597)	REVISION NUMBER	16-001

**PENSION (AND OTHER POSTEMPLOYMENT BENEFIT) TRUST FUNDS SCHEDULE OF
FOOTNOTE DISCLOSURE INFORMATION
(SCO-597)**

PURPOSE

The purpose of the Pension (and Other Postemployment Benefit) Trust Funds Schedule of Footnote Disclosure Information Forms (Exhibit 27.20.97-A and Exhibit 27.20.97-C) is to collect information necessary for disclosure in the footnotes to the State's Annual Financial Report as required by Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions, an Amendment of GASB Statement No. 27* and GASB Statement No.45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions*, and other financial statement disclosures.

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 Pension (and Other Postemployment Benefit) Trust Funds Schedule of Footnote Disclosure Information should be completed by all funds classified as pension (and other postemployment benefit) trust funds in the State's financial statements. To determine fund classification, refer to the Summary of Agencies and Fund Classifications (Procedure 27.50.10). Separate forms have been created for the Single and Agent Employer plans and the Cost-Sharing plans with special funding situations. The agency should determine the type of plan reported within its pension trust fund and complete only the respective form.

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

INSTRUCTIONS

The reporting agency must fill out applicable amounts and provide summary policy statements

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.97	2 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2015	
PROCEDURE	PENSION (AND OTHER POST-EMPLOYMENT BENEFIT) TRUST FUNDS SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO-597)	REVISION NUMBER	16-001

as indicated. Additional pages may be attached, if necessary, and must indicate the official agency name and number on each additional page and provide information for which Form SCO-597 section it applies.

CONTENTS – SINGLE AND AGENT EMPLOYERS

Refer to Exhibit 27.20.97-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 official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the appropriate response to Section I. Plan Description questions A through D. Attach any additional sheets, as necessary.
(7)	Enter the appropriate response to Section II. Funding Policy questions A through C. Attach any additional sheets, as necessary.
(8)	Enter the appropriate response to Section III. Total and Net Pension Liability questions A through B. Attach any copies, as necessary.
(9)	Enter the appropriate response to Section IV. Actuarial Assumptions and Other Inputs questions A through B. Attach any additional sheets, as necessary.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.97	3 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2015	
PROCEDURE	PENSION (AND OTHER POST- EMPLOYMENT BENEFIT) TRUST FUNDS SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO- 597)	REVISION NUMBER	
		16-001	

REFERENCE	CONTENTS
(10)	Enter the appropriate response to Section V. Required Supplementary Information for Single Employers Including Those with Special Funding Situations question A. Attach any additional sheets, as necessary.
(11)	Enter the appropriate response to Section VI. Subsequent Events questions A through C. Attach any additional sheets, as necessary.

CONTENTS – COST-SHARING WITH SPECIAL FUNDING SITUATION

Refer to Exhibit 27.20.97-D.

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 appropriate response to Section I. Plan Description questions A through D. Attach any additional sheets, as necessary.
(7)	Enter the appropriate response to Section II. Funding Policy questions A through C. Attach any additional sheets, as necessary.
(8)	Enter the appropriate response to Section III. Total and Net Pension Liability

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.97	4 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2015	
PROCEDURE	PENSION (AND OTHER POST-EMPLOYMENT BENEFIT) TRUST FUNDS SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO-597)	REVISION NUMBER	
		16-001	

REFERENCE	CONTENTS
	questions A through B. Attach any copies, as necessary.
(9)	Enter the appropriate response to Section IV. Actuarial Assumptions and Other Inputs questions A through B. Attach any additional sheets, as necessary.
(10)	Enter the appropriate response to Section V. Required Supplementary Information for Single Employers Including Those with Special Funding Situations question A through B. Attach any additional sheets, as necessary.
(11)	Enter the appropriate response to Section VI. Subsequent Events questions A through C. Attach any additional sheets, as necessary.

State of Illinois	Agency	_____
Pension (and Other Postemployment Benefit) Trust Funds	Agency #	_____
Single and Agent Employers	Fund Name	_____
June 30, _____	Fund #	_____

I. Plan Description (Information as of the Current Year End)

A. Type of plan (single employer or agent multiple employer) _____

- 1. Number or contributing employers (do not round amounts) _____
- 2. Type of contributing employers _____
- 3. Non-employer contributors _____

B. Describe the type of benefits and the authority under which benefit provisions are established or may be amended (you may attach copies of pre-printed literature).

C. Do you issue a stand-alone financial report? Yes No
If yes, at what address can a copy of the report be obtained?

D. Outline the employees covered by the benefit terms of the plan

- 1. Retirees and beneficiaries receiving benefits _____
- 2. Inactive members entitled to but not yet receiving benefits _____
- 3. Active employees _____

II. Funding Policy (Information as of the Current Year End)

A. Describe the authority under which the obligations to contribute to the plan members, employer(s) and other contributing entities (for example, state contributions to local school districts) are established or may be amended.

B. List the required contribution rate(s) of active plan members.

C. List the required contribution rate(s) of the employer in accordance with the funding policy in dollars or as a percentage of current-year covered payroll. If the rate differs significantly from the actuarial determined contributions of the employer ("ADC"), disclose how the rate is determined (for example, by statute or contract, or the plan is financed on a pay-as-you-go basis).

State of Illinois	Agency _____
Pension (and Other Postemployment Benefit) Trust Funds	Agency # _____
Single and Agent Employers	Fund Name _____
June 30, _____	Fund # _____

III. Total and Net Pension Liability
(Information Presented as of the Measurement Date)

A. Total Pension Liability

Service cost	\$ _____
Interest on total pension liability	_____
Benefit changes	_____
Differences between expected and actual experience	_____
Assumption changes	_____
Benefit payments	_____
Refunds	_____
Administrative expenses	_____
Net change in total pension liability	_____

Total pension liability - June 30, 2013	_____
Total pension liability - June 30, 2014 (a)	<u>_____</u>

Plan Fiduciary Net Position

Contributions employer	_____
Contributions - nonemployer contributing entity	_____
Contributions - participant	_____
Net investment income	_____
Benefit payments	_____
Refunds	_____
Administrative expense	_____
Net change in plan fiduciary net position	_____

Plan fiduciary net position - June 30, 2013	_____
Plan fiduciary net position - June 30, 2014 (b)	<u>_____</u>

State's net pension liability - ending (a) - (b)	\$ <u>_____</u>
--	-----------------

Plan fiduciary net position as a percentage of the total pension liability	_____ %
--	---------

Covered-employee payroll	\$ _____
--------------------------	----------

State's net pension liability as a percentage of covered payroll	_____ %
--	---------

B. For the current year, provide the following information in association with the Net Pension Liability:

1. Pension expense	\$ <u>_____</u>
--------------------	-----------------

2. Deferred Outflows and Inflows of Resources

	Deferred Outflow of Resources	Deferred Inflow of Resources
a. Differences between expected and actual experience	\$ _____	\$ _____
b. Net difference between projected and actual investment earnings on pension plan investments	_____	_____
c. Changes of assumptions	_____	_____
d. Changes in proportion and differences between employer contributions and proportionate share of contributions	_____	_____
Subtotal	<u>\$ _____</u>	<u>\$ _____</u>
e. State contributions subsequent to the measurement date	_____	_____
Total	<u>\$ _____</u>	<u>\$ _____</u>

f. For each of the subsequent 5 years and in aggregate thereafter, provide the net amount of the balances of deferred outflows and deferred inflows of resources in a-d above that will be recognized in pension expense.

CY + 1	\$ _____
CY + 2	_____
CY + 3	_____
CY + 4	_____
CY + 5	_____
Thereafter	_____
Total	<u>\$ _____</u>

State of Illinois Pension (and Other Postemployment Benefit) Trust Funds Single and Agent Employers June 30, _____	Agency _____ Agency # _____ Fund Name _____ Fund # _____
---	---

B. As of the measurement date, provide the following information regarding the actuarial assumptions used to calculate the net pension liability:

1. What was the date of the actuarial valuation used to determine the Total Pension Liability for the current year? _____
 2. Provide the significant assumptions and other inputs used to measure the total pension liability, including the following:
 - a. Inflation rate _____
 - b. Investment rate of return _____
 - c. Projected salary changes _____
 - d. Postemployment benefit changes (including ad hoc COLAs) _____
 - e. Mortality source table _____
 - f. Dates of experience studies _____
 - g. Actuarial cost method _____
 - h. Asset valuation method _____
 - i. Amortization method _____
- Status Closed Open

V. Required Supplementary Information for Single Employers (Including Those with Special Funding Situations)
A ten year schedule presenting the following information is required. Until 10 actuarial valuations have been performed in accordance with GASB Statements No. 67 and No. 68, the required information should be presented for as many years as it is available .

A. Schedule of Contributions.

If an Actuarially Determined Contribution ("ADC") is calculated, complete the following. If an actuarially determined contribution is not calculated and the contribution requirements of the employer are statutorily or contractually established complete the following using the statutory contribution requirement.

	CY
1. Employer's actuarially determined contribution ("ADC")	
2. Amount of contributions recognized in relation to the ADC	
3. Variance	
4. Covered-employee payroll	
5. Contributions as a % of covered payroll	

VI Subsequent Events

- A. Has the market value of the Plan's assets declined by 5% or more subsequent to June 30 and the date when the most current information is available? Yes No
- B. Enter the date the most current information is available. (Generally, this should be 9/30 or later.) _____
- C. If A above is "yes," attach a schedule of cost and market values of assets at June 30 and the date of the most current information.

State of Illinois
 Pension (and Other Postemployment Benefit) Trust Funds
 Single and Agent Employers
 June 30, 1

Agency 2
 Agency # 3
 Fund Name 4
 Fund # 5

I. Plan Description (Information as of the Current Year End)

- 6** A. Type of plan (single employer or agent multiple employer) _____
1. Number or contributing employers (do not round amounts) _____
2. Type of contributing employers _____
3. Non-employer contributors _____
- B. Describe the type of benefits and the authority under which benefit provisions are established or may be amended (you may attach copies of pre-printed literature).

- C. Do you issue a stand-alone financial report? Yes No
 If yes, at what address can a copy of the report be obtained?

- D. Outline the employees covered by the benefit terms of the plan
1. Retirees and beneficiaries receiving benefits _____
2. Inactive members entitled to but not yet receiving benefits _____
3. Active employees _____

II. Funding Policy (Information as of the Current Year End)

- 7** A. Describe the authority under which the obligations to contribute to the plan members, employer(s) and other contributing entities (for example, state contributions to local school districts) are established or may be amended.

- B. List the required contribution rate(s) of active plan members.

- C. List the required contribution rate(s) of the employer in accordance with the funding policy in dollars or as a percentage of current-year covered payroll. If the rate differs significantly from the actuarial determined contributions of the employer ("ADC"), disclose how the rate is determined (for example, by statute or contract, or the plan is financed on a pay-as-you-go basis).

State of Illinois
Pension (and Other Postemployment Benefit) Trust Funds
Single and Agent Employers
June 30, 1

Agency 2
Agency # 3
Fund Name 4
Fund # 5

III. Total and Net Pension Liability
(Information Presented as of the Measurement Date)

8

A. Total Pension Liability

Service cost	\$ _____
Interest on total pension liability	_____
Benefit changes	_____
Differences between expected and actual experience	_____
Assumption changes	_____
Benefit payments	_____
Refunds	_____
Administrative expenses	_____
Net change in total pension liability	_____

Total pension liability - June 30, 2013	_____
Total pension liability - June 30, 2014 (a)	=====

Plan Fiduciary Net Position

Contributions employer	_____
Contributions - nonemployer contributing entity	_____
Contributions - participant	_____
Net investment income	_____
Benefit payments	_____
Refunds	_____
Administrative expense	_____
Net change in plan fiduciary net position	_____

Plan fiduciary net position - June 30, 2013	_____
Plan fiduciary net position - June 30, 2014 (b)	=====

State's net pension liability - ending (a) - (b)	\$ =====
---	----------

Plan fiduciary net position as a percentage of the total pension liability	_____ %
---	---------

Covered-employee payroll	\$ _____
---------------------------------	----------

State's net pension liability as a percentage of covered payroll	_____ %
---	---------

B. For the current year, provide the following information in association with the Net Pension Liability:

1. Pension expense	\$ =====
---------------------------	----------

2. Deferred Outflows and Inflows of Resources

	Deferred Outflow of Resources	Deferred Inflow of Resources
a. Differences between expected and actual experience	\$ _____	\$ _____
b. Net difference between projected and actual investment earnings on pension plan investments	_____	_____
c. Changes of assumptions	_____	_____
d. Changes in proportion and differences between employer contributions and proportionate share of contributions	_____	_____
Subtotal	\$ _____	\$ _____
e. State contributions subsequent to the measurement date	_____	_____
Total	\$ _____	\$ _____

f. For each of the subsequent 5 years and in aggregate thereafter, provide the net amount of the balances of deferred outflows and deferred inflows of resources in a-d above that will be recognized in pension expense.

CY + 1	\$ _____
CY + 2	_____
CY + 3	_____
CY + 4	_____
CY + 5	_____
Thereafter	_____
Total	\$ =====

State of Illinois
Pension (and Other Postemployment Benefit) Trust Funds
Single and Agent Employers
June 30, 1

Agency 2
Agency # 3
Fund Name 4
Fund # 5

B. As of the measurement date, provide the following information regarding the actuarial assumptions used to calculate the net pension liability:

1. What was the date of the actuarial valuation used to determine the Total Pension Liability for the current year? _____
 2. Provide the significant assumptions and other inputs used to measure the total pension liability, including the following:
 - a. Inflation rate _____
 - b. Investment rate of return _____
 - c. Projected salary changes _____
 - d. Postemployment benefit changes (including ad hoc COLAs) _____
 - e. Mortality source table _____
 - f. Dates of experience studies _____
 - g. Actuarial cost method _____
 - h. Asset valuation method _____
 - i. Amortization method _____
- Status Closed Open

V. Required Supplementary Information for Single Employers (Including Those with Special Funding Situations)

10 *A ten year schedule presenting the following information is required. Until 10 actuarial valuations have been performed in accordance with GASB Statements No. 67 and No. 68, the required information should be presented for as many years as it is available.*

A. Schedule of Contributions.

If an Actuarially Determined Contribution ("ADC") is calculated, complete the following. If an actuarially determined contribution is not calculated and the contribution requirements of the employer are statutorily or contractually established complete the following using the statutory contribution requirement.

- | | CY |
|--|-------|
| 1. Employer's actuarially determined contribution ("ADC") | _____ |
| 2. Amount of contributions recognized in relation to the ADC | _____ |
| 3. Variance | _____ |
| 4. Covered-employee payroll | _____ |
| 5. Contributions as a % of covered payroll | _____ |

VI Subsequent Events

- 11** **A.** Has the market value of the Plan's assets declined by 5% or more subsequent to June 30 and the date when the most current information is available? Yes No
- B.** Enter the date the most current information is available. (Generally, this should be 9/30 or later.) _____
- C.** If A above is "yes," attach a schedule of cost and market values of assets at June 30 and the date of the most current information.

State of Illinois
Pension (and Other Postemployment Benefit) Trust Funds
Cost-Sharing with Special Funding Situation
June 30, _____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

I. Plan Description (Information as of the Current Year End)

- A. Type of Plan _____ **Cost-Sharing with Special Funding Situation**
1. Number or contributing employers (do not round amounts) _____
 2. Type of contributing employers _____
 3. Non-employer contributors _____
- B. Describe the type of benefits and the authority under which benefit provisions are established or may be amended (you may attach copies of pre-printed literature).

- C. Do you issue a stand-alone financial report? Yes No
If yes, at what address can a copy of the report be obtained?

- D. Outline the employees covered by the benefit terms of the plan
1. Retirees and beneficiaries receiving benefits _____
 2. Inactive members entitled to but not yet receiving benefits _____
 3. Active employees _____

II. Funding Policy (Information as of the Current Year End)

- A. Describe the authority under which the obligations to contribute to the plan members, employer(s) and other contributing entities (for example, state contributions to local school districts) are established or may be amended.

- B. List the required contribution rate(s) of active plan members.

- C. List the required contribution rate(s) of the employer in accordance with the funding policy in dollars or as a percentage of current-year covered payroll. Disclose the required contributions in dollars and the percentage of that amount contributed for the current year and each of the two preceding years.

State of Illinois
Pension (and Other Postemployment Benefit) Trust Funds
Cost-Sharing with Special Funding Situation
June 30, _____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

**III. Total and Net Pension Liability
(Information Presented as of the Measurement Date)**

A. Net Pension Liability \$ _____

The State's proportionate share of the Net Pension Liability (%) _____ %

The State's proportionate share of the Net Pension Liability \$ _____

Basis on which the proportionate share was determined _____

Describe any changes in the proportionate share since the prior measurement date.

B. For the current year, provide the following information in association with the State's proportionate share of Net Pension Liability:

1. Pension expense (the State's expense only) \$ _____

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
2. Deferred Outflows and Inflows of Resources (the State only)		
a. Differences between expected and actual experience	\$ _____	\$ _____
b. Net difference between projected and actual investment earnings on pension plan investments	_____	_____
c. Changes of assumptions	_____	_____
d. Changes in proportion and differences between employer contributions and proportionate share of contributions	_____	_____
Subtotal	<u>\$ _____</u>	<u>\$ _____</u>
e. State contributions subsequent to the measurement date	_____	_____
Total	<u>\$ _____</u>	<u>\$ _____</u>

f. For each of the subsequent 5 years and in aggregate thereafter, provide the net amount of the balances of deferred outflows and deferred inflows of resources in a-d above that will be recognized in pension expense.

CY + 1	\$ _____
CY + 2	_____
CY + 3	_____
CY + 4	_____
CY + 5	_____
Thereafter	_____
Total	<u>\$ _____</u>

State of Illinois
Pension (and Other Postemployment Benefit) Trust Funds
Cost-Sharing with Special Funding Situation
June 30, _____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

B. As of the measurement date, provide the following information regarding the actuarial assumptions used to calculate the net pension liability:

1. What was the date of the actuarial valuation used to determine the Total Pension Liability for the current year? _____
 2. Provide the significant assumptions and other inputs used to measure the total pension liability, including the following:
 - a. Inflation rate _____
 - b. Investment rate of return _____
 - c. Projected salary changes _____
 - d. Postemployment benefit changes (including ad hoc COLAs) _____
 - e. Mortality source table _____
 - f. Dates of experience studies _____
 - g. Actuarial cost method(s) _____
 Calculation of total pension liability _____
 Calculation of contributions _____
 - h. Asset valuation method _____
 - i. Amortization method _____
- Status Closed Open

V. Required Supplementary Information for Cost Sharing Employers with Special Funding Situations

A ten year schedule presenting the following information is required for each plan in which the governmental nonemployer contributing entity recognizes a substantial proportion of the collective net pension liability.

A. Proportionate share of the net pension liability (as of the measurement date)

1. The State's proportion of the collective net pension liability (percentage) _____ **CY**
2. The State's proportionate share of the collective net pension liability (amount) _____
3. The plan's fiduciary net position as a percentage of the total pension liability. _____

B. Schedule of Contributions (as of the current year end)

Present the following if the required contributions are statutorily or contractually established.

1. The State's statutorily or contractually required contribution _____ **CY**
2. The amount of contributions recognized by the plan in relation to the State's contributions _____
3. Variance _____

VI. Subsequent Event

- A. Has the market value of the Plan's assets declined by 5% or more subsequent to June 30 and the date when the most current information is available? Yes No
- B. Enter the date the most current information is available. (Generally, this should be 9/30 or later.) _____
- C. If A above is "yes," attach a schedule of cost and market values of assets at June 30 and the date of the most current information.

State of Illinois
Pension (and Other Postemployment Benefit) Trust Funds
Cost-Sharing with Special Funding Situation
June 30, 3

Agency 2
Agency # 3
Fund Name 4
Fund # 5

I. Plan Description (Information as of the Current Year End)

6

A. Type of Plan _____ **Cost-Sharing with Special Funding Situation**

- 1. Number or contributing employers (do not round amounts) _____
- 2. Type of contributing employers _____
- 3. Non-employer contributors _____

B. Describe the type of benefits and the authority under which benefit provisions are established or may be amended (you may attach copies of pre-printed literature).

C. Do you issue a stand-alone financial report? Yes No
If yes, at what address can a copy of the report be obtained?

D. Outline the employees covered by the benefit terms of the plan

- 1. Retirees and beneficiaries receiving benefits _____
- 2. Inactive members entitled to but not yet receiving benefits _____
- 3. Active employees _____

II. Funding Policy (Information as of the Current Year End)

7

A. Describe the authority under which the obligations to contribute to the plan members, employer(s) and other contributing entities (for example, state contributions to local school districts) are established or may be amended.

B. List the required contribution rate(s) of active plan members.

C. List the required contribution rate(s) of the employer in accordance with the funding policy in dollars or as a percentage of current-year covered payroll. Disclose the required contributions in dollars and the percentage of that amount contributed for the current year and each of the two preceding years.

State of Illinois
Pension (and Other Postemployment Benefit) Trust Funds
Cost-Sharing with Special Funding Situation
June 30, 1

Agency 2
Agency # 3
Fund Name 4
Fund # 5

III. Total and Net Pension Liability
(Information Presented as of the Measurement Date)

8

A. Net Pension Liability \$ _____

The State's proportionate share of the Net Pension Liability (%) _____ %

The State's proportionate share of the Net Pension Liability \$ _____

Basis on which the proportionate share was determined _____

Describe any changes in the proportionate share since the prior measurement date. _____

B. For the current year, provide the following information in association with the State's proportionate share of Net Pension Liability:

1. Pension expense (the State's expense only) \$ _____

	Deferred Outflow of Resources	Deferred Inflow of Resources
2. Deferred Outflows and Inflows of Resources (the State only)		
a. Differences between expected and actual experience	\$ _____	\$ _____
b. Net difference between projected and actual investment earnings on pension plan investments	_____	_____
c. Changes of assumptions	_____	_____
d. Changes in proportion and differences between employer contributions and proportionate share of contributions	_____	_____
Subtotal	\$ _____	\$ _____
e. State contributions subsequent to the measurement date	_____	_____
Total	\$ _____	\$ _____

f. For each of the subsequent 5 years and in aggregate thereafter, provide the net amount of the balances of deferred outflows and deferred inflows of resources in a-d above that will be recognized in pension expense.

CY + 1	\$ _____
CY + 2	_____
CY + 3	_____
CY + 4	_____
CY + 5	_____
Thereafter	_____
Total	\$ _____

State of Illinois
Pension (and Other Postemployment Benefit) Trust Funds
Cost-Sharing with Special Funding Situation
June 30, 1

Agency 2
Agency # 3
Fund Name 4
Fund # 5

IV. Actuarial Assumptions and Other Inputs

9

A. As of the measurement date, provide the following information regarding the discount rate applied in the measurement of the Total Pension Liability:

1. Discount rate applied and any changes since the prior measurement date.
2. Describe projected cash flow assumptions into and out of the plan.
3. Long-term rate of return on pension plan investments.
4. Describe how the long-term rate of return was determined.
5. Municipal bond rate and source (if applicable)
6. List the periods of projected benefit payments to which the long-term expected rate of return and, if used, the municipal bond rate applied to determine the discount rate:
7. Describe the assumed asset allocation of the pension plan's portfolio as follows:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Total	100%	%

Presentation:
Arithmetic means
Geometric means

8. Present the sensitivity of the State's proportionate share of the net pension liability to a 1% fluctuation in the discount rate.

	1% Decrease	Current	1% Increase
Discount Rate			
Net pension liability			

State of Illinois
Pension (and Other Postemployment Benefit) Trust Funds
Cost-Sharing with Special Funding Situation
June 30, 1

Agency 2
Agency # 3
Fund Name 4
Fund # 5

B. As of the measurement date, provide the following information regarding the actuarial assumptions used to calculate the net pension liability:

1. What was the date of the actuarial valuation used to determine the Total Pension Liability 3 for the current year? _____
 2. Provide the significant assumptions and other inputs used to measure the total pension liability, including the following:
 - a. Inflation rate _____
 - b. Investment rate of return _____
 - c. Projected salary changes _____
 - d. Postemployment benefit changes (including ad hoc COLAs) _____
 - e. Mortality source table _____
 - f. Dates of experience studies _____
 - g. Actuarial cost method(s) _____
 Calculation of total pension liability _____
 Calculation of contributions _____
 - h. Asset valuation method _____
 - i. Amortization method _____
- Status Closed Open

V. Required Supplementary Information for Cost Sharing Employers with Special Funding Situations

10 A ten year schedule presenting the following information is required for each plan in which the governmental nonemployer contributing entity recognizes a substantial proportion of the collective net pension liability.

A. Proportionate share of the net pension liability (as of the measurement date)

1. The State's proportion of the collective net pension liability (percentage) _____ **CY**
2. The State's proportionate share of the collective net pension liability (amount) _____
3. The plan's fiduciary net position as a percentage of the total pension liability. _____

B. Schedule of Contributions (as of the current year end)

Present the following if the required contributions are statutorily or contractually established.

1. The State's statutorily or contractually required contribution _____ **CY**
2. The amount of contributions recognized by the plan in relation to the State's contributions _____
3. Variance _____

VI. Subsequent Event

- 11 **A.** Has the market value of the Plan's assets declined by 5% or more subsequent to June 30 and the date when the most current information is available? Yes No
- B.** Enter the date the most current information is available. (Generally, this should be 9/30 or later.) _____
- C.** If A above is "yes," attach a schedule of cost and market values of assets at June 30 and the date of the most current information. _____

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.99	1 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 15, 2002	
PROCEDURE	CONTINGENCIES, COMMITMENTS AND RELATED PARTY TRANSACTIONS (SCO-599)	REVISION NUMBER	
		NEW	

**CONTINGENCIES, COMMITMENTS AND RELATED
PARTY TRANSACTIONS (SCO-599)**

PURPOSE

The purpose of the Contingencies, Commitments, and Related Party Transactions Form (Exhibit 27.20.99-A) is to gather information regarding contingencies, commitments and related party transactions to provide appropriate disclosure in the state-wide financial statements in accordance with generally accepted accounting principles (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 Contingencies, Commitments and Related Party Transactions Form should be completed for each agency of the State of Illinois. A contingency is an existing condition, situation or set of circumstances involving uncertainty as to possible gain (gain contingency) or loss (loss contingency) to the State that will ultimately be resolved when one or more future events occur or fail to occur. Resolution of the uncertainty may confirm the acquisition of an asset, reduction of a liability, loss or impairment of an asset or the incurrence of a liability.

The agency should report any significant contingencies of which they are aware. The information provided **must** include:

- The nature of the contingency, including whether the contingency is a gain or a loss.
- The probability that a loss contingency will result in a loss (probable, possible or remote).
- The estimated amount of gain or loss or the estimated range of gain or loss. The agency should accrue probable loss on contingencies in the appropriate year-end reporting package.

It should be noted that probable loss on contingencies that relate to a specific fund should be accrued in the appropriate GAAP reporting package by the agency.

Commitments relate to contracts or projects authorized, but are in the pre-contract stage or unobligated.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.99	2 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 15, 2002	
PROCEDURE	CONTINGENCIES, COMMITMENTS AND RELATED PARTY TRANSACTIONS (SCO-599)	REVISION NUMBER	
		NEW	

Related party transactions occur between the agency and an individual or other organization whose relationship with the agency is such that the transactions cannot be presumed to be carried out on an “arms length” basis. The nature of the relationship may preclude the requisite conditions necessary for competitive, free-market dealings. Examples of individuals with whom the agency may have a related party transaction include employees or governing board members. Examples of organizations with whom the agency may have a related party transaction include foundations or other affiliated organizations.

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

INSTRUCTIONS

Contingencies

The Comptroller’s Office intends to include a list of pending or threatened litigation as well as a list of unasserted claims or assessments in the letter of audit inquiry to the Office of the Attorney General for the purpose of ensuring a timely response from the Attorney General. If there is an unasserted claim or assessment management considers probable of assertion, and, if asserted, that claim or assessment would have at least a reasonable possibility of an unfavorable outcome, the assertion **must** be reported as a contingency. If there are no unasserted claims or assessments of which management is aware, that fact must be stated in the Contingency Section of the form.

If the agency believes there is a need to protect their client privilege rights, this information should be indicated so the Comptroller’s Office can take appropriate action.

Contingencies (e.g., grant audit and lawsuits), for purposes of disclosure on this form, should be reviewed by the agency GAAP coordinator and legal counsel before being approved by the agency director.

Commitments

Commitments that impair current funds and are either not subject to an appropriation signed into law after year-end or excluded from reported encumbrances should be included on Form SCO-599.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.99	3 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 15, 2002	
PROCEDURE	CONTINGENCIES, COMMITMENTS AND RELATED PARTY TRANSACTIONS (SCO-599)	REVISION NUMBER	
		NEW	

Related Party Transactions

Related party disclosures should include the following:

- The nature of the relationship involved.
- A description of the transactions, including transactions to which no amounts or nominal amounts were ascribed for the reporting period and such other information deemed necessary to provide an understanding of the effects of the transaction on the year-end reporting packages and financial statements.
- The dollar amount of transactions for the reporting period and the effects of any change in the method of establishing the terms from that used in the preceding period.
- Amounts due from or to related parties as of the end of the reporting period and, if not otherwise apparent, the terms and manner of settlement.

CONTENTS

Refer to Exhibit 27.20.99-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)	Indicate whether the contingency is a “gain contingency” or a “loss contingency”.
(5)	Provide a description of the contingency.
(6)	Indicate whether the contingency is related to pending or threatened litigation or unasserted claims or assessments. This applies only to contingencies related to litigation or possible litigation.
(7)	If the contingency is a “loss contingency”, place a checkmark next to the appropriate probability of loss category (probable, reasonably possible or remote).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.99	4 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2017	
PROCEDURE	CONTINGENCIES, COMMITMENTS AND RELATED PARTY TRANSACTIONS (SCO-599)	REVISION NUMBER	
		18-001	

REFERENCE

CONTENTS

- (8) Enter the estimated amount or range if the loss is probable or reasonably possible.
- (9) Provide a description of the commitment.
- (10) Enter the amount (rounded to the nearest thousand) of the commitment.
- (11) Provide a description of any related party transactions. Additional pages should be attached when the space on the form is not sufficient to adequately describe the situation.
- (12) Signature of the agency director. (Universities should obtain signature of an individual with, at a minimum, the overall responsibility for accounting and financial reporting.)
- (13) Date of approval.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.50.10 1 of 1
SUB-SECTION	REFERENCE	EFFECTIVE DATE July 1, 2011
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	REVISION NUMBER 12-001

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. 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 is included as Exhibit 27.50.10-A, all primary government and component unit agency/fund combinations are listed, along with the reporting requirements. Component units are designated in the last column titled "Other reporting requirements."

The last column in Exhibit 27.50.10-A indicates other reporting requirements for those agency/fund combinations that are NOT required to complete a GAAP package on the WEDGE system. Other reporting requirements include:

- Manual packages to be completed for Pension Trusts
- Manual packages to be completed for Private Purpose Trust Funds
- Manual packages to be completed for Investment Trust Funds
- Manual packages to be completed for Component Units/Universities. Reporting for Universities should include all University Related Organizations (URO's)
- "Accrual Only" information that is to be supplied to the administering agency of a fund. The administering agency is required to prepare the GAAP package for that fund; however, agencies with activity in those funds are required to complete a set of manual forms to be provided to the administering agency. Those forms, along with a letter explaining the instructions, are mailed out annually by the IOC.

State of Illinois
Summary of Agency and Fund Classifications

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	OTHER REPORTING REQUIREMENTS
2019	101	GENERAL ASSEMBLY	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	101	GENERAL ASSEMBLY	0196	GEN ASSEMBLY OPERATIONS REV	YES	YES	SPECIAL REVENUE	
2019	103	AUDITOR GENERAL	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	103	AUDITOR GENERAL	0342	AUDIT EXPENSE	NO	YES	INTERNAL SERVICE	
2019	105	COMM GOVT FRCSTING & ACCNTBLTY	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	108	LEGISLATIVE INFORMATION SYSTEM	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	108	LEGISLATIVE INFORMATION SYSTEM	0155	GEN ASSEMBLY COMPUTER EQUIP	YES	YES	SPECIAL REVENUE	
2019	109	LEGISLATIVE AUDIT COMMISSION	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	110	IL LEGISLATIVE PRINTING UNIT	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	112	IL LEGISLATIVE RESEARCH UNIT	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	115	LEGISLATIVE REFERENCE BUREAU	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	115	LEGISLATIVE REFERENCE BUREAU	0155	GEN ASSEMBLY COMPUTER EQUIP	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 108-155.
2019	120	LEGISLATIVE ETHICS COMMISSION	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	131	GENERAL ASSEMBLY RETIRE SYS	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	131	GENERAL ASSEMBLY RETIRE SYS	0481	GENERAL ASSEMBLY RETIREMENT	NO	YES	PENSION TRUST	MANUAL PACKAGE-PENSION TRUST.
2019	156	ARCHITECT OF THE CAPITOL	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	156	ARCHITECT OF THE CAPITOL	0141	CAPITAL DEVELOPMENT	YES	YES	CAPITAL PROJECTS	
2019	156	ARCHITECT OF THE CAPITOL	0149	CAPITOL RESTORATION TRUST	YES	YES	SPECIAL REVENUE	
2019	167	JOINT COMMITTEE ON ADMIN RULES	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	167	JOINT COMMITTEE ON ADMIN RULES	0155	GEN ASSEMBLY COMPUTER EQUIP	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 108-155.
2019	201	SUPREME COURT	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	201	SUPREME COURT	0030	SUPREME COURT SPECIAL PURPOSES	NO	YES	SPECIAL REVENUE	
2019	201	SUPREME COURT	0262	MANDATORY ARBITRATION	NO	YES	SPECIAL REVENUE	
2019	201	SUPREME COURT	0269	SUPREME COURT FEDERAL PROJECTS	NO	YES	SPECIAL REVENUE	
2019	201	SUPREME COURT	0597	FOREIGN LANGUAGE INTERPRETER	NO	YES	GENERAL	
2019	201	SUPREME COURT	0769	LAWYERS' ASSISTANCE PROGRAM	NO	YES	SPECIAL REVENUE	
2019	201	SUPREME COURT	1343	COURTS' SAFEKEEPING FUND	NO	YES	AGENCY	
2019	202	ATTORNEY REGIST & DISCIPL COMM	1102	ATTORNEY REGISTRATION AND DISCIPLINARY COMMISSION	YES	YES	ENTERPRISE	
2019	203	BOARD OF ADMISSIONS TO THE BAR	1105	BOARD OF ADMISSIONS TO THE BAR OPERATING FUND	NO	NO	ENTERPRISE	C.U. DEEMED N/M - NOT REPORTED.
2019	210	SUPREME COURT HISTORIC PRSRVTN	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	210	SUPREME COURT HISTORIC PRSRVTN	0428	SUPREME COURT HISTORIC PRESERV	NO	YES	SPECIAL REVENUE	
2019	275	JUDGES RETIREMENT SYSTEM	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	275	JUDGES RETIREMENT SYSTEM	0477	JUDGES RETIREMENT SYSTEM	NO	YES	PENSION TRUST	MANUAL PACKAGE-PENSION TRUST.
2019	285	JUDICIAL INQUIRY BOARD	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	290	OFF OF THE STATE APPELLATE DEF	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	290	OFF OF THE STATE APPELLATE DEF	0117	ST APPELLATE DEFENDER FEDERAL	YES	YES	SPECIAL REVENUE	
2019	290	OFF OF THE STATE APPELLATE DEF	0539	DEATH PENALTY ABOLITION	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 546-539.
2019	295	STATE'S ATTYS APPELLATE PROSEC	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	295	STATE'S ATTYS APPELLATE PROSEC	0090	SPECIAL FEDERAL GRANT PROJECT	NO	YES	SPECIAL REVENUE	
2019	295	STATE'S ATTYS APPELLATE PROSEC	0745	STATE'S ATTY APPEL PROSEC CO	NO	YES	SPECIAL REVENUE	
2019	295	STATE'S ATTYS APPELLATE PROSEC	0802	PERSONAL PROPERTY TAX REPLACE	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 492-802.
2019	295	STATE'S ATTYS APPELLATE PROSEC	0844	CONTINUING LEGAL EDUC TRUST	NO	YES	SPECIAL REVENUE	
2019	295	STATE'S ATTYS APPELLATE PROSEC	0951	NARCOTICS PROFIT FORFEITURE	NO	YES	SPECIAL REVENUE	
2019	310	GOVERNOR	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	310	GOVERNOR	0296	IL EXECUTIVE MANSION TRUST	YES	YES	SPECIAL REVENUE	
2019	310	GOVERNOR	0947	GOVERNOR'S GRANT	YES	YES	SPECIAL REVENUE	
2019	330	LIEUTENANT GOVERNOR	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	330	LIEUTENANT GOVERNOR	0045	AGRICULTURAL PREMIUM	YES	YES	GENERAL	
2019	340	ATTORNEY GENERAL	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	340	ATTORNEY GENERAL	0035	ACCESS TO JUSTICE	NO	YES	SPECIAL REVENUE	
2019	340	ATTORNEY GENERAL	0085	IL GAMING LAW ENFORCEMENT	NO	YES	SPECIAL REVENUE	
2019	340	ATTORNEY GENERAL	0499	DOMESTIC VIOLENCE	NO	YES	SPECIAL REVENUE	
2019	340	ATTORNEY GENERAL	0533	ATTORNEY GENERAL TOBACCO	NO	YES	SPECIAL REVENUE	
2019	340	ATTORNEY GENERAL	0542	AG COURT ORDER & VOL COMPLY	NO	YES	SPECIAL REVENUE	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	OTHER REPORTING REQUIREMENTS
2019	340	ATTORNEY GENERAL	0549	IL CHARITY BUREAU	NO	YES	SPECIAL REVENUE	
2019	340	ATTORNEY GENERAL	0600	ATTORNEY GENERAL WHISTLEBLOWER	NO	YES	SPECIAL REVENUE	
2019	340	ATTORNEY GENERAL	0703	STATE WHISTLEBLOWER REWARD	NO	YES	AGENCY	
2019	340	ATTORNEY GENERAL	0705	STATE POLICE WHISTLEBLOWER REW	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 493-705.
2019	340	ATTORNEY GENERAL	0733	TOBACCO SETTLEMENT RECOVERY	NO	YES	SPECIAL REVENUE	
2019	340	ATTORNEY GENERAL	0801	AG'S ST PROJ & CRT ORDER DIST	NO	YES	SPECIAL REVENUE	
2019	340	ATTORNEY GENERAL	0929	VIOLENT CRIME VICTIMS ASSIST	NO	YES	SPECIAL REVENUE	
2019	340	ATTORNEY GENERAL	0958	AG SEX OFFNDR AWARE TRAIN & ED	NO	YES	SPECIAL REVENUE	
2019	340	ATTORNEY GENERAL	0988	ATTORNEY GENERAL FEDERAL GRANT	NO	YES	SPECIAL REVENUE	
2019	340	ATTORNEY GENERAL	1106	CONSUMER TRUST FUND	NO	YES	AGENCY	
2019	350	SECRETARY OF STATE	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	350	SECRETARY OF STATE	0011	ROAD	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0012	MOTOR FUEL TAX	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0020	ALZHEIMER'S AWARENESS	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0026	LIVE & LEARN	NO	YES	GENERAL	COLLAPSED TO 001.
2019	350	SECRETARY OF STATE	0028	ILLINOIS NURSES FOUNDATION	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0029	AMERICAN RED CROSS	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0031	DRIVERS EDUCATION	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0032	IL SHERIFFS' SCHOLSHIP & TRN	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0034	IL STATE POLICE MEMORIAL PARK	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0038	ILLINOIS POLICE K-9 MEMORIAL	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0040	STATE PARKS	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 422-040.
2019	350	SECRETARY OF STATE	0044	LOBBYIST REGISTRATION ADMIN	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0058	NATL. WILD TURKEY FEDERATION	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0066	CURING CHILDHOOD CANCER	NO	NO	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0102	IL VETERANS' HOMES	NO	YES	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 497-102.
2019	350	SECRETARY OF STATE	0106	ACCESSIBLE ELECTRONIC INFO SER	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0109	CDLIS/AAMVANET/NMVTIS TRUST	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0141	CAPITAL DEVELOPMENT	NO	YES	CAPITAL PROJECTS	
2019	350	SECRETARY OF STATE	0155	GEN ASSEMBLY COMPUTER EQUIP	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 108-155.
2019	350	SECRETARY OF STATE	0156	MTR VEH THEFT PREV & INS VERIF	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0164	KOREAN WAR MEMORIAL CONSTRUCTN	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0167	DIVISION OF CORP REGIS LLP	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0176	SECRETARY OF STATE FED PROJ	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0182	DRIVER SERVICES ADMINISTRATION	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0184	ICJIA VIOLENCE PREVENTION	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 559-184.
2019	350	SECRETARY OF STATE	0185	SECRETARY OF STATE SPEC LIC PL	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0199	ILLINOIS FISHERIES MANAGEMENT	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 422-199.
2019	350	SECRETARY OF STATE	0246	STATE POLICE VEHICLE	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 493-246.
2019	350	SECRETARY OF STATE	0276	DRUNK&DRUGGED DRIVING PREVENT	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 444-276.
2019	350	SECRETARY OF STATE	0292	SECURITIES INVESTORS EDUCATION	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0295	SECRETARY OF STATE INTERAGENCY	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0322	FAMILY RESPONSIBILITY	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0323	MOTOR VEHICLE REVIEW BOARD	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0362	SECURITIES AUDIT & ENFORCEMENT	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0363	DEPT OF BUSINESS SERV SP OPS	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0374	SECRETARY OF STATE EVIDENCE	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0380	CORPORATE FRANCHISE TAX REFUND	NO	YES	GENERAL	COLLAPSED TO 001.
2019	350	SECRETARY OF STATE	0391	IL HABITAT	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 422-391.
2019	350	SECRETARY OF STATE	0401	PROTEST	NO	NO	AGENCY	ACCRUAL ONLY/REPORTED WITH 370-401.
2019	350	SECRETARY OF STATE	0412	COMMON SCHOOL	NO	YES	GENERAL	
2019	350	SECRETARY OF STATE	0417	STATE COLLEGE & UNIV TRUST	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0418	UNIVERSITY GRANT	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 691-418.
2019	350	SECRETARY OF STATE	0422	ALTERNATE FUELS	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0435	CHARITABLE TRUST STABILIZATION	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 370-435.
2019	350	SECRETARY OF STATE	0436	SAFETY RESPONSIBILITY	NO	YES	AGENCY	
2019	350	SECRETARY OF STATE	0451	INDIGENT BAIID	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0453	MONITORING DEVICE DRVNG PERMIT	NO	YES	SPECIAL REVENUE	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	OTHER REPORTING REQUIREMENTS
2019	350	SECRETARY OF STATE	0454	ROTARY CLUB	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0458	AUTISM AWARENESS	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 444-458.
2019	350	SECRETARY OF STATE	0459	OVARIAN CANCER AWARENESS	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0463	IL PROFSNL GOLFERS ASC JR GOLF	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0464	BOY SCOUT AND GIRL SCOUT	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0466	AGRICULTURE IN THE CLASSROOM	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0468	SHEET METAL WORKERS INTRNATNL	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0470	LIBRARY SERVICES	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0471	STATE LIBRARY	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0480	SECRETARY OF STATE ID SECURITY	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0483	SECRETARY OF STATE SPEC SERV	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0489	ROADSIDE MONARCH HABITAT	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 422-489.
2019	350	SECRETARY OF STATE	0496	SUPPORT OUR TROOPS	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0504	WILDLIFE PRAIRIE PARK	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 422-504.
2019	350	SECRETARY OF STATE	0508	MASTER MASON	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0510	IL FIRE FIGHTERS' MEMORIAL	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 592-510.
2019	350	SECRETARY OF STATE	0564	RENEWABLE ENERGY RESOURCES TR	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0570	IL & MICHIGAN CANAL	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 422-570.
2019	350	SECRETARY OF STATE	0574	OFF HIGHWAY VEHICLE TRAILS	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0584	IL PAN HELLENIC TRUST	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0585	PARK DISTRICT YOUTH PROGRAM	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0586	HOSPICE	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 482-586.
2019	350	SECRETARY OF STATE	0587	PROF SPORTS TEAM EDUCATION	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0588	SEPTEMBER 11TH	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 588-588.
2019	350	SECRETARY OF STATE	0594	IL ROUTE 66 HERITAGE PROJECT	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0598	POLICE MEMORIAL COMMITTEE	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0599	MAMMOGRAM	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0622	MOTOR VEHICLE LICENSE PLATE	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0623	SPECIAL OLYMPIC ILLINOIS	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 444-623.
2019	350	SECRETARY OF STATE	0639	CHICAGO POLICE MEMORIAL FNDTN	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0649	MOTOR CARRIER SAFETY INSPECTIO	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 493-649.
2019	350	SECRETARY OF STATE	0655	IL POLICE ASSOCIATION	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0662	OCTAVE CHANUTE AERO HERITAGE	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0686	BUDGET STABILIZATION	NO	YES	GENERAL	
2019	350	SECRETARY OF STATE	0694	CAPITAL PROJECTS	NO	YES	GENERAL	
2019	350	SECRETARY OF STATE	0716	ORGAN DONOR AWARENESS	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0731	IL CLEAN WATER FUND	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 532-731.
2019	350	SECRETARY OF STATE	0732	SECRETARY OF STATE DUI ADMINIS	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0753	GOLDEN APPLE SCHOLARS OF ILL	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 691-753.
2019	350	SECRETARY OF STATE	0758	SECRETARY OF STATE POLICE DUI	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0759	SECRETARY OF STATE POLICE SERV	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0760	MARINE CORPS SCHOLARSHIP	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0764	PET POPULATION CONTROL	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 482-764.
2019	350	SECRETARY OF STATE	0782	STATE PARKING FACILITY MAINT	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0800	IL EMS MEMORIAL SCHLRSHP & TRG	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0803	INTERNTL BROTHRHD OF TEAMSTERS	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0854	SHARE THE ROAD	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0863	CYCLE RIDER SAFETY TRAINING	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0867	FRATERNAL ORDER OF POLICE	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0890	SECRETARY OF STATE INTERNTL RE	NO	YES	AGENCY	
2019	350	SECRETARY OF STATE	0899	ST JUDE CHILDREN'S RESEARCH	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0902	STATE CONSTRUCTION ACCOUNT	NO	YES	CAPITAL PROJECTS	
2019	350	SECRETARY OF STATE	0918	DUCKS UNLIMITED	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0948	SECRETARY OF STATE'S GRANT	NO	YES	SPECIAL REVENUE	
2019	350	SECRETARY OF STATE	0962	PARK & CONSERVATION	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 422-962.
2019	350	SECRETARY OF STATE	0963	VEHICLE INSPECTION	NO	YES	GENERAL	
2019	350	SECRETARY OF STATE	0971	BUILD ILLINOIS BOND	NO	YES	CAPITAL PROJECTS	
2019	350	SECRETARY OF STATE	1110	GO-BACK FUND	NO	YES	AGENCY	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	OTHER REPORTING REQUIREMENTS
2019	350	SECRETARY OF STATE	1198	SECRETARY OF STATE POLICE - CONFIDENTIAL SOURCE	NO	YES	GENERAL	COLLAPSED TO 011.
2019	350	SECRETARY OF STATE	1344	SAFEKEEPING FUND	NO	YES	AGENCY	
2019	350	SECRETARY OF STATE	1390	SECRETARY OF STATE ANTIQUE VEHICLE SHOW FUND	NO	YES	SPECIAL REVENUE	
2019	351	IL LITERACY FOUNDATION	1297	ILLINOIS LITERACY FOUNDATION FUND	NO	NO	SPECIAL REVENUE	C.U. DEEMED N/M - NOT REPORTED.
2019	360	COMPTROLLER	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	360	COMPTROLLER	0011	ROAD	NO	YES	SPECIAL REVENUE	
2019	360	COMPTROLLER	0047	FIRE PREVENTION	NO	YES	SPECIAL REVENUE	
2019	360	COMPTROLLER	0052	FEDERAL TITLE III SS & EMPLOY	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 427-052.
2019	360	COMPTROLLER	0067	RADIATION PROTECTION	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 588-067.
2019	360	COMPTROLLER	0096	CEMETERY CONSUMER PROTECTION	NO	YES	SPECIAL REVENUE	
2019	360	COMPTROLLER	0112	COMPTROLLER'S AUDIT EXP REV	NO	YES	SPECIAL REVENUE	
2019	360	COMPTROLLER	0147	COAL MINING REGULATORY	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 422-147.
2019	360	COMPTROLLER	0163	WEIGHTS & MEASURES	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 406-163.
2019	360	COMPTROLLER	0200	DIRECT DEPOSIT ADMINISTRATION	NO	YES	AGENCY	
2019	360	COMPTROLLER	0204	SOCIAL SECURITY ADMINISTRATION	NO	YES	AGENCY	
2019	360	COMPTROLLER	0218	PROFESSIONS INDIRECT COST	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 440-218.
2019	360	COMPTROLLER	0220	DCFS CHILDREN'S SERVICES	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 418-220.
2019	360	COMPTROLLER	0278	INCOME TAX REFUND	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 492-278.
2019	360	COMPTROLLER	0304	TECHNOLOGY MGMNT REVOLVING	NO	NO	INTERNAL SERVICE	ACCRUAL ONLY/REPORTED WITH 448-304.
2019	360	COMPTROLLER	0425	IL POWER AGENCY OPERATIONS	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 445-425.
2019	360	COMPTROLLER	0441	KASKASKIA COMMONS PERMANENT	NO	YES	PRIVATE-PURPOSE TRUST	MANUAL PACKAGE-PRIVATE PURPOSE TRUST.
2019	360	COMPTROLLER	0485	WARRANT ESCHIEAT	NO	YES	GENERAL	COLLAPSED TO 001.
2019	360	COMPTROLLER	0534	IL WORKERS' COMP COMM OPERATNS	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 563-534.
2019	360	COMPTROLLER	0543	COMPTROLLER'S ADMINISTRATIVE	NO	YES	SPECIAL REVENUE	
2019	360	COMPTROLLER	0632	HORSE RACING	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 579-632.
2019	360	COMPTROLLER	0658	STATE OFF-SET CLAIMS	NO	YES	GENERAL	COLLAPSED TO 001.
2019	360	COMPTROLLER	0686	BUDGET STABILIZATION	NO	YES	GENERAL	COLLAPSED TO 001.
2019	360	COMPTROLLER	0711	STATE LOTTERY	NO	NO	ENTERPRISE	ACCRUAL ONLY/REPORTED WITH 458-711.
2019	360	COMPTROLLER	0722	COMPTROLLER DEBT RECOVERY TRST	NO	YES	SPECIAL REVENUE	
2019	360	COMPTROLLER	0782	STATE PARKING FACILITY MAINT	NO	YES	SPECIAL REVENUE	
2019	360	COMPTROLLER	0795	BANK & TRUST COMPANY	NO	NO	ENTERPRISE	ACCRUAL ONLY/REPORTED WITH 440-795.
2019	360	COMPTROLLER	0796	NUC SAFETY EMERG PREPAREDNESS	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 588-796.
2019	360	COMPTROLLER	0802	PERSONAL PROPERTY TAX REPLACE	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 492-802.
2019	360	COMPTROLLER	0805	PRE-NEED FUNERAL CONSUMER PROT	NO	YES	SPECIAL REVENUE	
2019	360	COMPTROLLER	0850	REAL ESTATE LICENSE ADMIN	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 440-850.
2019	360	COMPTROLLER	0922	INSURANCE PRODUCER ADMIN	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 446-922.
2019	360	COMPTROLLER	0962	PARK & CONSERVATION	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 422-962.
2019	370	TREASURER	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	370	TREASURER	0011	ROAD	YES	YES	SPECIAL REVENUE	INTEREST ACCRUAL ONLY.
2019	370	TREASURER	0031	DRIVERS EDUCATION	YES	YES	SPECIAL REVENUE	INTEREST ACCRUAL ONLY.
2019	370	TREASURER	0047	FIRE PREVENTION	YES	YES	SPECIAL REVENUE	INTEREST ACCRUAL ONLY.
2019	370	TREASURER	0054	STATE PENSIONS	NO	YES	SPECIAL REVENUE	
2019	370	TREASURER	0072	UNDERGROUND STORAGE TANK	YES	YES	SPECIAL REVENUE	INTEREST ACCRUAL ONLY.
2019	370	TREASURER	0075	COMPASSION USE MED CANNABIS	YES	YES	SPECIAL REVENUE	INTEREST ACCRUAL ONLY.
2019	370	TREASURER	0101	GENERAL OBLIGATION BRRI	NO	YES	DEBT SERVICE	
2019	370	TREASURER	0103	ST. TREASURER'S ADMINISTRATIVE	NO	YES	SPECIAL REVENUE	
2019	370	TREASURER	0107	GENERAL OBLIGATION BOND REBATE	NO	YES	SPECIAL REVENUE	
2019	370	TREASURER	0119	FORECLOSURE PREVENT PROG GRAD	NO	YES	SPECIAL REVENUE	
2019	370	TREASURER	0121	ESTATE TAX REFUND	NO	YES	SPECIAL REVENUE	
2019	370	TREASURER	0141	CAPITAL DEVELOPMENT	NO	YES	CAPITAL PROJECTS	MANDATORY TRANFER ASSIGNED TO AGENCY 370.
2019	370	TREASURER	0143	SCHOOL CONSTRUCTION	NO	YES	CAPITAL PROJECTS	MANDATORY TRANFER ASSIGNED TO AGENCY 370.
2019	370	TREASURER	0195	IPTIP ADMINISTRATIVE TR	NO	YES	ENTERPRISE	
2019	370	TREASURER	0258	NURSING DEDICATED & PROFESSNL	YES	YES	SPECIAL REVENUE	INTEREST ACCRUAL ONLY.
2019	370	TREASURER	0283	METHAMPHETAMINE LAW ENFORCEMNT	NO	YES	SPECIAL REVENUE	
2019	370	TREASURER	0284	HOSPITAL BASIC SERVICES PRESER	NO	YES	SPECIAL REVENUE	
2019	370	TREASURER	0331	TREASURER'S RENTAL FEE	NO	YES	SPECIAL REVENUE	
2019	370	TREASURER	0344	CARE PROV FOR PERSONS WITH DD	YES	YES	GENERAL	INTEREST ACCRUAL ONLY.
2019	370	TREASURER	0356	LAW ENFORCEMENT CAMERA GRANT	YES	YES	SPECIAL REVENUE	INTEREST ACCRUAL ONLY.

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	OTHER REPORTING REQUIREMENTS
2019	370	TREASURER	0358	IL ABLE ACCOUNTS ADMIN	NO	YES	ENTERPRISE	
2019	370	TREASURER	0373	STATE TREASURER'S BANK SERVICE	NO	YES	GENERAL	COLLAPSED TO 001.
2019	370	TREASURER	0397	TRAUMA CENTER	YES	YES	GENERAL	INTEREST ACCRUAL/COLLAPSED TO 001.
2019	370	TREASURER	0401	PROTEST	NO	YES	AGENCY	
2019	370	TREASURER	0409	GEORGE BAILEY MEMORIAL	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 446-409.
2019	370	TREASURER	0412	COMMON SCHOOL	YES	YES	GENERAL	INTEREST ACCRUAL ONLY.
2019	370	TREASURER	0435	CHARITABLE TRUST STABILIZATION	NO	YES	SPECIAL REVENUE	
2019	370	TREASURER	0474	HUMAN SERVICES PRIORITY CAPITL	YES	YES	GENERAL	
2019	370	TREASURER	0482	UNCLAIMED PROPERTY TRUST	NO	YES	SPECIAL REVENUE	
2019	370	TREASURER	0499	DOMESTIC VIOLENCE	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 340-499.
2019	370	TREASURER	0532	IL DOC PAROLE DIV OFNDR SPRVSN	NO	YES	SPECIAL REVENUE	
2019	370	TREASURER	0548	DRYCLEANER ENVIRON RESPONSE TR	YES	YES	SPECIAL REVENUE	INTEREST ACCRUAL ONLY.
2019	370	TREASURER	0551	ANTI-POLLUTION	NO	YES	CAPITAL PROJECTS	MANDATORY TRANFER ASSIGNED TO AGENCY 370.
2019	370	TREASURER	0553	TRANSPORTATION BOND, SERIES A	NO	YES	CAPITAL PROJECTS	MANDATORY TRANFER ASSIGNED TO AGENCY 370.
2019	370	TREASURER	0554	TRANSPORTATION BOND, SERIES B	NO	YES	CAPITAL PROJECTS	
2019	370	TREASURER	0574	OFF HIGHWAY VEHICLE TRAILS	YES	YES	SPECIAL REVENUE	INTEREST ACCRUAL ONLY.
2019	370	TREASURER	0578	MPEA RESERVE	NO	YES	GENERAL	COLLAPSED TO 001.
2019	370	TREASURER	0665	PRESCRIPT PILL & DRUG DISPOSAL	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 546-665.
2019	370	TREASURER	0668	COLLEGE SAVINGS POOL ADMINISTR	NO	YES	ENTERPRISE	
2019	370	TREASURER	0686	BUDGET STABILIZATION	NO	YES	GENERAL	
2019	370	TREASURER	0694	CAPITAL PROJECTS	YES	YES	GENERAL	INTEREST ACCRUAL ONLY.
2019	370	TREASURER	0695	TRANSPORTATION BOND SERIES D	YES	YES	CAPITAL PROJECTS	MANDATORY TRANFER ASSIGNED TO AGENCY 370.
2019	370	TREASURER	0697	ROADSIDE MEMORIAL	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 497-697.
2019	370	TREASURER	0733	TOBACCO SETTLEMENT RECOVERY	YES	YES	SPECIAL REVENUE	INTEREST ACCRUAL ONLY.
2019	370	TREASURER	0767	COMMEMORATIVE MEDALLIONS	NO	YES	SPECIAL REVENUE	
2019	370	TREASURER	0825	PENSION OBL ACCELERATION BOND	NO	YES	SPECIAL REVENUE	
2019	370	TREASURER	0879	TRAFFIC & CRIM CONVICTION SUR	YES	YES	SPECIAL REVENUE	INTEREST ACCRUAL ONLY.
2019	370	TREASURER	0891	FORECLOSURE PREVENTION PROGRAM	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 492-891.
2019	370	TREASURER	0892	ABANDONED RES PROP MUN REL PRG	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 492-892.
2019	370	TREASURER	0902	STATE CONSTRUCTION ACCOUNT	YES	YES	CAPITAL PROJECTS	INTEREST ACCRUAL ONLY.
2019	370	TREASURER	0932	STATE TREASURER CRT ORDER ESCR	NO	YES	AGENCY	INTEREST ACCRUAL ONLY.
2019	370	TREASURER	0933	CONVENTION CENTER SUPPORT	NO	YES	GENERAL	
2019	370	TREASURER	0941	MPEA GRANTS	NO	YES	SPECIAL REVENUE	
2019	370	TREASURER	0954	IL STATE PODIATRIC DISCIPLINE	YES	YES	SPECIAL REVENUE	INTEREST ACCRUAL ONLY.
2019	370	TREASURER	0960	BUILD ILLINOIS	YES	YES	SPECIAL REVENUE	INTEREST ACCRUAL ONLY.
2019	370	TREASURER	0971	BUILD ILLINOIS BOND	NO	YES	CAPITAL PROJECTS	
2019	370	TREASURER	1111	PUBLIC TREASURERS' EXTERNAL INVESTMENT POOL FUND	NO	YES	INVESTMENT TRUST	MANUAL PACKAGE-INVESTMENT TRUST.
2019	370	TREASURER	1267	PILOT MORTGAGE LOCAL FUND	NO	YES	GENERAL	COLLAPSED TO 001.
2019	370	TREASURER	1333	TREASURER'S SECURITIES IN SAFEKEEPING FUND	NO	YES	AGENCY	
2019	370	TREASURER	1370	HOME LOAN COLLATERAL FUND	NO	YES	SPECIAL REVENUE	
2019	370	TREASURER	1383	HOSPITAL BASIC SERVICES PRESERVATION COLLATERAL FU	NO	YES	SPECIAL REVENUE	
2019	370	TREASURER	1434	ABLE FUND	NO	YES	PRIVATE-PURPOSE TRUST	MANUAL PACKAGE-PRIVATE PURPOSE TRUST
2019	370	TREASURER	1442	IL SECURE CHOICE SAVINGS PROGRAM	NO	YES	INVESTMENT TRUST	MANUAL PACKAGE-INVESTMENT TRUST.
2019	370	TREASURER	1668	COLLEGE SAVINGS POOL FUND	NO	YES	PRIVATE-PURPOSE TRUST	MANUAL PACKAGE-PRIVATE PURPOSE TRUST.
2019	402	AGING	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	402	AGING	0396	SENIOR HEALTH INSURANCE PROG	NO	YES	SPECIAL REVENUE	
2019	402	AGING	0618	SERVICES FOR OLDER AMERICANS	NO	YES	SPECIAL REVENUE	
2019	402	AGING	0644	COMMITMENT TO HUMAN SERVICES	NO	YES	GENERAL	COLLAPSED TO 001.
2019	402	AGING	0698	LONG TERM CARE OMBUDSMAN	NO	YES	GENERAL	
2019	402	AGING	0733	TOBACCO SETTLEMENT RECOVERY	NO	YES	SPECIAL REVENUE	
2019	402	AGING	0830	DEPT ON AGING STATE PROJECTS	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	406	AGRICULTURE	0024	IL DEPT OF AG LAB SERV REVOLV	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0045	AGRICULTURAL PREMIUM	NO	YES	GENERAL	
2019	406	AGRICULTURE	0075	COMPASSION USE MED CANNABIS	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0153	AGRICHEMICAL INCIDENT RESPONSE	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0163	WEIGHTS & MEASURES	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0245	FAIR & EXPOSITION	NO	YES	SPECIAL REVENUE	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	OTHER REPORTING REQUIREMENTS
2019	406	AGRICULTURE	0289	MOTOR FUEL & PETROLEUM STRDS	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0290	FERTILIZER CONTROL	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0291	REGULATORY	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0294	USED TIRE MANAGEMENT	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0369	FEED CONTROL	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0430	LIVESTOCK MGMT FACILITIES	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0438	IL STATE FAIR	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0439	FEDERAL AG MARKETING SERVICES	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0440	AGRICULTURAL MASTER	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0476	WHOLESOME MEAT	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0576	PESTICIDE CONTROL	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0602	STATE COOPERATIVE EXTEN SERV	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0608	PARTNERS FOR CONSERVATION	NO	YES	GENERAL	COLLAPSED TO 001.
2019	406	AGRICULTURE	0631	IL RACING QUARTR HORSE BREEDER	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0651	WATERSHED PARK	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0689	AGRICULTURE PESTICIDE CONTROL	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0708	IL STANDARDBRED BREEDERS	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0709	IL THOROUGHBRED BREEDERS	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0744	IL ANIMAL ABUSE	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0754	IL AGRIFIRST PROGRAM	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0763	TOURISM PROMOTION	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 420-763.
2019	406	AGRICULTURE	0826	AGRICULTURE FEDERAL PROJECTS	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	0862	INDUSTRIAL HEMP REGULATORY	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	1112	CENTENNIAL FARM SIGNS FUND	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	1113	ILLINOIS COLT STAKES/CHAMPIONSHIP PURSE FUND	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	1114	AGRICULTURAL PRODUCTS PROMOTIONAL FUND	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	1116	GRAIN INDEMNITY TRUST FUND	NO	YES	AGENCY	
2019	406	AGRICULTURE	1218	CARCASS EVALUATION FUND	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	1335	WHITE EXPERIMENTAL FARM FUND FUND	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	1350	STATE FAIR PROMOTIONAL ACTIVITIES FUND	NO	YES	SPECIAL REVENUE	
2019	406	AGRICULTURE	1351	ZELL FARM FUND	NO	YES	SPECIAL REVENUE	
2019	407	IL GRAIN INSURANCE	1205	ILLINOIS GRAIN INSURANCE FUND	NO	NO	SPECIAL REVENUE	C.U. DEEMED N/M - NOT REPORTED.
2019	407	IL GRAIN INSURANCE	1384	GRAIN INSURANCE RESERVE FUND	NO	NO	SPECIAL REVENUE	C.U. DEEMED N/M - NOT REPORTED.
2019	416	CENTRAL MANAGEMENT	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	416	CENTRAL MANAGEMENT	0011	ROAD	NO	YES	SPECIAL REVENUE	
2019	416	CENTRAL MANAGEMENT	0141	CAPITAL DEVELOPMENT	NO	YES	CAPITAL PROJECTS	
2019	416	CENTRAL MANAGEMENT	0193	LOC GOVT HEALTH INSURANCE RES	NO	YES	ENTERPRISE	
2019	416	CENTRAL MANAGEMENT	0202	FLEXIBLE SPENDING ACCOUNT	NO	YES	AGENCY	
2019	416	CENTRAL MANAGEMENT	0203	TCHR HEALTH INSURANCE SECURITY	NO	YES	PENSION TRUST	MANUAL PACKAGE-PENSION TRUST.
2019	416	CENTRAL MANAGEMENT	0303	STATE GARAGE REVOLVING	NO	YES	INTERNAL SERVICE	
2019	416	CENTRAL MANAGEMENT	0314	FACILITIES MANAGEMENT REVOLV	NO	YES	INTERNAL SERVICE	
2019	416	CENTRAL MANAGEMENT	0317	PROFESSIONAL SERVICES	NO	YES	INTERNAL SERVICE	
2019	416	CENTRAL MANAGEMENT	0328	STATE POLICE VEHICLE MNTCE	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 493-328.
2019	416	CENTRAL MANAGEMENT	0332	WORKERS' COMPENSATION REVOLV	NO	YES	INTERNAL SERVICE	
2019	416	CENTRAL MANAGEMENT	0457	GROUP INSURANCE PREMIUM	NO	YES	AGENCY	
2019	416	CENTRAL MANAGEMENT	0577	COMMUNITY COLLEGE HEALTH INSUR	NO	YES	PENSION TRUST	MANUAL PACKAGE-PENSION TRUST.
2019	416	CENTRAL MANAGEMENT	0755	STATE EMPLOYEES DEF COMP PLAN	NO	YES	PENSION TRUST	MANUAL PACKAGE-PENSION TRUST.
2019	416	CENTRAL MANAGEMENT	0903	STATE SURPLUS PROPERTY REV	NO	YES	SPECIAL REVENUE	
2019	416	CENTRAL MANAGEMENT	0907	HEALTH INSURANCE RESERVE	NO	YES	INTERNAL SERVICE	
2019	416	CENTRAL MANAGEMENT	1457	GROUP INSURANCE-STATE PAID	NO	YES	INTERNAL SERVICE	
2019	418	CHILDREN AND FAMILY SERVICES	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	418	CHILDREN AND FAMILY SERVICES	0220	DCFS CHILDREN'S SERVICES	NO	YES	SPECIAL REVENUE	
2019	418	CHILDREN AND FAMILY SERVICES	0566	DCFS FEDERAL PROJECTS	NO	YES	SPECIAL REVENUE	
2019	418	CHILDREN AND FAMILY SERVICES	0582	DCFS SPECIAL PURPOSE TRUST	NO	YES	SPECIAL REVENUE	
2019	418	CHILDREN AND FAMILY SERVICES	0934	CHILD ABUSE PREVENTION	NO	YES	SPECIAL REVENUE	
2019	418	CHILDREN AND FAMILY SERVICES	1117	KATHERINE F. SCHAFFNER BEQUEST FUND	NO	YES	PRIVATE-PURPOSE TRUST	MANUAL PACKAGE-PRIVATE PURPOSE TRUST.
2019	418	CHILDREN AND FAMILY SERVICES	1119	BAIL BOND FUNDS FUND	NO	YES	SPECIAL REVENUE	
2019	418	CHILDREN AND FAMILY SERVICES	1121	CHILDREN AND FAMILY BENEFIT FUND	NO	YES	SPECIAL REVENUE	

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2019	418	CHILDREN AND FAMILY SERVICES	1122	CHILDREN'S TRUST FUNDS FUND	NO	YES	AGENCY	
2019	418	CHILDREN AND FAMILY SERVICES	1207	HERRICK HOUSE CHILDREN'S CENTER BEQUEST FUND	NO	YES	PRIVATE-PURPOSE TRUST	MANUAL PACKAGE-PRIVATE PURPOSE TRUST.
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0023	ECONOMIC RESEARCH & INFO	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0045	AGRICULTURAL PREMIUM	NO	YES	GENERAL	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0078	SOLID WASTE MANAGEMENT	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0141	CAPITAL DEVELOPMENT	NO	YES	CAPITAL PROJECTS	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0320	SO SUBURBAN BROWNSFLDS REDEVEL	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0321	SOUTH SUBURBAN INCREMENT	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0387	SMALL BUS ENVIRONMENTAL ASSIST	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0419	DCEO PROJECTS	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0506	SMALL BUSINESS CREDIT INITIATV	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0531	ENERGY EFFICIENCY PORTFOLIO	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0550	SUPPLEMENTAL LOW INCOME ENERGY	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0552	WORKFORCE, TECHNOLOGY, AND ECO	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0555	GOOD SAMARITAN ENERGY TRUST	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0564	RENEWABLE ENERGY RESOURCES TR	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0571	ENERGY EFFICIENCY TRUST	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0603	PORT DEVELOPMENT REVOLVNG LOAN	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0611	FUND FOR ILLINOIS' FUTURE	NO	YES	GENERAL	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0621	INTERNATIONAL TOURISM	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0636	COMMERCE & COMM AFFAIRS ASST	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0659	HISTORIC PROPERTY ADMIN	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0678	FY09 BUDGET RELIEF	NO	YES	GENERAL	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0737	ENERGY ADMINISTRATION	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0763	TOURISM PROMOTION	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0770	DIGITAL DIVIDE ELIMINATION	NO	YES	GENERAL	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0820	DCEO ENERGY PROJECTS	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 532-820.
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0859	FEDERAL ENERGY	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 532-859.
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0870	LOW INC HOME ENERGY BLOCK GRNT	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0871	COMMUNITY SERVICES BLOCK GRANT	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0875	COM DEV/SMALL CITY BLK GRANT	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0883	INTRA-AGENCY SERVICES	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0913	FEDERAL WORKFORCE TRAINING	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0925	COAL TECHNOLOGY DEV ASSIST	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 422-925.
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0969	LOCAL TOURISM	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0971	BUILD ILLINOIS BOND	NO	YES	CAPITAL PROJECTS	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0973	IL CAPITAL REVOLVING LOAN	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0974	IL EQUITY	NO	YES	SPECIAL REVENUE	COLLAPSED TO 973.
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0975	LARGE BUSINESS ATTRACTION	NO	YES	SPECIAL REVENUE	COLLAPSED TO 973.
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0984	INTERNATIONAL & PROMOTIONAL	NO	YES	SPECIAL REVENUE	
2019	420	COMMERCE AND ECONOMIC OPPORTUN	0993	PUBLIC INFRASTRUCTURE CONST LN	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	422	NATURAL RESOURCES	0039	STATE BOATING ACT	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0040	STATE PARKS	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0041	WILDLIFE & FISH	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0042	SALMON	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0069	NATURAL HERITAGE ENDOW TR	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0077	MINES & MINERALS UIC	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0086	FOREST RESERVE	NO	YES	AGENCY	
2019	422	NATURAL RESOURCES	0137	PLUGGING & RESTORATION	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0141	CAPITAL DEVELOPMENT	NO	YES	CAPITAL PROJECTS	
2019	422	NATURAL RESOURCES	0145	EXPLOSIVES REGULATORY	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0146	AGGREGATE OPERATION REGULATORY	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0147	COAL MINING REGULATORY	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0168	CMS VS AFSCME WAGES TRUST	NO	YES	GENERAL	
2019	422	NATURAL RESOURCES	0194	ILLINOIS STATE MUSEUM	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0199	ILLINOIS FISHERIES MANAGEMENT	NO	YES	SPECIAL REVENUE	

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2019	422	NATURAL RESOURCES	0231	OIL AND GAS RESOURCE MANAGEMNT	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0252	BLUE WATER DITCH FLOOD CONTROL	NO	YES	AGENCY	
2019	422	NATURAL RESOURCES	0257	AML RECLAMATION SET ASIDE	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0260	FISH & WILDLIFE ENDOWMENT	NO	YES	PERMANENT TRUST	
2019	422	NATURAL RESOURCES	0261	UNDERGROUND RESOURCE CONSERV	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0293	STATE FURBEARER	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0298	NATURAL AREAS ACQUISITION	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0299	OPEN SPACE LANDS ACQUIS&DEVEL	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0353	STATE PHEASANT	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0375	NATURAL HERITAGE	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0390	IL HABITAT ENDOWMENT TRUST	NO	YES	PERMANENT TRUST	
2019	422	NATURAL RESOURCES	0391	IL HABITAT	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0443	FLOOD CONTROL LAND LEASE	NO	YES	AGENCY	
2019	422	NATURAL RESOURCES	0465	LAND & WATER RECREATION	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0489	ROADSIDE MONARCH HABITAT	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0504	WILDLIFE PRAIRIE PARK	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0538	IL HISTORIC SITES	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0547	CONSRV POLICE OPS ASSIST	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0570	IL & MICHIGAN CANAL	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0574	OFF HIGHWAY VEHICLE TRAILS	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0608	PARTNERS FOR CONSERVATION	NO	YES	GENERAL	COLLAPSED TO 001.
2019	422	NATURAL RESOURCES	0609	PARTNERS FOR CONSERVATION PROJ	NO	YES	CAPITAL PROJECTS	
2019	422	NATURAL RESOURCES	0659	HISTORIC PROPERTY ADMIN	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 420-659.
2019	422	NATURAL RESOURCES	0670	FEDERAL TITLE IV FIRE PROT	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0763	TOURISM PROMOTION	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 420-763.
2019	422	NATURAL RESOURCES	0765	FEDERAL SURFACE MINING CONTROL	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0831	NATURAL RESOURCES RESTORATION	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0855	NATIONAL FLOOD INSURANCE PROG	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0858	LAND RECLAMATION	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0866	SNOWMOBILE TRAIL ESTABLISHMENT	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0878	DRUG TRAFFIC PREVENTION	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 493-878.
2019	422	NATURAL RESOURCES	0884	DNR SPECIAL PROJECTS	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0894	DNR FEDERAL PROJECTS	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0905	IL FORESTRY DEVELOPMENT	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0909	IL WILDLIFE PRESERVATION	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0925	COAL TECHNOLOGY DEV ASSIST	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0931	J.J. WOLF MEMORIAL INVESTIGAT	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0953	STATE MIGRATORY WATERFOWL STAM	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0962	PARK & CONSERVATION	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0971	BUILD ILLINOIS BOND	NO	YES	CAPITAL PROJECTS	
2019	422	NATURAL RESOURCES	0982	ADELINE JAY GEO-KARIS IL BEACH	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	0991	ABANDONED MINED LANDS RECLAM	NO	YES	SPECIAL REVENUE	
2019	422	NATURAL RESOURCES	1332	MINES AND MINERALS SECURITIES TRUST FUND	NO	YES	AGENCY	
2019	422	NATURAL RESOURCES	1436	KOREAN MEMORIAL AND PURPLE HEART	NO	YES	SPECIAL REVENUE	
2019	423	IL CONSERVATION FOUNDATION	1313	ILLINOIS CONSERVATION FOUNDATION FUND	NO	NO	SPECIAL REVENUE	C.U. DEEMED N/M - NOT REPORTED.
2019	425	JUVENILE JUSTICE	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	425	JUVENILE JUSTICE	0168	CMS VS AFSCME WAGES TRUST	NO	YES	GENERAL	
2019	425	JUVENILE JUSTICE	0523	DEPT OF CORRECTIONS REIMBURSEM	NO	YES	SPECIAL REVENUE	
2019	425	JUVENILE JUSTICE	1394	JUVENILE JUSTICE COMMISARY FUND	NO	YES	SPECIAL REVENUE	
2019	425	JUVENILE JUSTICE	1395	JUVENILE JUSTICE BENEFIT FUND	NO	YES	SPECIAL REVENUE	
2019	425	JUVENILE JUSTICE	1396	JUVENILE JUSTICE INMATE TRUST FUND	NO	YES	AGENCY	
2019	425	JUVENILE JUSTICE	1406	TRAVEL AND ALLOWANCE REVOLVING	NO	YES	GENERAL	
2019	426	CORRECTIONS	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	426	CORRECTIONS	0168	CMS VS AFSCME WAGES TRUST	NO	YES	GENERAL	
2019	426	CORRECTIONS	0301	WORKING CAPITAL REVOLVING	NO	YES	INTERNAL SERVICE	
2019	426	CORRECTIONS	0523	DEPT OF CORRECTIONS REIMBURSEM	NO	YES	SPECIAL REVENUE	
2019	426	CORRECTIONS	0686	BUDGET STABILIZATION	NO	YES	GENERAL	
2019	426	CORRECTIONS	1127	DOC COMMISSARY FUNDS FUND	NO	YES	SPECIAL REVENUE	

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2019	426	CORRECTIONS	1129	DOC RESIDENT'S AND EMPLOYEE'S BENEFIT FUND	NO	YES	SPECIAL REVENUE	
2019	426	CORRECTIONS	1131	DOC RESIDENT'S TRUST FUND	NO	YES	AGENCY	
2019	426	CORRECTIONS	1405	TRAVEL AND ALLOWANCE REVOLVING	NO	YES	GENERAL	
2019	426	CORRECTIONS	1407	MOMS AND BABIES FUND	NO	YES	SPECIAL REVENUE	
2019	427	EMPLOYMENT SECURITY	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	427	EMPLOYMENT SECURITY	0011	ROAD	NO	YES	SPECIAL REVENUE	
2019	427	EMPLOYMENT SECURITY	0052	FEDERAL TITLE III SS & EMPLOY	NO	YES	SPECIAL REVENUE	
2019	427	EMPLOYMENT SECURITY	0055	FEDERAL UNEMPLOYMENT COMP	NO	YES	SPECIAL REVENUE	
2019	427	EMPLOYMENT SECURITY	0768	IL MATH & SCIENCE ACAD INCOME	NO	NO	SPECIAL REVENUE	ACCURAL ONLY/REPORTED WITH 692-768.
2019	427	EMPLOYMENT SECURITY	1136	SPECIAL PROGRAMS FUND	NO	YES	SPECIAL REVENUE	
2019	427	EMPLOYMENT SECURITY	1138	UNEMPLOYMENT COMPENSATION TRUST FUND	NO	YES	ENTERPRISE	
2019	427	EMPLOYMENT SECURITY	1368	MASTER BOND FUND	NO	YES	ENTERPRISE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	440	FINANCIAL AND PROFESSIONAL REG	0021	FINANCIAL INSTITUTION	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0022	GENERAL PROFESSIONS DEDICATED	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0057	IL STATE PHARMACY DISCIPLINARY	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0075	COMPASSION USE MED CANNABIS	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0093	IL STATE MEDICAL DISCIPLINARY	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0151	REG CPA ADMIN & DISCIPLINARY	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0192	PROFESSIONAL REGUL EVIDENCE	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0218	PROFESSIONS INDIRECT COST	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0241	TOMA CONSUMER PROTECTION	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0243	CREDIT UNION	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0244	RESIDENTIAL FINANCE REGULATORY	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0258	NURSING DEDICATED & PROFESSNL	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0259	OPTOMETRIC LICN & DISC BRD	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0386	APPRAISAL ADMINISTRATION	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0505	ATHLETICS SUPERVISION AND REG	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0562	PAWNBROKER REGULATION	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0579	SAVINGS BANK REGULATORY	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0615	DEBT SETTLMNT CONSUMER PROTECT	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0629	REAL ESTATE RECOVERY	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0746	HOME INSPECTOR ADMINISTRATION	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0750	REAL ESTATE AUDIT	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0792	CEMETERY OVERSIGHT LCNS&DSCPLN	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0795	BANK & TRUST COMPANY	NO	YES	ENTERPRISE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0823	IL STATE DENTAL DISCIPLINARY	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0829	COMM ASSOC MANAGER LCNS & DISC	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0833	CEMETERY RELIEF	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0849	REAL ESTATE RESEARCH & EDUC	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0850	REAL ESTATE LICENSE ADMIN	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0888	DESIGN PROFESSIONAL ADMIN & IN	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	0954	IL STATE PODIATRIC DISCIPLINE	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	1132	DEPOSITORY FUND	NO	YES	AGENCY	
2019	440	FINANCIAL AND PROFESSIONAL REG	1133	LIQUIDATED CURRENCY EXCHANGE FUND	NO	YES	AGENCY	
2019	440	FINANCIAL AND PROFESSIONAL REG	1249	OFFICIAL ADVANCE FUND	NO	YES	SPECIAL REVENUE	
2019	440	FINANCIAL AND PROFESSIONAL REG	1296	BANK EXAMINER'S EDUCATION FUND	NO	YES	SPECIAL REVENUE	
2019	442	HUMAN RIGHTS	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	442	HUMAN RIGHTS	0607	SPECIAL PROJECTS DIVISION	NO	YES	SPECIAL REVENUE	
2019	442	HUMAN RIGHTS	0778	DHR TRAINING AND DEVELOPMENT	NO	YES	SPECIAL REVENUE	
2019	442	HUMAN RIGHTS	0797	DEPT HUMAN RIGHTS SPECIAL	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	444	HUMAN SERVICES	0013	PREVENT & TREAT ALCOHOL & SUB	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0025	GROUP HOME LOAN REVOLVING	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0036	IL VETERANS' REHABILITATION	NO	YES	GENERAL	
2019	444	HUMAN SERVICES	0050	MENTAL HEALTH	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0073	SPEC. OLYMPICS/CHLD. CHARITIES	NO	YES	GENERAL	
2019	444	HUMAN SERVICES	0081	VOCATIONAL REHABILITATION	NO	YES	SPECIAL REVENUE	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	OTHER REPORTING REQUIREMENTS
2019	444	HUMAN SERVICES	0100	ASSISTANCE TO THE HOMELESS	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0120	HOME SERVICES MEDICAID TRUST	NO	YES	GENERAL	
2019	444	HUMAN SERVICES	0123	HANSEN-THERKELSEN MEMORIAL	NO	YES	PRIVATE-PURPOSE TRUST	MANUAL PACKAGE-PRIVATE PURPOSE TRUST.
2019	444	HUMAN SERVICES	0128	YOUTH ALCOHOL&SUBSTANCE ABUSE	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0129	STATE GAMING	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 565-129.
2019	444	HUMAN SERVICES	0132	SP SV SURVIVORS HUMAN TRAFFICK	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0142	COMMUNITY DD SRVCS MEDICAID TR	NO	YES	GENERAL	COLLAPSED TO 001.
2019	444	HUMAN SERVICES	0148	MENTAL HEALTH REPORTING	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0158	SEXUAL ASSAULT SERVICES & PREV	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0168	CMS VS AFSCME WAGES TRUST	NO	YES	GENERAL	
2019	444	HUMAN SERVICES	0178	CHILDREN'S WELLNESS CHARITIES	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0181	HOUSING FOR FAMILIES	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0211	DHS TECHNOLOGY INITIATIVE	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0220	DCFS CHILDREN'S SERVICES	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 418-220.
2019	444	HUMAN SERVICES	0228	AUTISM RESEARCH CHECKOFF	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0276	DRUNK&DRUGGED DRIVING PREVENT	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0278	INCOME TAX REFUND	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 492-278.
2019	444	HUMAN SERVICES	0286	IL AFFORDABLE HOUSING TRUST	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 492-286.
2019	444	HUMAN SERVICES	0343	FEDERAL NATNL COMM SERVICES	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0344	CARE PROV FOR PERSONS WITH DD	NO	YES	GENERAL	
2019	444	HUMAN SERVICES	0347	EMPLOYMENT & TRAINING	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0365	HEALTH&HUMAN SERV MEDICAID TR	NO	YES	GENERAL	COLLAPSED TO 001.
2019	444	HUMAN SERVICES	0368	DRUG TREATMENT	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0389	SEXUAL ASSAULT SERVICES	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0394	GAINING EARLY AWARENESS & READ	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0399	AUTISM CARE	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0408	DHS SPECIAL PURPOSE TRUST	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0458	AUTISM AWARENESS	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0495	OLD AGE SURVIVORS INSURANCE	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0502	EARLY INTERVENTION SERVICE REV	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0509	DHS COMMUNITY SERVICES	NO	YES	GENERAL	
2019	444	HUMAN SERVICES	0528	DOMESTIC VIOLENCE ABUSER SERVI	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0540	ELECTRONIC BENEFITS TRANSFERS	NO	YES	AGENCY	
2019	444	HUMAN SERVICES	0581	JUVENILE ACCT INCENTIVE BLOCK	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0592	DHS FEDERAL PROJECTS	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0623	SPECIAL OLYMPIC ILLINOIS	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0642	DHS STATE PROJECTS	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0644	COMMITMENT TO HUMAN SERVICES	NO	YES	GENERAL	COLLAPSED TO 001.
2019	444	HUMAN SERVICES	0646	ALCOHOLISM & SUBSTANCE ABUSE	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0686	BUDGET STABILIZATION	NO	YES	GENERAL	
2019	444	HUMAN SERVICES	0690	DHS PRIVATE RESOURCE	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0700	USDA WOMEN, INFANTS & CHILDREN	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0706	HUNGER RELIEF	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0718	COMMUNITY MENTAL HEALTH MEDICA	NO	YES	GENERAL	COLLAPSED TO 001.
2019	444	HUMAN SERVICES	0733	TOBACCO SETTLEMENT RECOVERY	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0752	THRIVING YOUTH TAX CHECKOFF	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0762	LOCAL INITIATIVE	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0793	HEALTHCARE PROVIDER RELIEF	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 478-793.
2019	444	HUMAN SERVICES	0798	REHAB SERVS EL & SECOND ED ACT	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0818	GRANT V. DIMAS ESCROW	NO	YES	GENERAL	COLLAPSED TO 001.
2019	444	HUMAN SERVICES	0821	DRAM SHOP	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 492-821.
2019	444	HUMAN SERVICES	0865	DOMESTIC VIOLENCE SHELTER&SERV	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0872	MATERNAL & CHILD HLTH SERV BLK	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0876	COMMUNITY MH SERVS BLOCK GRNT	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0910	YOUTH DRUG ABUSE PREVENTION	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0911	JUVENILE JUSTICE TRUST	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	0921	DHS RECOVERIES TRUST	NO	YES	SPECIAL REVENUE	COLLAPSED TO 001.
2019	444	HUMAN SERVICES	0935	SOCIAL SERVS BLOCK GRANT	NO	YES	AGENCY	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	OTHER REPORTING REQUIREMENTS
2019	444	HUMAN SERVICES	1139	DHS OTHER SPECIAL TRUSTS FUND	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	1140	DHS COMMISSARY FUNDS FUND	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	1143	DHS RESIDENT'S TRUST FUND	NO	YES	AGENCY	
2019	444	HUMAN SERVICES	1144	DHS REHABILITATION FUND	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	1147	DHS/DORS AGENCY FUND	NO	YES	AGENCY	
2019	444	HUMAN SERVICES	1149	DHS/DORS SPECIAL REVENUE FUND	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	1150	DHS/DORS PERMANENT TRUST FUND	NO	YES	PERMANENT TRUST	
2019	444	HUMAN SERVICES	1245	FOOD STAMP AND COMMODITY FUND	NO	YES	SPECIAL REVENUE	
2019	444	HUMAN SERVICES	1272	BURR REQUEST FUND	NO	YES	PERMANENT TRUST	
2019	444	HUMAN SERVICES	1385	VENDING FACILITY PROGRAM FOR THE BLIND FUND	NO	YES	SPECIAL REVENUE	
2019	445	ILLINOIS POWER AGENCY	0424	IL POWER AGENCY TRUST	NO	YES	PERMANENT TRUST	
2019	445	ILLINOIS POWER AGENCY	0425	IL POWER AGENCY OPERATIONS	NO	YES	SPECIAL REVENUE	
2019	445	ILLINOIS POWER AGENCY	0836	IL POWER AGENCY RENWBL ENERGY	NO	YES	SPECIAL REVENUE	
2019	445	ILLINOIS POWER AGENCY	1408	IL POWER AGENCY INVESTMENT FUND	NO	YES	PERMANENT TRUST	
2019	446	INSURANCE	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	446	INSURANCE	0047	FIRE PREVENTION	NO	YES	SPECIAL REVENUE	
2019	446	INSURANCE	0378	INSURANCE PREMIUM TAX REFUND	NO	YES	SPECIAL REVENUE	
2019	446	INSURANCE	0401	PROTEST	NO	NO	AGENCY	ACCRUAL ONLY/REPORTED WITH 370-401.
2019	446	INSURANCE	0409	GEORGE BAILEY MEMORIAL	NO	YES	SPECIAL REVENUE	
2019	446	INSURANCE	0461	PARITY ADVANCEMENT	NO	YES	SPECIAL REVENUE	
2019	446	INSURANCE	0534	IL WORKERS' COMP COMM OPERATNS	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 563-534.
2019	446	INSURANCE	0546	PUBLIC PENSION REGULATION	NO	YES	SPECIAL REVENUE	
2019	446	INSURANCE	0673	DEPT OF INSURANCE FED TRUST	NO	YES	SPECIAL REVENUE	
2019	446	INSURANCE	0739	GROUP WORKERS' COMP POOL INSOL	NO	YES	SPECIAL REVENUE	
2019	446	INSURANCE	0922	INSURANCE PRODUCER ADMIN	NO	YES	SPECIAL REVENUE	
2019	446	INSURANCE	0997	INSURANCE FINANCIAL REGULATION	NO	YES	SPECIAL REVENUE	
2019	446	INSURANCE	1109	SECURITY DEPOSIT FUND	NO	YES	AGENCY	
2019	446	INSURANCE	1134	INSURANCE FINANCIAL REGULATION	NO	NO	ENTERPRISE	C.U. DEEMED N/M - NOT REPORTED.
2019	448	INNOVATION AND TECHNOLOGY	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	448	INNOVATION AND TECHNOLOGY	0141	CAPITAL DEVELOPMENT	NO	YES	CAPITAL PROJECTS	
2019	448	INNOVATION AND TECHNOLOGY	0304	TECHNOLOGY MGMNT REVOLVING	NO	YES	INTERNAL SERVICE	
2019	452	LABOR	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	452	LABOR	0051	AMUSEMENT RIDE & PATRON SAFETY	NO	YES	SPECIAL REVENUE	
2019	452	LABOR	0251	DEPT OF LABOR SPEC STATE TRUST	NO	YES	AGENCY	
2019	452	LABOR	0357	CHILD LABOR ENFORCEMENT	NO	YES	SPECIAL REVENUE	
2019	452	LABOR	0446	EMPLOYEE CLASSIFICATION	NO	YES	SPECIAL REVENUE	
2019	452	LABOR	0724	DEPT OF LABOR FEDERAL PROJECTS	NO	YES	SPECIAL REVENUE	
2019	452	LABOR	0726	FEDERAL INDUSTRIAL SERVICES	NO	YES	SPECIAL REVENUE	
2019	452	LABOR	0885	WAGE THEFT ENFORCEMENT	NO	YES	SPECIAL REVENUE	
2019	458	STATE LOTTERY	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	458	STATE LOTTERY	0073	SPEC. OLYMPICS/CHLD. CHARITIES	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 444-073.
2019	458	STATE LOTTERY	0208	CAROLYN ADMS TCKT FOR CURE GR	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 482-208.
2019	458	STATE LOTTERY	0236	IL VETERANS ASSISTANCE	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 497-236.
2019	458	STATE LOTTERY	0412	COMMON SCHOOL	NO	YES	GENERAL	VALID PACKAGE DUE TO ASSIGNMENT OF SAMS MANDATORY
2019	458	STATE LOTTERY	0429	MULTIPLE SCLEROSIS RESEARCH	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 482-429.
2019	458	STATE LOTTERY	0437	QUALITY OF LIFE ENDOWMENT	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 482-437.
2019	458	STATE LOTTERY	0694	CAPITAL PROJECTS	NO	YES	GENERAL	
2019	458	STATE LOTTERY	0711	STATE LOTTERY	NO	YES	ENTERPRISE	
2019	458	STATE LOTTERY	0978	DEFERRED LOTTERY PRIZE WINNERS	NO	YES	ENTERPRISE	
2019	458	STATE LOTTERY	1309	LOTTERY AGENT SECURITY DEPOSITS	NO	YES	ENTERPRISE	
2019	466	MILITARY AFFAIRS	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	466	MILITARY AFFAIRS	0043	MILITARY AFFAIRS TRUST	NO	YES	SPECIAL REVENUE	
2019	466	MILITARY AFFAIRS	0076	IL NATIONAL GUARD BILETING	NO	YES	SPECIAL REVENUE	
2019	466	MILITARY AFFAIRS	0141	CAPITAL DEVELOPMENT	NO	YES	CAPITAL PROJECTS	
2019	466	MILITARY AFFAIRS	0333	FEDERAL SUPPORT AGREEMENT REV	NO	YES	SPECIAL REVENUE	
2019	466	MILITARY AFFAIRS	0500	STATE MILITARY JUSTICE	NO	YES	SPECIAL REVENUE	
2019	466	MILITARY AFFAIRS	0725	IL MILITARY FAMILY RELIEF	NO	YES	GENERAL	
2019	466	MILITARY AFFAIRS	0730	IL NAT GUARD ST ACTIVE DUTY	NO	YES	SPECIAL REVENUE	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	OTHER REPORTING REQUIREMENTS
2019	466	MILITARY AFFAIRS	0927	IL NATNL GUARD ARMORY CONSTR	NO	YES	CAPITAL PROJECTS	
2019	466	MILITARY AFFAIRS	1336	LINCOLN'S CHALLENGE STIPEND PAYMENTS FUND	NO	YES	SPECIAL REVENUE	
2019	478	HEALTHCARE & FAMILY SERVICES	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	478	HEALTHCARE & FAMILY SERVICES	0120	HOME SERVICES MEDICAID TRUST	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 444-120.
2019	478	HEALTHCARE & FAMILY SERVICES	0136	UNIVERSITY OF IL HOSPITAL SERV	NO	YES	GENERAL	
2019	478	HEALTHCARE & FAMILY SERVICES	0142	COMMUNITY DD SRVCS MEDICAID TR	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 444-142.
2019	478	HEALTHCARE & FAMILY SERVICES	0211	DHS TECHNOLOGY INITIATIVE	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 444-211.
2019	478	HEALTHCARE & FAMILY SERVICES	0220	DCFS CHILDREN'S SERVICES	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 418-220.
2019	478	HEALTHCARE & FAMILY SERVICES	0236	IL VETERANS ASSISTANCE	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 497-236.
2019	478	HEALTHCARE & FAMILY SERVICES	0285	LONG TERM CARE MONITOR/RECEIVE	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 482-285.
2019	478	HEALTHCARE & FAMILY SERVICES	0329	COUNTY PROVIDER TRUST	NO	YES	GENERAL	
2019	478	HEALTHCARE & FAMILY SERVICES	0341	PROVIDER INQUIRY TRUST	NO	YES	SPECIAL REVENUE	
2019	478	HEALTHCARE & FAMILY SERVICES	0344	CARE PROV FOR PERSONS WITH DD	NO	YES	GENERAL	
2019	478	HEALTHCARE & FAMILY SERVICES	0345	LONG TERM CARE PROVIDER	NO	YES	GENERAL	
2019	478	HEALTHCARE & FAMILY SERVICES	0346	HOSPITAL PROVIDER	NO	YES	GENERAL	COLLAPSED TO 001.
2019	478	HEALTHCARE & FAMILY SERVICES	0355	SPECIAL ED MEDICAID MATCHING	NO	YES	GENERAL	COLLAPSED TO 001.
2019	478	HEALTHCARE & FAMILY SERVICES	0360	LEAD POISONING,SCREENING	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 482-360.
2019	478	HEALTHCARE & FAMILY SERVICES	0365	HEALTH&HUMAN SERV MEDICAID TR	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 444-365.
2019	478	HEALTHCARE & FAMILY SERVICES	0397	TRAUMA CENTER	NO	YES	GENERAL	COLLAPSED TO 001.
2019	478	HEALTHCARE & FAMILY SERVICES	0421	PUBLIC AID RECOVERIES TRUST	NO	YES	GENERAL	COLLAPSED TO 001.
2019	478	HEALTHCARE & FAMILY SERVICES	0502	EARLY INTERVENTION SERVICE REV	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 444-502.
2019	478	HEALTHCARE & FAMILY SERVICES	0503	ELECTRONIC HEALTH RECORD	NO	YES	GENERAL	
2019	478	HEALTHCARE & FAMILY SERVICES	0509	DHS COMMUNITY SERVICES	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 444-509.
2019	478	HEALTHCARE & FAMILY SERVICES	0522	MONEY FOLLOWS PRSN BGDG TRNSFR	NO	YES	SPECIAL REVENUE	
2019	478	HEALTHCARE & FAMILY SERVICES	0523	DEPT OF CORRECTIONS REIMBURSEM	NO	YES	SPECIAL REVENUE	
2019	478	HEALTHCARE & FAMILY SERVICES	0575	JUVENILE REHAB SERV MEDICAID	NO	YES	GENERAL	COLLAPSED TO 001.
2019	478	HEALTHCARE & FAMILY SERVICES	0606	HEALTH INFORMATION EXCHANGE	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 534-606.
2019	478	HEALTHCARE & FAMILY SERVICES	0654	HEALTHY SMILES	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 482-654.
2019	478	HEALTHCARE & FAMILY SERVICES	0718	COMMUNITY MENTAL HEALTH MEDICA	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 444-718.
2019	478	HEALTHCARE & FAMILY SERVICES	0720	MEDICAL INTERAGENCY PROGRAM	NO	YES	GENERAL	COLLAPSED TO 001.
2019	478	HEALTHCARE & FAMILY SERVICES	0728	DRUG REBATE	NO	YES	GENERAL	COLLAPSED TO 001.
2019	478	HEALTHCARE & FAMILY SERVICES	0733	TOBACCO SETTLEMENT RECOVERY	NO	YES	SPECIAL REVENUE	
2019	478	HEALTHCARE & FAMILY SERVICES	0740	MEDICAID BUY IN PROGRAM REVOLV	NO	YES	GENERAL	
2019	478	HEALTHCARE & FAMILY SERVICES	0757	CHILD SUPPORT ADMINISTRATIVE	NO	YES	SPECIAL REVENUE	
2019	478	HEALTHCARE & FAMILY SERVICES	0793	HEALTHCARE PROVIDER RELIEF	NO	YES	GENERAL	
2019	478	HEALTHCARE & FAMILY SERVICES	0808	MEDICAL SPECIAL PURPOSE TRUST	NO	YES	GENERAL	COLLAPSED TO 001.
2019	478	HEALTHCARE & FAMILY SERVICES	0870	LOW INC HOME ENERGY BLOCK GRNT	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 420-870.
2019	478	HEALTHCARE & FAMILY SERVICES	0957	CHILD SUPPORT ENFORCE TRUST	NO	YES	AGENCY	
2019	478	HEALTHCARE & FAMILY SERVICES	2957	CHILD SUPPORT ENFORCEMENT TRUST - SDU FUND	NO	YES	AGENCY	
2019	482	PUBLIC HEALTH	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	482	PUBLIC HEALTH	0014	FOOD & DRUG SAFETY	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0015	P SEVERNS BREAST&CERVICAL CANC	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0048	RURAL/DOWNSTATE HEALTH ACCESS	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0060	ALZHEIMER'S DISEASE RESEARCH	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0063	PUBLIC HEALTH SERVICES	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0068	HOSPITAL LICENSURE	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0075	COMPASSION USE MED CANNABIS	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0104	STROKE DATA COLLECTION	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0113	COMMUNITY HEALTH CENTER CARE	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0115	SAFE BOTTLED WATER	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0118	FACILITY LICENSING	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0135	HEARTSAVER AED	NO	YES	GENERAL	
2019	482	PUBLIC HEALTH	0168	CMS VS AFSCME WAGES TRUST	NO	YES	GENERAL	
2019	482	PUBLIC HEALTH	0172	CHILDHOOD CANCER RESEARCH	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0175	IL SCHOOL ASBESTOS ABATEMENT	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0197	EPILEPSY TRTMT&EDUC GRANTINAID	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0198	DIABETES RESEARCH CHECKOFF	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0208	CAROLYN ADMS TCKT FOR CURE GRT	NO	YES	GENERAL	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	OTHER REPORTING REQUIREMENTS
2019	482	PUBLIC HEALTH	0238	IL HEALTH FACILITIES PLANNING	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0240	EMERGENCY PUBLIC HEALTH	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0256	PUBLIC HEALTH WATER PERMIT	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0258	NURSING DEDICATED & PROFESSNL	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0285	LONG TERM CARE MONITOR/RECEIVE	NO	YES	GENERAL	
2019	482	PUBLIC HEALTH	0287	HOME CARE SERVCS AGY LICENSURE	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0294	USED TIRE MANAGEMENT	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0326	AFRICAN-AMERICAN HIV/AIDS RESP	NO	YES	GENERAL	
2019	482	PUBLIC HEALTH	0327	TATOO & BODY PRCNG ESTAB REGIS	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0340	PUBLIC HEALTH LAB SERVVS REV	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0345	LONG TERM CARE PROVIDER	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 478-345.
2019	482	PUBLIC HEALTH	0360	LEAD POISONING,SCREENING	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0370	TANNING FACILITY PERMIT	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0371	EQUITY IN LNG-TRM CARE QLTY	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0372	PLUMBING LICENSURE & PROGRAM	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0388	REGUL EVAL & BASIC ENFORCEMENT	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0397	TRAUMA CENTER	NO	YES	GENERAL	COLLAPSED TO 001.
2019	482	PUBLIC HEALTH	0398	EMS ASSISTANCE	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0429	MULTIPLE SCLEROSIS RESEARCH	NO	YES	GENERAL	
2019	482	PUBLIC HEALTH	0437	QUALITY OF LIFE ENDOWMENT	NO	YES	GENERAL	
2019	482	PUBLIC HEALTH	0469	AUTOIMMUNE DISEASE RESEARCH	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0524	HEALTH FACILITY PLAN REVIEW	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0564	RENEWABLE ENERGY RESOURCES TR	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0576	PESTICIDE CONTROL	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0586	HOSPICE	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0626	PROSTATE CANCER RESEARCH	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0635	DEATH CERTIFICATE SURCHARGE	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0638	IL ADOPT REGISTRY & MED INFO	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0644	COMMITMENT TO HUMAN SERVICES	NO	YES	GENERAL	COLLAPSED TO 001.
2019	482	PUBLIC HEALTH	0654	HEALTHY SMILES	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0690	DHS PRIVATE RESOURCE	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 444-690.
2019	482	PUBLIC HEALTH	0702	ASSIST LIVING & SHARED HOU REG	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0714	SPINAL CORD INJURY PARALYSIS	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0733	TOBACCO SETTLEMENT RECOVERY	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0764	PET POPULATION CONTROL	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0790	PRIVATE SEWAGE DISPOSAL PROGRM	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0792	CEMETERY OVERSIGHT LCNS&DSCPLN	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 440-792.
2019	482	PUBLIC HEALTH	0802	PERSONAL PROPERTY TAX REPLACE	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 492-802.
2019	482	PUBLIC HEALTH	0838	PUBLIC HEALTH FEDERAL PROJECTS	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0872	MATERNAL & CHILD HLTH SERV BLK	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0873	PREVENTIVE HEALTH&HLTH SERV BL	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0896	PUBLIC HEALTH SPEC STATE PROJ	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0920	METABOLIC SCREENING & TREATMNT	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0938	HEARING INSTRUMENT DISPEN EXAM	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0954	IL STATE PODIATRIC DISCIPLINE	NO	YES	SPECIAL REVENUE	
2019	482	PUBLIC HEALTH	0971	BUILD ILLINOIS BOND	NO	YES	CAPITAL PROJECTS	
2019	482	PUBLIC HEALTH	1322	VITAL RECORDS REFUND ACCOUNT FUND	NO	YES	AGENCY	
2019	492	REVENUE	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	492	REVENUE	0005	GR - CS SPECIAL ACCT	NO	YES	GENERAL	COLLAPSED TO 412.
2019	492	REVENUE	0007	EDUCATION ASSISTANCE	NO	YES	GENERAL	
2019	492	REVENUE	0011	ROAD	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0012	MOTOR FUEL TAX	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0050	MENTAL HEALTH	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 444-050.
2019	492	REVENUE	0059	PUBLIC UTILITY	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0072	UNDERGROUND STORAGE TANK	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0075	COMPASSION USE MED CANNABIS	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0084	COUNTY WATER COMMISSION TAX	NO	YES	AGENCY	
2019	492	REVENUE	0085	IL GAMING LAW ENFORCEMENT	NO	YES	SPECIAL REVENUE	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	OTHER REPORTING REQUIREMENTS
2019	492	REVENUE	0088	NON-HOME RULE MUNICIPAL ROT	NO	YES	AGENCY	
2019	492	REVENUE	0091	CLEAN AIR ACT PERMIT	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 532-091.
2019	492	REVENUE	0097	HOME RULE MUNI SOFT DRINK ROT	NO	YES	AGENCY	
2019	492	REVENUE	0119	FORECLOSURE PREVENT PROG GRAD	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 370-119.
2019	492	REVENUE	0125	MUNI WIRELESS SERV EMERGENCY	NO	YES	AGENCY	
2019	492	REVENUE	0138	HOME RULE MUNICIPAL ROT	NO	YES	AGENCY	
2019	492	REVENUE	0139	HOME RULE COUNTY ROT	NO	YES	AGENCY	
2019	492	REVENUE	0140	IL DEPT OF REVENUE FEDRL TRUST	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0150	RENTAL HOUSING SUPPORT PROGRAM	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0152	STATE CRIME LABORATORY	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 493-152.
2019	492	REVENUE	0158	SEXUAL ASSAULT SERVICES & PREV	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 444-158.
2019	492	REVENUE	0160	BUSINESS DIST RTLR'S OCCUP TAX	NO	YES	AGENCY	
2019	492	REVENUE	0186	STATE AND LOCAL SALES TX REFRM	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0187	RTA OCCUP&USE TAX REPLACEMENT	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0188	COUNTY & MASS TRANSIT DISTRICT	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0189	LOCAL GOVERNMENT TAX	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0190	COUNTY OPTION MOTOR FUEL TAX	NO	YES	AGENCY	
2019	492	REVENUE	0217	STANDARDBRED PURSE	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 579-217.
2019	492	REVENUE	0219	COUNTY PUBLIC SAFETY ROT	NO	YES	AGENCY	
2019	492	REVENUE	0225	IL SPORTS FACILITIES	NO	YES	GENERAL	
2019	492	REVENUE	0229	SPORTS FACILITIES TAX	NO	YES	AGENCY	
2019	492	REVENUE	0240	EMERGENCY PUBLIC HEALTH	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0263	PRIVATE VEHICLE USE HOME RULE	NO	YES	AGENCY	
2019	492	REVENUE	0278	INCOME TAX REFUND	NO	YES	GENERAL	COLLAPSED TO 001.
2019	492	REVENUE	0286	IL AFFORDABLE HOUSING TRUST	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0294	USED TIRE MANAGEMENT	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0298	NATURAL AREAS ACQUISITION	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0299	OPEN SPACE LANDS ACQUIS&DEVEL	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0337	MPEA TRUST	NO	YES	AGENCY	
2019	492	REVENUE	0338	FEDERAL HOME INVESTMENT TRUST	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 551-338.
2019	492	REVENUE	0345	LONG TERM CARE PROVIDER	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 478-345.
2019	492	REVENUE	0364	IL TELECOM ACCESS CORPORATION	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 524-364.
2019	492	REVENUE	0377	MCCORMICK PLACE EXPANSION PROJ	NO	NO	AGENCY	ACCRUAL ONLY/REPORTED WITH 574-377.
2019	492	REVENUE	0384	TAX COMPLIANCE & ADMIN	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0401	PROTEST	NO	NO	AGENCY	ACCRUAL ONLY/REPORTED WITH 370-401.
2019	492	REVENUE	0412	COMMON SCHOOL	NO	YES	GENERAL	
2019	492	REVENUE	0452	IL TOURISM TAX	NO	YES	AGENCY	
2019	492	REVENUE	0498	SCHOOL FACILITY OCCUPATION	NO	YES	AGENCY	
2019	492	REVENUE	0514	STATE ASSET FORFEITURE	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 492-514.
2019	492	REVENUE	0515	LOCAL GOVERNMENT DISTRIBUTIVE	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0548	DRYCLEANER ENVIRON RESPONSE TR	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0550	SUPPLEMENTAL LOW INCOME ENERGY	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0558	FLOOD PREVENTION OCCUPATION	NO	YES	AGENCY	
2019	492	REVENUE	0564	RENEWABLE ENERGY RESOURCES TR	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0568	SCHOOL INFRASTRUCTURE	NO	YES	GENERAL	
2019	492	REVENUE	0571	ENERGY EFFICIENCY TRUST	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 420-571.
2019	492	REVENUE	0583	TAX SUSPENSE TRUST	NO	YES	AGENCY	
2019	492	REVENUE	0612	STATEWIDE 911	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 493-612.
2019	492	REVENUE	0621	INTERNATIONAL TOURISM	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0624	CHICAGO TRAVEL INDUSTRY PROMO	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 574-624.
2019	492	REVENUE	0627	PUBLIC TRANSPORTATION	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 494-627.
2019	492	REVENUE	0631	IL RACING QUARTR HORSE BREEDER	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 406-631.
2019	492	REVENUE	0632	HORSE RACING	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 579-632.
2019	492	REVENUE	0640	FUND FOR ADVNCMNT OF EDUCATION	NO	YES	GENERAL	COLLAPSED TO 001.
2019	492	REVENUE	0644	COMMITMENT TO HUMAN SERVICES	NO	YES	GENERAL	COLLAPSED TO 001.
2019	492	REVENUE	0648	DOWNSTATE PUBL TRANSPORTATION	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 494-648.
2019	492	REVENUE	0671	RENT PURCH AGREEMENT TX REFUND	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0694	CAPITAL PROJECTS	NO	YES	GENERAL	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	OTHER REPORTING REQUIREMENTS
2019	492	REVENUE	0717	ST METROEAST PARK & RECREATION	NO	YES	AGENCY	
2019	492	REVENUE	0719	MUNICIPAL TELECOMMUNICATIONS	NO	YES	AGENCY	
2019	492	REVENUE	0763	TOURISM PROMOTION	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 420-763.
2019	492	REVENUE	0793	HEALTHCARE PROVIDER RELIEF	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 478-793.
2019	492	REVENUE	0802	PERSONAL PROPERTY TAX REPLACE	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0812	RTA SALES TAX	NO	YES	AGENCY	
2019	492	REVENUE	0821	DRAM SHOP	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0841	METRO EAST MASS TRANS DIST TAX	NO	YES	AGENCY	
2019	492	REVENUE	0842	LOCAL GOV'T VIDEO GAMING DIST	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0861	TENN VALLEY AUTH LOCAL TRUST	NO	YES	AGENCY	
2019	492	REVENUE	0868	MUNICIPAL AUTO RENTING TAX	NO	YES	AGENCY	
2019	492	REVENUE	0869	COUNTY AUTOMOBILE RENTING TAX	NO	YES	AGENCY	
2019	492	REVENUE	0891	FORECLOSURE PREVENTION PROGRAM	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0892	ABANDONED RES PROP MUN REL PRG	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0925	COAL TECHNOLOGY DEV ASSIST	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 422-925.
2019	492	REVENUE	0930	SENIOR CITIZEN REAL EST DEF TA	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0960	BUILD ILLINOIS	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	0969	LOCAL TOURISM	NO	YES	SPECIAL REVENUE	
2019	492	REVENUE	1151	SURETY BOND FUND	NO	YES	AGENCY	
2019	492	REVENUE	1369	EVIDENCE FUND	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	493	STATE POLICE	0011	ROAD	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0041	WILDLIFE & FISH	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 422-041.
2019	493	STATE POLICE	0075	COMPASSION USE MED CANNABIS	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0087	ARSONIST REGISTRATION	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0148	MENTAL HEALTH REPORTING	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 444-148.
2019	493	STATE POLICE	0152	STATE CRIME LABORATORY	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0209	STATE POLICE FIREARM SERVICES	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0222	STATE POLICE DUI	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0237	MEDICAID FRAUD&ABUSE PREVENT	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0246	STATE POLICE VEHICLE	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0328	STATE POLICE VEHICLE MNTCE	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0400	MURDRER & VLNT OFNDR AGNST YTH	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0445	SEX OFFENDER INVESTIGATION	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0455	IL STATE TOLL HIGHWAY AUTH	NO	NO	ENTERPRISE	ACCUAL ONLY/REPORTED WITH 557-455.
2019	493	STATE POLICE	0514	STATE ASSET FORFEITURE	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0520	FEDERAL ASSET FORFEITURE	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0535	SEX OFFENDER REGISTRATION	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0536	LEADS MAINTENANCE	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0537	STATE OFFENDER DNA IDENTIFICAT	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0612	STATEWIDE 911	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0613	WIRELESS CARRIER REIMBURSEMENT	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 524-613.
2019	493	STATE POLICE	0637	STATE POLICE WIRELESS SERVICE	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0649	MOTOR CARRIER SAFETY INSPECTIO	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0652	OVER DIMNSNL LOAD POLICE ESCRT	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0694	CAPITAL PROJECTS	NO	YES	GENERAL	
2019	493	STATE POLICE	0705	STATE POLICE WHISTLEBLOWER REW	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0816	MONEY LAUNDERING ASSET RECOVER	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0817	STATE POLICE OPERATIONS ASSIST	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0846	STATE POLICE STREETGANG CRIME	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0878	DRUG TRAFFIC PREVENTION	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0879	TRAFFIC & CRIM CONVICTION SUR	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0893	FIREARM DEALER LICENSE CERT	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0904	IL STATE POLICE FEDERAL PROJ3	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	0906	STATE POLICE SERVICES	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	1199	SPECIAL ADVANCE FUND	NO	YES	GENERAL	COLLAPSED TO 001.
2019	493	STATE POLICE	1241	SEIZED FUND	NO	YES	AGENCY	
2019	493	STATE POLICE	1242	FORFEITURE FUND	NO	YES	SPECIAL REVENUE	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	OTHER REPORTING REQUIREMENTS
2019	493	STATE POLICE	1378	FEDERAL FORFEITURE PENDING CLOSURE ACCOUNT FUND	NO	YES	AGENCY	
2019	493	STATE POLICE	1379	FEDERAL FORFEITURE - DEPARTMENT OF TREASURY	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	1380	MONEY LAUNDERING SEIZED FUND	NO	YES	AGENCY	
2019	493	STATE POLICE	1381	MONEY LAUNDERING FORFEITED FUND	NO	YES	SPECIAL REVENUE	
2019	493	STATE POLICE	1432	SEIZED ABANDONED FUNDS	NO	YES	AGENCY	
2019	493	STATE POLICE	1433	GAMING COMMAND OAF FUND	NO	YES	SPECIAL REVENUE	
2019	494	TRANSPORTATION	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	494	TRANSPORTATION	0011	ROAD	NO	YES	SPECIAL REVENUE	
2019	494	TRANSPORTATION	0012	MOTOR FUEL TAX	NO	YES	SPECIAL REVENUE	
2019	494	TRANSPORTATION	0019	GRADE CROSSING PROTECTION	NO	YES	GENERAL	
2019	494	TRANSPORTATION	0046	AERONAUTICS	NO	YES	SPECIAL REVENUE	
2019	494	TRANSPORTATION	0095	FEDERAL/STATE/LOCAL AIRPORT	NO	YES	SPECIAL REVENUE	
2019	494	TRANSPORTATION	0101	GENERAL OBLIGATION BR&I	NO	YES	DEBT SERVICE	
2019	494	TRANSPORTATION	0233	INTERCITY PASSENGER RAIL	NO	YES	SPECIAL REVENUE	
2019	494	TRANSPORTATION	0249	SO SUBURBAN AIRPORT IMPROVEMNT	NO	YES	SPECIAL REVENUE	
2019	494	TRANSPORTATION	0265	STATE RAIL FREIGHT LOAN REPAY	NO	YES	SPECIAL REVENUE	
2019	494	TRANSPORTATION	0307	WORKING CAPITAL REVOLVING LOAN	NO	YES	SPECIAL REVENUE	
2019	494	TRANSPORTATION	0309	AIR TRANSPORTATION REVOLVING	NO	YES	INTERNAL SERVICE	
2019	494	TRANSPORTATION	0310	TAX RECOVERY	NO	YES	SPECIAL REVENUE	
2019	494	TRANSPORTATION	0413	MOTOR FUEL TAX-COUNTIES	NO	YES	SPECIAL REVENUE	COLLAPSED TO 012.
2019	494	TRANSPORTATION	0414	MOTOR FUEL TAX-MUNICIPALITIES	NO	YES	SPECIAL REVENUE	COLLAPSED TO 012.
2019	494	TRANSPORTATION	0415	MOTOR FUEL TAX-TOWN & ROAD DIS	NO	YES	SPECIAL REVENUE	COLLAPSED TO 012.
2019	494	TRANSPORTATION	0433	FEDERAL HIGH SPEED RAIL TRUST	NO	YES	SPECIAL REVENUE	
2019	494	TRANSPORTATION	0553	TRANSPORTATION BOND, SERIES A	NO	YES	CAPITAL PROJECTS	
2019	494	TRANSPORTATION	0554	TRANSPORTATION BOND, SERIES B	NO	YES	CAPITAL PROJECTS	
2019	494	TRANSPORTATION	0559	DOWNSTATE TRANSIT IMPROVEMENT	NO	YES	SPECIAL REVENUE	
2019	494	TRANSPORTATION	0589	TRANS SAFETY HIGHWAY HIRE-BACK	NO	YES	SPECIAL REVENUE	
2019	494	TRANSPORTATION	0627	PUBLIC TRANSPORTATION	NO	YES	GENERAL	
2019	494	TRANSPORTATION	0648	DOWNSTATE PUBL TRANSPORTATION	NO	YES	SPECIAL REVENUE	
2019	494	TRANSPORTATION	0669	AIRPORT LAND LOAN REVOLVING	NO	YES	SPECIAL REVENUE	
2019	494	TRANSPORTATION	0695	TRANSPORTATION BOND SERIES D	NO	YES	CAPITAL PROJECTS	
2019	494	TRANSPORTATION	0853	FEDERAL MASS TRANSIT TRUST	NO	YES	SPECIAL REVENUE	
2019	494	TRANSPORTATION	0863	CYCLE RIDER SAFETY TRAINING	NO	YES	SPECIAL REVENUE	
2019	494	TRANSPORTATION	0902	STATE CONSTRUCTION ACCOUNT	NO	YES	CAPITAL PROJECTS	
2019	494	TRANSPORTATION	0936	RAIL FREIGHT LOAN REPAYMENT	NO	YES	SPECIAL REVENUE	
2019	494	TRANSPORTATION	1438	HIGH SPEED RAIL - ESCROW ACCT	NO	YES	SPECIAL REVENUE	
2019	494	TRANSPORTATION	1494	IDOT CAPITAL PROJECTS FUND	NO	YES	CAPITAL PROJECTS	GAAP REPORTING ONLY.
2019	494	TRANSPORTATION	2494	IDOT DEBT SERVICE FUND	NO	YES	DEBT SERVICE	GAAP REPORTING ONLY.
2019	497	VETERANS' AFFAIRS	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	497	VETERANS' AFFAIRS	0236	IL VETERANS ASSISTANCE	NO	YES	GENERAL	
2019	497	VETERANS' AFFAIRS	0272	LASALLE VETERANS HOME	NO	YES	SPECIAL REVENUE	
2019	497	VETERANS' AFFAIRS	0273	ANNA VETERANS HOME	NO	YES	SPECIAL REVENUE	
2019	497	VETERANS' AFFAIRS	0286	IL AFFORDABLE HOUSING TRUST	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 492-286.
2019	497	VETERANS' AFFAIRS	0447	GI EDUCATION	NO	YES	SPECIAL REVENUE	
2019	497	VETERANS' AFFAIRS	0501	VETERANS' AFFAIRS STATE PROJEC	NO	YES	SPECIAL REVENUE	
2019	497	VETERANS' AFFAIRS	0619	QUINCY VETERAN HOME	NO	YES	SPECIAL REVENUE	
2019	497	VETERANS' AFFAIRS	0686	BUDGET STABILIZATION	NO	YES	GENERAL	
2019	497	VETERANS' AFFAIRS	0697	ROADSIDE MEMORIAL	NO	YES	SPECIAL REVENUE	
2019	497	VETERANS' AFFAIRS	0725	IL MILITARY FAMILY RELIEF	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 466-725.
2019	497	VETERANS' AFFAIRS	0775	VETERANS AFFAIRS LIBRARY GRANT	NO	YES	SPECIAL REVENUE	
2019	497	VETERANS' AFFAIRS	0897	VETERANS' AFFAIRS FED PROJECTS	NO	YES	SPECIAL REVENUE	
2019	497	VETERANS' AFFAIRS	0980	MANTENO VETERANS HOME	NO	YES	SPECIAL REVENUE	
2019	497	VETERANS' AFFAIRS	1152	BENEFITS TRUST FUND-QUINCY	NO	YES	SPECIAL REVENUE	
2019	497	VETERANS' AFFAIRS	1158	PROTESTANT CHAPEL FUND-QUINCY	NO	YES	SPECIAL REVENUE	
2019	497	VETERANS' AFFAIRS	1159	ST. LAWRENCE CHAPEL FUND-QUINCY	NO	YES	SPECIAL REVENUE	
2019	497	VETERANS' AFFAIRS	1219	BENEFITS TRUST FUND-MANTENO	NO	YES	SPECIAL REVENUE	
2019	497	VETERANS' AFFAIRS	1220	MEMBERS TRUST FUND-MANTENO	NO	YES	AGENCY	
2019	497	VETERANS' AFFAIRS	1246	MEMBERS TRUST FUND-QUINCY	NO	YES	AGENCY	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	OTHER REPORTING REQUIREMENTS
2019	497	VETERANS' AFFAIRS	1260	MEMBERS TRUST FUND-LASALLE	NO	YES	AGENCY	
2019	497	VETERANS' AFFAIRS	1261	BENEFITS TRUST FUND-LASALLE	NO	YES	SPECIAL REVENUE	
2019	497	VETERANS' AFFAIRS	1339	BENEFITS TRUST FUND-ANNA	NO	YES	SPECIAL REVENUE	
2019	497	VETERANS' AFFAIRS	1348	IHVA-MEMBERS TRUST FUND	NO	YES	AGENCY	
2019	497	VETERANS' AFFAIRS	1397	HOMELESS BENEFIT FUND-MANTENO	NO	YES	SPECIAL REVENUE	
2019	503	IL ARTS COUNCIL	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	503	IL ARTS COUNCIL	0657	IL ARTS COUNCIL FEDERAL GRANT	NO	YES	SPECIAL REVENUE	
2019	503	IL ARTS COUNCIL	1160	ILLINOIS ARTS COUNCIL RESTRICTED FUND	NO	NO	SPECIAL REVENUE	C.U. DEEMED N/M - NOT REPORTED.
2019	506	ABE LINCOLN PRES LIBRARY & MUS	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	506	ABE LINCOLN PRES LIBRARY & MUS	0763	TOURISM PROMOTION	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 420-763.
2019	506	ABE LINCOLN PRES LIBRARY & MUS	0776	PRES LIBR & MUSEUM OPERATING	NO	YES	GENERAL	
2019	506	ABE LINCOLN PRES LIBRARY & MUS	1331	CAPITAL DEVELOPMENT	NO	YES	SPECIAL REVENUE	
2019	507	GOVERNOR'S OFF OF MGT & BUDGET	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	507	GOVERNOR'S OFF OF MGT & BUDGET	0101	GENERAL OBLIGATION BR&I	NO	YES	DEBT SERVICE	
2019	507	GOVERNOR'S OFF OF MGT & BUDGET	0105	IL CIVIC CENTER BR&I	NO	YES	DEBT SERVICE	
2019	507	GOVERNOR'S OFF OF MGT & BUDGET	0141	CAPITAL DEVELOPMENT	NO	YES	CAPITAL PROJECTS	
2019	507	GOVERNOR'S OFF OF MGT & BUDGET	0212	FEDERAL FINANCING COST REIMB	NO	YES	AGENCY	
2019	507	GOVERNOR'S OFF OF MGT & BUDGET	0407	GRANT ACCOUNTABILITY/TRANSPNCY	NO	YES	INTERNAL SERVICE	
2019	507	GOVERNOR'S OFF OF MGT & BUDGET	0568	SCHOOL INFRASTRUCTURE	NO	YES	GENERAL	
2019	507	GOVERNOR'S OFF OF MGT & BUDGET	0970	BUILD ILLINOIS B R & I	NO	YES	DEBT SERVICE	
2019	507	GOVERNOR'S OFF OF MGT & BUDGET	0971	BUILD ILLINOIS BOND	NO	YES	CAPITAL PROJECTS	
2019	509	OFFICE OF INSPECTOR GENERAL	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	509	OFFICE OF INSPECTOR GENERAL	0627	PUBLIC TRANSPORTATION	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 494-627.
2019	510	EXECUTIVE ETHICS COMMISSION	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	511	CAPITAL DEVELOPMENT BOARD	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	511	CAPITAL DEVELOPMENT BOARD	0141	CAPITAL DEVELOPMENT	NO	YES	CAPITAL PROJECTS	
2019	511	CAPITAL DEVELOPMENT BOARD	0143	SCHOOL CONSTRUCTION	NO	YES	CAPITAL PROJECTS	
2019	511	CAPITAL DEVELOPMENT BOARD	0170	CDB SPECIAL PROJECTS	NO	YES	SPECIAL REVENUE	
2019	511	CAPITAL DEVELOPMENT BOARD	0215	CAPITAL DEVELOP BRD REVOLVING	NO	YES	SPECIAL REVENUE	
2019	511	CAPITAL DEVELOPMENT BOARD	0568	SCHOOL INFRASTRUCTURE	NO	YES	GENERAL	
2019	511	CAPITAL DEVELOPMENT BOARD	0617	CDB CONTRIBUTORY TRUST	NO	YES	CAPITAL PROJECTS	
2019	511	CAPITAL DEVELOPMENT BOARD	0971	BUILD ILLINOIS BOND	NO	YES	CAPITAL PROJECTS	
2019	517	CIVIL SERVICE COMMISSION	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	520	CORONER TRAINING BOARD	0635	DEATH CERTIFICATE SURCHARGE	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 482-635.
2019	524	IL COMMERCE COMMISSION	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	524	IL COMMERCE COMMISSION	0018	TRANSPORTATION REGULATORY	NO	YES	SPECIAL REVENUE	
2019	524	IL COMMERCE COMMISSION	0059	PUBLIC UTILITY	NO	YES	SPECIAL REVENUE	
2019	524	IL COMMERCE COMMISSION	0127	IL UNDERGROUND UTL FAC DAMAGE	NO	YES	SPECIAL REVENUE	
2019	524	IL COMMERCE COMMISSION	0364	IL TELECOM ACCESS CORPORATION	NO	YES	SPECIAL REVENUE	
2019	524	IL COMMERCE COMMISSION	0613	WIRELESS CARRIER REIMBURSEMENT	NO	YES	SPECIAL REVENUE	
2019	525	DRYCLEANER COUNCIL	0548	DRYCLEANER ENVIRON RESPONSE TR	NO	YES	SPECIAL REVENUE	
2019	526	DEAF & HARD OF HEARING COMM	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	526	DEAF & HARD OF HEARING COMM	0405	DEAF AND HARD OF HEARING SPECI	YES	YES	SPECIAL REVENUE	
2019	526	DEAF & HARD OF HEARING COMM	0449	INTERPRETERS FOR THE DEAF	YES	YES	SPECIAL REVENUE	
2019	527	COMPREHNSIVE HLTH INSURANCE BD	1250	COMPREHENSIVE HEALTH INSURANCE FUND	NO	YES	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	528	COURT OF CLAIMS	0001	GENERAL REVENUE	YES	YES	GENERAL	COURT OF CLAIMS.
2019	528	COURT OF CLAIMS	0007	EDUCATION ASSISTANCE	YES	YES	GENERAL	COURT OF CLAIMS.
2019	528	COURT OF CLAIMS	0011	ROAD	YES	YES	SPECIAL REVENUE	COURT OF CLAIMS.
2019	528	COURT OF CLAIMS	0012	MOTOR FUEL TAX	YES	YES	SPECIAL REVENUE	COURT OF CLAIMS.
2019	528	COURT OF CLAIMS	0045	AGRICULTURAL PREMIUM	YES	YES	GENERAL	COURT OF CLAIMS.
2019	528	COURT OF CLAIMS	0047	FIRE PREVENTION	YES	YES	SPECIAL REVENUE	COURT OF CLAIMS.
2019	528	COURT OF CLAIMS	0054	STATE PENSIONS	YES	YES	SPECIAL REVENUE	COURT OF CLAIMS.
2019	528	COURT OF CLAIMS	0059	PUBLIC UTILITY	YES	YES	SPECIAL REVENUE	COURT OF CLAIMS.
2019	528	COURT OF CLAIMS	0075	COMPASSION USE MED CANNABIS	YES	YES	SPECIAL REVENUE	COURT OF CLAIMS.
2019	528	COURT OF CLAIMS	0078	SOLID WASTE MANAGEMENT	YES	YES	SPECIAL REVENUE	COURT OF CLAIMS.
2019	528	COURT OF CLAIMS	0141	CAPITAL DEVELOPMENT	YES	YES	CAPITAL PROJECTS	COURT OF CLAIMS.
2019	528	COURT OF CLAIMS	0240	EMERGENCY PUBLIC HEALTH	YES	YES	SPECIAL REVENUE	COURT OF CLAIMS.
2019	528	COURT OF CLAIMS	0258	NURSING DEDICATED & PROFESSNL	YES	YES	SPECIAL REVENUE	COURT OF CLAIMS.

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	OTHER REPORTING REQUIREMENTS
2019	528	COURT OF CLAIMS	0294	USED TIRE MANAGEMENT	YES	YES	SPECIAL REVENUE	COURT OF CLAIMS.
2019	528	COURT OF CLAIMS	0298	NATURAL AREAS ACQUISITION	YES	YES	SPECIAL REVENUE	COURT OF CLAIMS.
2019	528	COURT OF CLAIMS	0344	CARE PROV FOR PERSONS WITH DD	YES	YES	GENERAL	COURT OF CLAIMS.
2019	528	COURT OF CLAIMS	0397	TRAUMA CENTER	YES	YES	GENERAL	COURT OF CLAIMS/COLLAPSED TO 001.
2019	528	COURT OF CLAIMS	0434	COURT OF CLAIMS ADMIN & GRANT	YES	YES	SPECIAL REVENUE	
2019	528	COURT OF CLAIMS	0523	DEPT OF CORRECTIONS REIMBURSEM	YES	YES	SPECIAL REVENUE	COURT OF CLAIMS.
2019	528	COURT OF CLAIMS	0550	SUPPLEMENTAL LOW INCOME ENERGY	YES	YES	SPECIAL REVENUE	COURT OF CLAIMS.
2019	528	COURT OF CLAIMS	0576	PESTICIDE CONTROL	YES	YES	SPECIAL REVENUE	COURT OF CLAIMS
2019	528	COURT OF CLAIMS	0644	COMMITMENT TO HUMAN SERVICES	YES	YES	GENERAL	COURT OF CLAIMS.
2019	528	COURT OF CLAIMS	0686	BUDGET STABILIZATION	YES	YES	GENERAL	COURT OF CLAIMS.
2019	528	COURT OF CLAIMS	0687	COURT OF CLAIMS FEDERAL GRANT	YES	YES	SPECIAL REVENUE	
2019	528	COURT OF CLAIMS	0733	TOBACCO SETTLEMENT RECOVERY	YES	YES	SPECIAL REVENUE	COURT OF CLAIMS.
2019	528	COURT OF CLAIMS	0843	COURT OF CLMS FD RC VIC CMP GT	YES	YES	SPECIAL REVENUE	
2019	528	COURT OF CLAIMS	0872	MATERNAL & CHILD HLTH SERV BLK	YES	YES	SPECIAL REVENUE	COURT OF CLAIMS.
2019	528	COURT OF CLAIMS	0879	TRAFFIC & CRIM CONVICTION SUR	YES	YES	SPECIAL REVENUE	COURT OF CLAIMS
2019	528	COURT OF CLAIMS	0963	VEHICLE INSPECTION	YES	YES	GENERAL	COURT OF CLAIMS.
2019	528	COURT OF CLAIMS	0971	BUILD ILLINOIS BOND	YES	YES	CAPITAL PROJECTS	COURT OF CLAIMS.
2019	531	ENVIRON PROTECT TRUST FUND COM	0845	ENVIRONMENTAL PROTECTION TRUST	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 532-845.
2019	532	ENVIRONMENTAL PROTECT AGENCY	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0012	MOTOR FUEL TAX	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0065	U S ENVIRONMENTAL PROTECTION	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0072	UNDERGROUND STORAGE TANK	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0074	EPA SPEC STATE PROJ TRUST	NO	YES	SPECIAL REVENUE	COLLAPSED TO 845.
2019	532	ENVIRONMENTAL PROTECT AGENCY	0078	SOLID WASTE MANAGEMENT	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0089	SUBTITLE D MANAGEMENT	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0091	CLEAN AIR ACT PERMIT	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0141	CAPITAL DEVELOPMENT	NO	YES	CAPITAL PROJECTS	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0154	EPA COURT ORDERED TRUST	NO	YES	PRIVATE-PURPOSE TRUST	MANUAL PACKAGE-PRIVATE PURPOSE TRUST.
2019	532	ENVIRONMENTAL PROTECT AGENCY	0207	POLLUTION CONTROL BOARD ST TR	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0214	BROWNFIELDS REDEVELOPMENT	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0270	WATER REVOLVING	NO	YES	ENTERPRISE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0277	POLLUTION CONTROL BOARD	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0288	COMMUNITY WATER SUPPLY LAB	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0294	USED TIRE MANAGEMENT	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0336	ENVIRONMENTAL LAB CERTIFICAT	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0401	PROTEST	NO	NO	AGENCY	ACCRUAL ONLY/REPORTED WITH 370-401.
2019	532	ENVIRONMENTAL PROTECT AGENCY	0422	ALTERNATE FUELS	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0551	ANTI-POLLUTION	NO	YES	CAPITAL PROJECTS	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0608	PARTNERS FOR CONSERVATION	NO	YES	GENERAL	COLLAPSED TO 001.
2019	532	ENVIRONMENTAL PROTECT AGENCY	0675	ELECTRONICS RECYCLING	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0731	IL CLEAN WATER FUND	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0738	ALTERNATIVE COMPLIANCE MARKET	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0774	OIL SPILL RESPONSE	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0819	VW SETTLMNT ENVIRN MITIGATION	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0820	DCEO ENERGY PROJECTS	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0828	HAZARDOUS WASTE	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0840	HAZARDOUS WASTE RESEARCH	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0845	ENVIRONMENTAL PROTECTION TRUST	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0859	FEDERAL ENERGY	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0944	ENVIRO PROTECT PERMIT & INSP	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0945	LANDFILL CLOSURE & POST-CLOSE	NO	YES	SPECIAL REVENUE	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0963	VEHICLE INSPECTION	NO	YES	GENERAL	
2019	532	ENVIRONMENTAL PROTECT AGENCY	0971	BUILD ILLINOIS BOND	NO	YES	CAPITAL PROJECTS	
2019	534	HEALTH INFO EXCHANGE AUTH	0606	HEALTH INFORMATION EXCHANGE	NO	YES	GENERAL	
2019	537	GUARDIAN & ADVOCACY COMM	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	537	GUARDIAN & ADVOCACY COMM	0297	GUARDIANSHIP & ADVOCACY	NO	YES	SPECIAL REVENUE	
2019	537	GUARDIAN & ADVOCACY COMM	1162	WARDS TRUST FUND	NO	YES	AGENCY	
2019	541	HISTORIC PRESERVATION AGENCY	0763	TOURISM PROMOTION	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 420-763.

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	OTHER REPORTING REQUIREMENTS
2019	541	HISTORIC PRESERVATION AGENCY	0776	PRES LIBR & MUSEUM OPERATING	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 506-776.
2019	542	COMMISSION ON HUMAN RIGHTS	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	546	IL CRIMINAL JUSTICE INFO AUTH	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	546	IL CRIMINAL JUSTICE INFO AUTH	0156	MTR VEH THEFT PREV & INS VERIF	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 350-156.
2019	546	IL CRIMINAL JUSTICE INFO AUTH	0184	ICJIA VIOLENCE PREVENTION	NO	YES	GENERAL	
2019	546	IL CRIMINAL JUSTICE INFO AUTH	0318	ICJIA VIO PREVENT SP PRJ	NO	YES	SPECIAL REVENUE	
2019	546	IL CRIMINAL JUSTICE INFO AUTH	0335	CRIMINAL JUSTICE INFO PROJECTS	NO	YES	SPECIAL REVENUE	
2019	546	IL CRIMINAL JUSTICE INFO AUTH	0488	CRIMINAL JUSTICE TRUST	NO	YES	SPECIAL REVENUE	
2019	546	IL CRIMINAL JUSTICE INFO AUTH	0513	IL STATE CRIME STOPPERS ASSOC	NO	YES	SPECIAL REVENUE	
2019	546	IL CRIMINAL JUSTICE INFO AUTH	0539	DEATH PENALTY ABOLITION	NO	YES	GENERAL	
2019	546	IL CRIMINAL JUSTICE INFO AUTH	0644	COMMITMENT TO HUMAN SERVICES	NO	YES	GENERAL	COLLAPSED TO 001.
2019	546	IL CRIMINAL JUSTICE INFO AUTH	0665	PRESCRIPT PILL & DRUG DISPOSAL	NO	YES	SPECIAL REVENUE	
2019	546	IL CRIMINAL JUSTICE INFO AUTH	0686	BUDGET STABILIZATION	NO	YES	GENERAL	
2019	548	IL EDUCAT LABOR RELATIONS BD	0802	PERSONAL PROPERTY TAX REPLACE	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 492-802.
2019	548	IL EDUCAT LABOR RELATIONS BD	0996	EDUC LABOR REL BD FAIR SHARE	NO	YES	AGENCY	
2019	551	IL HOUSING DEVELOPMENT AUTH	0338	FEDERAL HOME INVESTMENT TRUST	NO	NO	SPECIAL REVENUE	MANUAL PACKAGE-COMPONENT UNIT.
2019	551	IL HOUSING DEVELOPMENT AUTH	1107	SINGLE FAMILY MORTGAGE PURCHASE PROGRAM FUND	NO	YES	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	551	IL HOUSING DEVELOPMENT AUTH	1118	AMERICAN RECOVERY & REINVESTMENT ACT	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	551	IL HOUSING DEVELOPMENT AUTH	1120	HARDEST HIT	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	551	IL HOUSING DEVELOPMENT AUTH	1125	COMMUNITY DEVELOPMENT BLOCK GRANT	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	551	IL HOUSING DEVELOPMENT AUTH	1128	NEIGHBORHOOD STABILIZATION PROGRAM	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	551	IL HOUSING DEVELOPMENT AUTH	1130	IHDA DISPOSITION LLC FUND	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	551	IL HOUSING DEVELOPMENT AUTH	1135	BUILD ILLINOIS BOND PROGRAM FUND	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	551	IL HOUSING DEVELOPMENT AUTH	1137	ABANDONED PROPERTIES PROGRAM FUND	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	551	IL HOUSING DEVELOPMENT AUTH	1164	ADMINISTRATIVE FUND	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	551	IL HOUSING DEVELOPMENT AUTH	1165	MORTGAGE LOAN PROGRAM FUND	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	551	IL HOUSING DEVELOPMENT AUTH	1398	RENTAL HOUSING SUPPORT PROGRAM	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	551	IL HOUSING DEVELOPMENT AUTH	1430	HOME INVESTMENTS PARTNERSHIPS PROGRAM	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	551	IL HOUSING DEVELOPMENT AUTH	1431	SUPP.HOUSING FOR PERSONS WITH DISABILITIES	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	551	IL HOUSING DEVELOPMENT AUTH	1437	SAVE OUR NEIGHBORHOOD-FORECLOSURE PREV	NO	NO	ENTERPRISE	MANUAL PACKAGE - COMPONENT UNIT.
2019	551	IL HOUSING DEVELOPMENT AUTH	1439	NATIONAL HOUSING TRUST FUND	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	554	IL SPORTS FACILITIES AUTH	0225	IL SPORTS FACILITIES	NO	NO	GENERAL	ACCRUAL ONLY/REPORTED WITH 492-225.
2019	555	IL STATE BOARD OF INVESTMENTS	0529	IL STATE BOARD OF INVESTMENTS	NO	YES	PENSION TRUST	MANUAL PACKAGE-PENSION TRUST.
2019	557	IL STATE TOLL HIGHWAY AUTH	0455	IL STATE TOLL HIGHWAY AUTH	NO	YES	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	557	IL STATE TOLL HIGHWAY AUTH	1262	DEBT SERVICE RESERVE FUND	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	557	IL STATE TOLL HIGHWAY AUTH	1263	DEBT SERVICE ACCOUNT FUND	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	557	IL STATE TOLL HIGHWAY AUTH	1264	CONSTRUCTION ACCOUNT FUND	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	557	IL STATE TOLL HIGHWAY AUTH	1276	CAPITAL IMPROVEMENT ACCOUNT FUND	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	558	COUNCIL ON DEVELOPMENTAL DISAB	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	558	COUNCIL ON DEVELOPMENTAL DISAB	0131	COUNCIL ON DEV DISABILITIES	NO	YES	SPECIAL REVENUE	
2019	559	IL VIOLENCE PREVENTION AUTH	0318	ICJIA VIO PREVENT SP PRJ	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 546-318.
2019	560	IL FINANCE AUTHORITY	0205	IL FARMER & AGRI-BUSINESS LN	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	560	IL FINANCE AUTHORITY	0334	AMBULANCE REVOLVING LOAN	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 592-334.
2019	560	IL FINANCE AUTHORITY	0572	FIRE TRUCK REVOLVING LOAN	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 592-572.
2019	560	IL FINANCE AUTHORITY	0994	IL AGRICULTURAL LOAN GUARANTEE	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	560	IL FINANCE AUTHORITY	1201	ILLINOIS VENTURE INVESTMENT FUND	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	560	IL FINANCE AUTHORITY	1203	INDUSTRIAL REVENUE BOND INSURANCE FUND	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	560	IL FINANCE AUTHORITY	1229	ILLINOIS HOUSING PARTNERSHIP PROGRAM FUND	NO	NO	SPECIAL REVENUE	MANUAL PACKAGE-COMPONENT UNIT.
2019	560	IL FINANCE AUTHORITY	1326	CREDIT ENHANCEMENT DEVELOPMENT FUND	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	560	IL FINANCE AUTHORITY	1365	IFA REVOLVING LOAN DEBT SERVICE FUND	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	560	IL FINANCE AUTHORITY	1367	IFA OPERATING FUND	NO	YES	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	560	IL FINANCE AUTHORITY	1411	METRO EAST POLICE DISTRICT FUND	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	560	IL FINANCE AUTHORITY	1422	LOCAL GOVERNMENT BORROWING FUND	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	560	IL FINANCE AUTHORITY	1423	AMBULANCE REVOLVING LOAN FUND	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	560	IL FINANCE AUTHORITY	1424	FIRE TRUCK REVOLVING LOAN FUND	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	560	IL FINANCE AUTHORITY	1425	DACA LOAN PROGRAM FUND	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	560	IL FINANCE AUTHORITY	1426	IL FINANCE AUTHORITY DEVELOPMENT FUND	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	561	TOBACCO SETTLEMENT AUTHORITY	1403	RAILSPLITTER TRUSTEE ACCOUNT FUND	NO	YES	SPECIAL REVENUE	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	OTHER REPORTING REQUIREMENTS
2019	562	PROCUREMENT POLICY BOARD	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	563	IL WORKERS' COMPENSATION COMMI	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	563	IL WORKERS' COMPENSATION COMMI	0179	INJURED WORKERS' BENEFIT	NO	YES	ENTERPRISE	
2019	563	IL WORKERS' COMPENSATION COMMI	0274	SELF-INSURERS ADMINISTRATION	NO	YES	ENTERPRISE	
2019	563	IL WORKERS' COMPENSATION COMMI	0431	SECOND INJURY	NO	YES	SPECIAL REVENUE	
2019	563	IL WORKERS' COMPENSATION COMMI	0534	IL WORKERS' COMP COMM OPERATNS	NO	YES	SPECIAL REVENUE	
2019	563	IL WORKERS' COMPENSATION COMMI	0685	RATE ADJUSTMENT	NO	YES	SPECIAL REVENUE	
2019	563	IL WORKERS' COMPENSATION COMMI	0848	SETTLEMENT	NO	YES	SPECIAL REVENUE	
2019	563	IL WORKERS' COMPENSATION COMMI	0940	SELF-INSURERS SECURITY	NO	YES	ENTERPRISE	
2019	564	IL INDEPENDENT TAX TRIBUNAL	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	564	IL INDEPENDENT TAX TRIBUNAL	0169	IL INDEPENDENT TAX TRIBUNAL	NO	YES	SPECIAL REVENUE	
2019	565	ILLINOIS GAMING BOARD	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	565	ILLINOIS GAMING BOARD	0007	EDUCATION ASSISTANCE	NO	YES	GENERAL	
2019	565	ILLINOIS GAMING BOARD	0129	STATE GAMING	NO	YES	SPECIAL REVENUE	
2019	565	ILLINOIS GAMING BOARD	0694	CAPITAL PROJECTS	NO	YES	GENERAL	
2019	565	ILLINOIS GAMING BOARD	0842	LOCAL GOV'T VIDEO GAMING DIST	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 492-842.
2019	568	STATE CHARTER SCHOOL COMM	0674	STATE CHARTER SCHOOL COMM	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 586-674.
2019	569	IL LAW ENFORCE TRAIN & STDS BD	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	569	IL LAW ENFORCE TRAIN & STDS BD	0356	LAW ENFORCEMENT CAMERA GRANT	NO	YES	SPECIAL REVENUE	
2019	569	IL LAW ENFORCE TRAIN & STDS BD	0517	POLICE TRAINING BOARD SERVICES	NO	YES	SPECIAL REVENUE	
2019	569	IL LAW ENFORCE TRAIN & STDS BD	0879	TRAFFIC & CRIM CONVICTION SUR	NO	YES	SPECIAL REVENUE	
2019	569	IL LAW ENFORCE TRAIN & STDS BD	0923	LAW ENF OFF TRNG BD FED PROJ	NO	YES	SPECIAL REVENUE	
2019	571	MEDICAL DISTRICT COMM	1377	IMD RESTRICTED PROGRAM FUND	NO	YES	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	574	METRO PIER & EXPOSITION AUTH	0053	METRO EXPO AUD & OFFICE BLDG	YES	YES	GENERAL	
2019	574	METRO PIER & EXPOSITION AUTH	0377	MCCORMICK PLACE EXPANSION PROJ	YES	YES	AGENCY	
2019	574	METRO PIER & EXPOSITION AUTH	0624	CHICAGO TRAVEL INDUSTRY PROMO	YES	YES	SPECIAL REVENUE	
2019	574	METRO PIER & EXPOSITION AUTH	0814	METRO PIER AND EXPO INCENTIVE	YES	YES	GENERAL	
2019	574	METRO PIER & EXPOSITION AUTH	0941	MPEA GRANTS	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 370-941.
2019	574	METRO PIER & EXPOSITION AUTH	0961	MFEA IMPROVEMENT BOND	YES	YES	SPECIAL REVENUE	COLLAPSED TO 960.
2019	578	PRISONER REVIEW BOARD	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	578	PRISONER REVIEW BOARD	0366	PRISONER REVIEW BD VHCL & EQUP	NO	YES	SPECIAL REVENUE	
2019	579	RACING BOARD	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	579	RACING BOARD	0217	STANDARDBRED PURSE	NO	YES	SPECIAL REVENUE	
2019	579	RACING BOARD	0271	IL RACING BOARD CHARITY	NO	YES	SPECIAL REVENUE	
2019	579	RACING BOARD	0632	HORSE RACING	NO	YES	SPECIAL REVENUE	
2019	579	RACING BOARD	0785	QUARTER HORSE PURSE	NO	YES	SPECIAL REVENUE	
2019	580	PROPERTY TAX APPEAL BOARD	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	580	PROPERTY TAX APPEAL BOARD	0802	PERSONAL PROPERTY TAX REPLACE	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 492-802.
2019	583	SEX OFFENDER MANAGEMENT BOARD	0527	SEX OFFENDER MANAGEMENT BOARD	NO	YES	SPECIAL REVENUE	
2019	585	SW IL DEVELOPMENT AUTHORITY	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	585	SW IL DEVELOPMENT AUTHORITY	1277	SWIDA OPERATING FUND	NO	YES	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	585	SW IL DEVELOPMENT AUTHORITY	1278	SWIDA ENTERPRISE FUND	NO	NO	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	586	STATE BOARD OF EDUCATION	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	586	STATE BOARD OF EDUCATION	0007	EDUCATION ASSISTANCE	NO	YES	GENERAL	
2019	586	STATE BOARD OF EDUCATION	0016	TEACHER CERTIFICATE FEE REVOLV	NO	YES	SPECIAL REVENUE	
2019	586	STATE BOARD OF EDUCATION	0031	DRIVERS EDUCATION	NO	YES	SPECIAL REVENUE	
2019	586	STATE BOARD OF EDUCATION	0130	SCHOOL DIST EMERG FINANC ASST	NO	YES	SPECIAL REVENUE	
2019	586	STATE BOARD OF EDUCATION	0143	SCHOOL CONSTRUCTION	NO	YES	CAPITAL PROJECTS	
2019	586	STATE BOARD OF EDUCATION	0144	SBE SPECIAL PURPOSE TRUST	NO	YES	SPECIAL REVENUE	
2019	586	STATE BOARD OF EDUCATION	0159	SBE TEACHER CERTIFICATION INST	NO	YES	SPECIAL REVENUE	
2019	586	STATE BOARD OF EDUCATION	0410	SBE FEDERAL DEPT OF AGRI	NO	YES	SPECIAL REVENUE	
2019	586	STATE BOARD OF EDUCATION	0412	COMMON SCHOOL	NO	YES	GENERAL	
2019	586	STATE BOARD OF EDUCATION	0512	AFTER SCHOOL RESCUE	NO	YES	SPECIAL REVENUE	
2019	586	STATE BOARD OF EDUCATION	0560	SBE FEDERAL AGENCY SERVICES	NO	YES	SPECIAL REVENUE	
2019	586	STATE BOARD OF EDUCATION	0561	SBE FEDERAL DEPT OF EDUCATION	NO	YES	SPECIAL REVENUE	
2019	586	STATE BOARD OF EDUCATION	0567	CHARTER SCHOOLS REVOLVING LOAN	NO	YES	SPECIAL REVENUE	
2019	586	STATE BOARD OF EDUCATION	0568	SCHOOL INFRASTRUCTURE	NO	YES	GENERAL	
2019	586	STATE BOARD OF EDUCATION	0569	SCHOOL TECHNOLOGY REVOLV LN	NO	YES	SPECIAL REVENUE	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	OTHER REPORTING REQUIREMENTS
2019	586	STATE BOARD OF EDUCATION	0605	TEMPORARY RELOCATION EXPENSES	NO	YES	SPECIAL REVENUE	
2019	586	STATE BOARD OF EDUCATION	0640	FUND FOR ADVNCMNT OF EDUCATION	NO	YES	GENERAL	COLLAPSED TO 001.
2019	586	STATE BOARD OF EDUCATION	0674	STATE CHARTER SCHOOL COMM	NO	YES	SPECIAL REVENUE	
2019	586	STATE BOARD OF EDUCATION	0802	PERSONAL PROPERTY TAX REPLACE	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 492-802.
2019	587	STATE BOARD OF ELECTIONS	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	587	STATE BOARD OF ELECTIONS	0206	HELP ILLINOIS VOTE	NO	YES	SPECIAL REVENUE	
2019	587	STATE BOARD OF ELECTIONS	0802	PERSONAL PROPERTY TAX REPLACE	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 492-802.
2019	588	IL EMERGENCY MANAGEMENT AGCY	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	588	IL EMERGENCY MANAGEMENT AGCY	0067	RADIATION PROTECTION	NO	YES	SPECIAL REVENUE	
2019	588	IL EMERGENCY MANAGEMENT AGCY	0173	EMERGENCY PLANNING & TRAINING	NO	YES	SPECIAL REVENUE	
2019	588	IL EMERGENCY MANAGEMENT AGCY	0191	INDOOR RADON MITIGATION	NO	YES	SPECIAL REVENUE	
2019	588	IL EMERGENCY MANAGEMENT AGCY	0484	NUCLEAR CIVIL PROTECTION PLAN	NO	YES	SPECIAL REVENUE	
2019	588	IL EMERGENCY MANAGEMENT AGCY	0491	FEDERAL AID DISASTER	NO	YES	SPECIAL REVENUE	
2019	588	IL EMERGENCY MANAGEMENT AGCY	0497	FEDERAL CIVIL PREPARED ADMIN	NO	YES	SPECIAL REVENUE	
2019	588	IL EMERGENCY MANAGEMENT AGCY	0588	SEPTEMBER 11TH	NO	YES	SPECIAL REVENUE	
2019	588	IL EMERGENCY MANAGEMENT AGCY	0667	DISASTER RESPONSE AND RECOVERY	NO	YES	GENERAL	
2019	588	IL EMERGENCY MANAGEMENT AGCY	0710	HOMELAND SEC EMERG PREPAR TRST	NO	YES	SPECIAL REVENUE	
2019	588	IL EMERGENCY MANAGEMENT AGCY	0796	NUC SAFETY EMERG PREPAREDNESS	NO	YES	SPECIAL REVENUE	
2019	588	IL EMERGENCY MANAGEMENT AGCY	0882	SHEFFIELD 2/1982 AGREED ORDER	NO	YES	SPECIAL REVENUE	
2019	588	IL EMERGENCY MANAGEMENT AGCY	0942	LOW-LEVEL RAD WSTE FAC DEV&OP	NO	YES	SPECIAL REVENUE	
2019	588	IL EMERGENCY MANAGEMENT AGCY	0943	LOW-LEVEL RAD WSTE FAC CLS&CMP	NO	YES	SPECIAL REVENUE	
2019	589	STATE EMPLOYEES' RETIRE SYSTEM	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	589	STATE EMPLOYEES' RETIRE SYSTEM	0479	STATE EMPLOYEES RETIREMENT SYS	NO	YES	PENSION TRUST	MANUAL PACKAGE-PENSION TRUST.
2019	589	STATE EMPLOYEES' RETIRE SYSTEM	0825	PENSION OBL ACCELERATION BOND	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 370-825.
2019	590	IL LABOR RELATIONS BOARD	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	591	STATE POLICE MERIT BOARD	0166	ST POLICE MERIT BD PUB SAFETY	YES	YES	SPECIAL REVENUE	
2019	592	OFFICE OF THE STATE FIRE MARSH	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	592	OFFICE OF THE STATE FIRE MARSH	0047	FIRE PREVENTION	NO	YES	SPECIAL REVENUE	
2019	592	OFFICE OF THE STATE FIRE MARSH	0072	UNDERGROUND STORAGE TANK	NO	YES	SPECIAL REVENUE	
2019	592	OFFICE OF THE STATE FIRE MARSH	0334	AMBULANCE REVOLVING LOAN	NO	YES	SPECIAL REVENUE	
2019	592	OFFICE OF THE STATE FIRE MARSH	0510	IL FIRE FIGHTERS' MEMORIAL	NO	YES	SPECIAL REVENUE	
2019	592	OFFICE OF THE STATE FIRE MARSH	0572	FIRE TRUCK REVOLVING LOAN	NO	YES	SPECIAL REVENUE	
2019	592	OFFICE OF THE STATE FIRE MARSH	0580	FIRE PREVENTION DIVISION	NO	YES	SPECIAL REVENUE	
2019	593	TEACHERS' RETIREMENT SYSTEM	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	593	TEACHERS' RETIREMENT SYSTEM	0007	EDUCATION ASSISTANCE	YES	YES	GENERAL	
2019	593	TEACHERS' RETIREMENT SYSTEM	0203	TCHR HEALTH INSURANCE SECURITY	NO	NO	PENSION TRUST	ACCRUAL ONLY/REPORTED WITH 416-203.
2019	593	TEACHERS' RETIREMENT SYSTEM	0412	COMMON SCHOOL	YES	YES	GENERAL	
2019	593	TEACHERS' RETIREMENT SYSTEM	0473	TEACHERS RETIREMENT SYSTEM	NO	YES	PENSION TRUST	MANUAL PACKAGE-PENSION TRUST.
2019	593	TEACHERS' RETIREMENT SYSTEM	0825	PENSION OBL ACCELERATION BOND	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 370-825.
2019	594	TEACHERS' PENS & RETIRE SYS, C	0412	COMMON SCHOOL	YES	YES	GENERAL	
2019	598	UPPER IL RIVER VALLEY DEVEL AU	1314	UPPER ILLINOIS RIVER VALLEY DEVELOPMENT AUTHORITY	NO	YES	ENTERPRISE	MANUAL PACKAGE-COMPONENT UNIT.
2019	601	BOARD OF HIGHER EDUCATION	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	601	BOARD OF HIGHER EDUCATION	0082	DISTANCE LEARNING	NO	YES	SPECIAL REVENUE	
2019	601	BOARD OF HIGHER EDUCATION	0660	ACADEMIC QUALITY ASSURANCE	NO	YES	SPECIAL REVENUE	
2019	601	BOARD OF HIGHER EDUCATION	0661	PRIVATE CLLGE ACDMC QUAL ASSUR	NO	YES	SPECIAL REVENUE	
2019	601	BOARD OF HIGHER EDUCATION	0736	BHE STATE PROJECTS	NO	YES	SPECIAL REVENUE	
2019	601	BOARD OF HIGHER EDUCATION	0751	PRIV BUS & VOC SCHL QLTY ASRNC	NO	YES	SPECIAL REVENUE	
2019	601	BOARD OF HIGHER EDUCATION	0766	BHE DATA & RESEARCH COST RECOV	NO	YES	SPECIAL REVENUE	
2019	601	BOARD OF HIGHER EDUCATION	0983	BHE FEDERAL GRANTS	NO	YES	SPECIAL REVENUE	
2019	608	CHICAGO STATE UNIVERSITY	0007	EDUCATION ASSISTANCE	YES	YES	GENERAL	
2019	608	CHICAGO STATE UNIVERSITY	0022	GENERAL PROFESSIONS DEDICATED	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 440-022.
2019	608	CHICAGO STATE UNIVERSITY	0223	CHICAGO ST UNIV ED IMPROVEMENT	YES	YES	SPECIAL REVENUE	
2019	608	CHICAGO STATE UNIVERSITY	1501	UNIVERSITY REPORTING PACKAGE	NO	YES		MANUAL PACKAGE-UNIVERSITY.
2019	612	EASTERN IL UNIVERSITY	0007	EDUCATION ASSISTANCE	YES	YES	GENERAL	
2019	612	EASTERN IL UNIVERSITY	0417	STATE COLLEGE & UNIV TRUST	YES	YES	SPECIAL REVENUE	
2019	612	EASTERN IL UNIVERSITY	1501	UNIVERSITY REPORTING PACKAGE	NO	YES		MANUAL PACKAGE-UNIVERSITY.
2019	616	GOVERNORS STATE UNIVERSITY	0007	EDUCATION ASSISTANCE	YES	YES	GENERAL	
2019	616	GOVERNORS STATE UNIVERSITY	1501	UNIVERSITY REPORTING PACKAGE	NO	YES		MANUAL PACKAGE-UNIVERSITY.

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	OTHER REPORTING REQUIREMENTS
2019	620	NORTHEASTERN IL UNIVERSITY	0007	EDUCATION ASSISTANCE	YES	YES	GENERAL	
2019	620	NORTHEASTERN IL UNIVERSITY	1501	UNIVERSITY REPORTING PACKAGE	NO	YES		MANUAL PACKAGE UNIVERSITY.
2019	628	WESTERN IL UNIVERSITY	0007	EDUCATION ASSISTANCE	YES	YES	GENERAL	
2019	628	WESTERN IL UNIVERSITY	0417	STATE COLLEGE & UNIV TRUST	YES	YES	SPECIAL REVENUE	
2019	628	WESTERN IL UNIVERSITY	1501	UNIVERSITY REPORTING PACKAGE	NO	YES		MANUAL PACKAGE-UNIVERSITY.
2019	636	ILLINOIS STATE UNIVERSITY	0007	EDUCATION ASSISTANCE	YES	YES	GENERAL	
2019	636	ILLINOIS STATE UNIVERSITY	0417	STATE COLLEGE & UNIV TRUST	YES	YES	SPECIAL REVENUE	
2019	636	ILLINOIS STATE UNIVERSITY	1501	UNIVERSITY REPORTING PACKAGE	NO	YES		MANUAL PACKAGE-UNIVERSITY.
2019	644	NORTHERN IL UNIVERSITY	0007	EDUCATION ASSISTANCE	YES	YES	GENERAL	
2019	644	NORTHERN IL UNIVERSITY	0417	STATE COLLEGE & UNIV TRUST	YES	YES	SPECIAL REVENUE	
2019	644	NORTHERN IL UNIVERSITY	1501	UNIVERSITY REPORTING PACKAGE	NO	YES		MANUAL PACKAGE UNIVERSITY.
2019	664	SOUTHERN IL UNIVERSITY	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	664	SOUTHERN IL UNIVERSITY	0007	EDUCATION ASSISTANCE	YES	YES	GENERAL	
2019	664	SOUTHERN IL UNIVERSITY	0022	GENERAL PROFESSIONS DEDICATED	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 440-022.
2019	664	SOUTHERN IL UNIVERSITY	0417	STATE COLLEGE & UNIV TRUST	YES	YES	SPECIAL REVENUE	
2019	664	SOUTHERN IL UNIVERSITY	1501	UNIVERSITY REPORTING PACKAGE	NO	YES		MANUAL PACKAGE-UNIVERSITY.
2019	676	UNIVERSITY OF ILLINOIS	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	676	UNIVERSITY OF ILLINOIS	0007	EDUCATION ASSISTANCE	YES	YES	GENERAL	
2019	676	UNIVERSITY OF ILLINOIS	0022	GENERAL PROFESSIONS DEDICATED	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 440-022.
2019	676	UNIVERSITY OF ILLINOIS	0047	FIRE PREVENTION	YES	YES	SPECIAL REVENUE	
2019	676	UNIVERSITY OF ILLINOIS	0240	EMERGENCY PUBLIC HEALTH	YES	YES	SPECIAL REVENUE	
2019	676	UNIVERSITY OF ILLINOIS	0294	USED TIRE MANAGEMENT	YES	YES	SPECIAL REVENUE	
2019	676	UNIVERSITY OF ILLINOIS	0417	STATE COLLEGE & UNIV TRUST	YES	YES	SPECIAL REVENUE	
2019	676	UNIVERSITY OF ILLINOIS	0840	HAZARDOUS WASTE RESEARCH	YES	YES	SPECIAL REVENUE	
2019	676	UNIVERSITY OF ILLINOIS	1501	UNIVERSITY REPORTING PACKAGE	NO	YES		MANUAL PACKAGE-UNIVERSITY.
2019	684	IL COMMUNITY COLLEGE BOARD	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	684	IL COMMUNITY COLLEGE BOARD	0007	EDUCATION ASSISTANCE	NO	YES	GENERAL	
2019	684	IL COMMUNITY COLLEGE BOARD	0070	ICCB RESEARCH AND TECHNOLOGY	NO	YES	SPECIAL REVENUE	
2019	684	IL COMMUNITY COLLEGE BOARD	0161	HI SCHOOL EQUIVALENCY TESTING	NO	YES	SPECIAL REVENUE	
2019	684	IL COMMUNITY COLLEGE BOARD	0339	IL COMM COLL BRD CONTRCT & GRT	NO	YES	SPECIAL REVENUE	
2019	684	IL COMMUNITY COLLEGE BOARD	0350	ICCB FEDERAL TRUST	NO	YES	SPECIAL REVENUE	
2019	684	IL COMMUNITY COLLEGE BOARD	0692	ICCB ADULT EDUCATION	NO	YES	SPECIAL REVENUE	
2019	684	IL COMMUNITY COLLEGE BOARD	0772	CAREER AND TECHNICAL EDUCATION	NO	YES	SPECIAL REVENUE	
2019	684	IL COMMUNITY COLLEGE BOARD	0802	PERSONAL PROPERTY TAX REPLACE	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 492-802.
2019	691	IL STUDENT ASSISTANCE COMM	0001	GENERAL REVENUE	NO	YES	GENERAL	
2019	691	IL STUDENT ASSISTANCE COMM	0007	EDUCATION ASSISTANCE	NO	YES	GENERAL	
2019	691	IL STUDENT ASSISTANCE COMM	0092	FEDERAL CONGRESS TEACHR SCHL	NO	YES	SPECIAL REVENUE	
2019	691	IL STUDENT ASSISTANCE COMM	0242	ISAC ACCOUNTS RECEIVABLE	NO	YES	SPECIAL REVENUE	
2019	691	IL STUDENT ASSISTANCE COMM	0259	OPTOMETRIC LICN & DISC BRD	NO	NO	SPECIAL REVENUE	ACCRUAL ONLY/REPORTED WITH 440-259.
2019	691	IL STUDENT ASSISTANCE COMM	0418	UNIVERSITY GRANT	NO	YES	SPECIAL REVENUE	
2019	691	IL STUDENT ASSISTANCE COMM	0557	IL PREPAID TUITION TRUST	NO	YES	ENTERPRISE	
2019	691	IL STUDENT ASSISTANCE COMM	0640	FUND FOR ADVNCMNT OF EDUCATION	NO	YES	GENERAL	COLLAPSED TO 001.
2019	691	IL STUDENT ASSISTANCE COMM	0663	FEDERAL STUDENT LOAN	NO	YES	ENTERPRISE	
2019	691	IL STUDENT ASSISTANCE COMM	0664	STUDENT LOAN OPERATING	NO	YES	ENTERPRISE	
2019	691	IL STUDENT ASSISTANCE COMM	0677	IL STDNT ASST COMM CONTR & GRT	NO	YES	SPECIAL REVENUE	
2019	691	IL STUDENT ASSISTANCE COMM	0701	FEDERAL STUDENT INCENTIVE TR	NO	YES	SPECIAL REVENUE	
2019	691	IL STUDENT ASSISTANCE COMM	0721	NATIONAL GD AND NAVAL MIL GRNT	NO	YES	SPECIAL REVENUE	
2019	691	IL STUDENT ASSISTANCE COMM	0753	GOLDEN APPLE SCHOLARS OF ILL	NO	YES	SPECIAL REVENUE	
2019	691	IL STUDENT ASSISTANCE COMM	1174	ILLINOIS DESIGNATED ACCOUNT PURCHASE PROGRAM FUND	NO	YES	ENTERPRISE	
2019	691	IL STUDENT ASSISTANCE COMM	1325	ISAC COP DEBT SERVICE FUND	NO	YES	DEBT SERVICE	
2019	692	IL MATH AND SCIENCE ACADEMY	0007	EDUCATION ASSISTANCE	NO	YES	GENERAL	
2019	692	IL MATH AND SCIENCE ACADEMY	0359	IMSA SPECIAL PURPOSES TRUST	NO	YES	SPECIAL REVENUE	
2019	692	IL MATH AND SCIENCE ACADEMY	0768	IL MATH & SCIENCE ACAD INCOME	NO	YES	SPECIAL REVENUE	
2019	692	IL MATH AND SCIENCE ACADEMY	1223	IMSA OPERATING FUND	NO	YES	SPECIAL REVENUE	
2019	692	IL MATH AND SCIENCE ACADEMY	1366	GENERAL REVENUE	NO	YES	AGENCY	
2019	693	STATE UNIV RETIREMENT SYS	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	693	STATE UNIV RETIREMENT SYS	0007	EDUCATION ASSISTANCE	YES	YES	GENERAL	
2019	693	STATE UNIV RETIREMENT SYS	0054	STATE PENSIONS	YES	YES	SPECIAL REVENUE	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	OTHER REPORTING REQUIREMENTS
2019	693	STATE UNIV RETIREMENT SYS	0577	COMMUNITY COLLEGE HEALTH INSUR	NO	NO	PENSION TRUST	ACCRUAL ONLY/REPORTED WITH 416-577.
2019	693	STATE UNIV RETIREMENT SYS	1178	STATE UNIVERSITIES' RETIREMENT SYSTEM FUND	NO	YES	PENSION TRUST	MANUAL PACKAGE-PENSION TRUST.
2019	693	STATE UNIV RETIREMENT SYS	2178	STATE UNIVERSITIES RETIREMENT SYSTEM-DEFINED CONTR	NO	NO	PENSION TRUST	MANUAL PACKAGE-PENSION TRUST.
2019	695	STATE UNIV CIVIL SERV MERIT BD	0001	GENERAL REVENUE	YES	YES	GENERAL	
2019	697	IL MATHEMATICS & SCIENCE ACAD	1251	IMS FOUNDATION ADVANCEMENT OF EDUCATION FUND	NO	NO	ENTERPRISE	C.U. DEEMED N/M - NOT REPORTED.

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July 1, 2020

PROCEDURE CHART OF ACCOUNTS

REVISION NUMBER
21-001

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

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
107	Securities lending collateral with State Treasurer	Lending of securities to other entities for collateral with a simultaneous agreement to return collateral for the same securities in the future.	Securities lending collateral purchased by the State Treasurer.

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PROCEDURE CHART OF ACCOUNTS

REVISION NUMBER
21-001

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>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>
		<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>	

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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
116	Investments, total	Account 111 plus account 115.	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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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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 insurance costs, current	The portion of insurance costs associated with the issuance of bonds which are payable within one year of the date of the statement of net position which has not yet been amortized.	Prepaid insurance costs on new bonds allocated to the amount of bonds payable within one year of the date of the statement of net position.
149	Unamortized bond insurance costs, long-term	The portion of insurance costs associated with the issuance of bonds which are payable within one year of the date of the statement of net position which has not yet been amortized.	Prepaid insurance costs on new bonds allocated to the amount of bonds payable after one year of the date of the statement of net position.
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	<u>Proprietary Funds Only</u> -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.
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.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
157	Loans and notes receivable, long-term, net	<u>Proprietary Funds Only</u> - Account 155, less account 156	N/A
158	Loans and notes receivable, total	Account 154 plus account 157	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.
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.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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
171	Restricted assets-cash on deposit with State Treasurer	<u>Component Unit Funds Only</u> - Cash on deposit with State Treasurer which is restricted for use by legal or contractual requirements.	Cash on deposit with State Treasurer restricted (I-Pass accounts)

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
175	Other assets, current	Assets of monetary value excluding those accounts listed previously.	Utility deposits.
176	Other assets, long-term	<u>Proprietary Funds Only</u> - Assets of monetary value excluding those accounts listed previously which are long-term in nature.	Utility deposits.
177	Total other assets	<u>Proprietary Funds Only</u> - Account 175 plus account 176.	N/A
180	Total assets	The sum of accounts 105, 107, 116, 125, 130, 140, 141, 144, 147, 148, 149, 150, 151, 158, 159, 160, 161, 162, 163, 164, 165, 166, 170, and 177.	N/A
181	Deferred outflows of resources – accumulated decrease in fair value of derivatives	<u>Proprietary and Component Unit Funds only</u> – The change in the fair value of derivatives reported as a deferred outflow or inflow of resources.	The change in fair value of derivative instruments.
182	Deferred outflows of resources – unamortized deferred amounts on bond refundings	<u>Proprietary and Component Unit Funds only</u> - 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. (<i>Deferred outflow of resources</i>)	See SAMS procedure 31.45.10.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
183	Deferred outflows of resources – Unamortized deferred amounts on certificates refunding	<u>Proprietary and Component Unit Funds only</u> - 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. (<i>Deferred outflow of resources</i>)	See SAMS procedure 31.45.10.
184	Deferred outflows of resources – intra-entity transfers of future revenues	Amounts paid in relation to a sales or transfer agreement which will be recognized over the term of the agreement.	Sale of future tobacco settlement revenue.
185	Deferred outflows of resources – pensions	<u>Proprietary and Component Unit Funds only</u> - Changes in the net pension liability reported as a deferred outflow of resources.	Difference between expected and actual experience, changes of assumptions, changes in proportionate share, etc.
186	Deferred outflows of resources – OPEB	<u>Proprietary and Component Unit Funds only</u> - Changes in the OPEB liability reported as a deferred outflow of resources.	Difference between expected and actual experience, changes of assumptions, changes in proportionate share, etc.
190	Total deferred outflows of resources	The sum of accounts 181, 182, 183, 184, 185 and 186.	N/A
195	Total assets and deferred outflows of resources	Account 180 plus account 190	N/A

LIABILITIES AND DEFERRED INFLOWS OF RESOURCES

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.
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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
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	Unavailable revenue - DIR	<u>Governmental Funds Only</u> - Amounts recorded as receivables but are not received within 60 days after the date of the statement of net position. <i>(Deferred inflow of resources)</i>	Grant receipts earned but not received within 60 days of the date of the statement of net position.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
221	Unearned revenue - liability	Amounts for which asset recognition criteria have been met, but for which certain revenue recognition criteria have not been met (other than timing).	Grant advances.
222	Unearned revenue – DIR	Amounts for which asset recognition criteria have been met, but for which the timing revenue recognition criteria has not been met. (<i>Deferred inflow of resources</i>)	Grants paid in advance of meeting the timing requirement
224	Obligations under securities lending of State Treasurer	Lending of securities to other entities for collateral with a simultaneous agreement to return collateral for the same securities in the future.	Securities lending collateral purchased by the State Treasurer.
233	Short-Term Notes Payable	Amount of short-term debt instrument.	Anticipation notes, lines of credit, and similar loans.
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.
237	Notes payable, total	Accounts 235 plus account 236.	N/A
240	Derivative Instrument – Swap Liability	<u>Proprietary Fund Only</u> – The fair value of a hedging derivative instrument at the reporting date.	The fair value of an interest rate swap, interest rate exchange agreement, interest rate cap, etc.
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.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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. <i>(Deferred inflow of resources)</i>	See SAMS procedure 31.45.10.
250	Total revenue bonds payable, current	Account 246 plus account 247 less account 248.	N/A
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.
255	Revenue bonds payable, net, long-term	Account 251 plus account 252 less account 253.	N/A
256	Revenue bonds payable, total	Account 250 plus account 255	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.
262	Leases, total	Account 260 plus account 261	N/A
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.
272	Compensated absences, total	Account 270 plus account 271	N/A
273	Assets held for others	<u>Component Units Only</u> – Funds held in custody for others	Assets held in custody for others
274	Other liabilities	<u>Component Units Only</u> – Other liabilities not specifically reported in other accounts.	Federal loan program contributions refundable
275	Net pension liability	<u>Proprietary and Component Unit Funds only</u> - The difference between the actuarially calculated value of the projected benefit payments attributed to past periods of service and the plans' fiduciary net position.	Allocated portion of Net pension liability of the 5 State sponsored retirement systems.
276	OPEB liability, Current	<u>Proprietary and Component Unit Funds Only</u> – Actuarially calculated value of the projected benefit payments for defined benefit OPEB attributed to past periods of service due within one year.	Allocated portion of the Total OPEB Liability of the State Employees Group Insurance Program of Illinois.

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277	OPEB liability, Long-Term	<u>Proprietary and Component Unit Funds Only</u> – Actuarially calculated value of the projected benefit payments for defined benefit OPEB attributed to past periods of service due in more than one year.	Allocated portion of the Total OPEB Liability of the State Employees Group Insurance Program of Illinois.
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.
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.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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. (<i>Deferred inflow of resources</i>)	See SAMS procedure 31.45.10.
284	Certificates of participation, current	Account 280 plus account 281 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.
289	Certificates of participation, net, long-term	Account 285 plus account 286 less account 287.	N/A
290	Total liabilities	The sum of accounts 205, 210, 215, 216, 217, 221, 224, 233, 235, 236, 240, 256, 262, 272, 273, 274, 275, 276, 277, 278, 279, 284, and 289.	N/A

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291	Deferred inflows of resources – accumulated increase in fair value of derivatives	<u>Proprietary and Component Unit Funds only</u> – The change in the fair value of derivatives reported as a deferred outflow or inflow of resources.	The change in fair value of derivative instruments.
292	Deferred inflows of resources – intra-entity transfers of future revenues	Amounts paid in relation to a sales or transfer agreement which will be recognized over the term of the agreement.	Sale of future tobacco settlement revenue.
293	Deferred inflows of resources - pensions	<u>Proprietary and Component Unit Funds only</u> - Changes in the net pension liability reported as a deferred inflow of resources.	Difference between expected and actual experience, changes of assumptions, changes in proportion, etc..
296	Deferred inflows of resources - OPEB	<u>Proprietary and Component Unit Funds only</u> - Changes in the OPEB liability reported as a deferred inflow of resources.	Difference between expected and actual experience, changes of assumptions, changes in proportion, etc..
294	Total deferred inflows of resources	Account 220, 222, 249, 254, 283, 288, 291, 292, 293 and 296.	N/A
295	Total liabilities and deferred inflows of resources	Account 290 plus account 294.	N/A
FUND EQUITY			
309	Unrestricted	The accumulated earnings that are not legally restricted to any specific use.	Fund equity less reserves and designations.
314	Fund balance, nonspendable- 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.

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315	Fund balance, nonspendable- 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.
317	Fund balance, nonspendable- 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.
318	Fund balance, nonspendable- 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, nonspendable- 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, nonspendable- other	All fund balances that are legally restricted which have not been noted above.	Workers' Compensation benefits.
330	Restricted net position, repayment of loans from component unit	Portion of net position restricted for repayments of loans to/from component units.	Loans from component units
332	Restricted net position, unemployment compensation benefits	Portion of net position restricted for unemployment compensation benefits.	Unemployment compensation benefits
333	Restricted net position, municipal lending	Portion of net position restricted for municipal lending.	Municipal lending

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
335	Net investment in capital assets	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 position restricted for debt service	Portion of net position 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 position restricted for capital projects	Portion of net position 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 position restricted for nonexpendable purposes	Portion of net position restricted for nonexpendable purposes.	Endowments, scholarships and fellowships.
339	Net position restricted for expendable purposes	Portion of net position restricted for other expendable purposes.	Scholarships, fellowships and research monies.
340	Fund balance- unassigned	All spendable fund balances that are not restricted, committed, or assigned.	The residual classification for the general fund.
341	Fund balance- assigned	The segregation of fund balance to indicate amounts that are constrained by the government's intent to be used for specific purposes.	All positive remaining fund balance in governmental funds other than the general fund that is not considered nonspendable, restricted or committed.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
344	Fund balance- committed	The segregation of fund balance to indicate amounts that can only be used for specific purposes pursuant to formal action of the government's highest level of decision making authority.	Revenues that are restricted by enabling legislation, however, previous experience indicates that the legislation can be changed.
347	Fund balance- restricted	The segregation of fund balance to indicate amounts that are restricted to specific purposes. Restrictions can be imposed by external parties or enabling legislation.	Grant money restricted by the federal government; legislation that authorizes a revenue source and restricts the use of the revenue source.
350	Total fund equity	Sum of accounts 309, 314, 315, 317, 318, 323, 325, 330, 332, 333, 335, 338, 339, 340, 341, 344, and 347.	N/A
360	Total liabilities, deferred inflows of resources and fund equity	Account 295 and account 350	N/A
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

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
410	Sales tax, net	Account 406, less account 407.	N/A

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
420	Motor fuel taxes, net	Account 416, less account 417.	N/A

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
423	Riverboat taxes	All wagering taxes imposed based on adjusted gross receipts. All admissions fees in relation to riverboat gambling.	Wagering taxes.
424	Medical provider assessment taxes	All taxes collected associated with Medical Provider Assessment/Taxes.	Medical Provider Tax.
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.
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

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
449	Other revenues, net	Sum of accounts 441, 442, 443 and 444, less accounts 445, 446, 447 and 448.	N/A

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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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.
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.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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.

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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.
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.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.

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.
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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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.

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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.

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.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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
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.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
943	Cash paid to investment managers	Cash outflows from payments to investment managers.	Payments to investment managers.
944	Loan disbursements	Cash outflows from the disbursement of loans.	Student loan disbursements.
945	Loan repayments	Cash receipts from the repayment of loans.	Student loan repayments.
946	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.
947	Net cash provided (used) by investing activities	Sum of lines 941 through 945.	N/A
948	Net increase (decrease) in cash and cash equivalents	Line 910 plus line 933 plus line 940 plus line 946	N/A
949	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.
950	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.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
951	Operating income (loss)	The amount of operating income (loss) per the operating statement.	Operating income (loss).
952	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.
953	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.
954	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.
955	Interest income	Cash received as returns on program loans and other interest income received on operating activities of the fund.	Interest income on program loans.
956	Interest expense	Cash paid on debt and other interest expense paid on operating activities of the fund.	Interest payments.
957	(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.
958	(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.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
959	(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.
960	(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.
961	(Increase) decrease in loans and notes receivable	The change in the amount of loans and notes receivable which provide a direct benefit to individual constituents from last year.	This year's loans and notes receivable which provide a direct benefit to individual constituents less last year's loan and notes receivable which provide a direct benefit to individual constituents.
962	(Increase) decrease in inventory	The change in the amount of inventory from last year.	This year's inventory less last year's inventory.
963	(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.
964	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.
965	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.
966	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.
967	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.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
968	Increase (decrease) in unearned revenues	The change in the amount of unearned revenues from last year.	This year's unearned revenues less last year's unearned revenues.
969	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
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.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
988	(Increase) decrease in deferred outflows of resources	The change in the amount of deferred outflows of resources from last year.	This year's deferred outflows of resources less last year's deferred outflows of resources.
989	Increase (decrease) in net pension liability	The change in the amount of net pension liability from last year.	This year's net pension liability less last year's net pension liability.
990	Increase (decrease) in deferred inflows of resources	The change in the amount of deferred inflows of resources from last year.	This year's deferred inflows of resources less last year's deferred inflows of resources.
991	Increase (decrease) in OPEB liability	The change in the amount of OPEB liability from last year.	This year's OPEB liability less last year's OPEB liability

STATEMENT OF CHANGES IN NET POSITION FOR FIDUCIARY FUNDS

1001	Employer contributions	Contributions received from employers.	State of Illinois contributions for employees in the General Assembly, Judges, and State Retirement Systems.
1002	State contributions	Contributions received from the State.	State of Illinois contributions for Teachers and State University Retirement Systems.
1003	Participant contributions	Contributions received from participants.	Teacher contributions withheld from salary, deposits into the Public Treasurer's Investment Pool
1004	Employee contributions	Contributions received from employees.	Employee contributions withheld from salary.
1005	Retiree contributions	Contributions received from retirees.	Retiree contributions.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
1006	Federal Medicare part D	Money received from the Federal government for Medicare Part D.	Medicare Part D Subsidy Payments.
1007	Other contributions	Contributions received from other sources.	Rollovers from other employment plans, early retirement incentive contributions.
1010	Total contributions	Total of accounts 1001 through 1007.	N/A
1011	Interest and other investment income	Interest and dividends received on investments.	Interest and dividends.
1012	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.
1013	Reimbursement of expenses not separable from investment income	Reimbursement of expenses not separable from investment income.	Reimbursement of expenses not separable from investment income
1014	Investment expense	Expenses related to investing activities.	Brokerage fees.
1015	Net investment income	Investment income less investment expenses.	N/A
1016	Shares sold	Investment shares sold.	Stock shares sold.
1017	Reinvested distributions	Dividends reinvested.	Dividends reinvested.
1018	Shares redeemed	Investments shares redeemed for cash.	Stock shares redeemed.
1020	Net capital share and individual account transactions	Total of accounts 1016 through 1018.	N/A

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
1021	Income tax collections for other governments	Income tax collected for local governments.	Income tax collected for the City of XYZ.
1022	Sales tax collections for other governments	Sales tax collected for local governments.	Sales tax collected for the City of XYZ.
1023	Public utility tax collections for other governments	Public utility tax collected for local governments.	Public utility tax collected for the City of XYZ.
1024	Motor fuel tax collections for other governments	Motor fuel tax collected for local governments.	Motor fuel tax collected for the City of XYZ.
1025	Other tax collections for other governments	Other taxes collected for local governments.	Other taxes collected for the City of XYZ.
1026	License and fee collections for other governments	Licenses and fees collected for local governments.	Licenses and fees collected for the City of XYZ.
1027	Collateral deposits received	Security deposits received to be held as collateral.	Security deposits held at a financial institution.
1028	Custodial fund deposits received.	Money deposited into an account for the benefit of an individual or entity outside of the State.	Deposits for individuals at Veteran's homes.
1035	Other additions	Additions not recorded in any other account.	Miscellaneous income.
1039	Total additions	Total of accounts 1021 through 1035.	N/A
1040	Benefit payments	Payments made to members.	Retirement, death and disability benefits paid.
1041	Refunds	Refunds made to members.	Refunds paid.
1045	Payments in accordance with trust agreements	Payments made to participants of an external investment pool.	Payments made to deferred prize winners.
1052	Distribution to pool investors	Distributions to external investment pool investors.	Distributions from the Public Treasurer's Investment Pool.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
1055	Depreciation	Depreciation expense for capital assets.	Depreciation on equipment owned by entity.
1060	General and administrative	Normal expenses in operating fund.	Personnel costs.
1061	Payment of income tax to other governments	Income tax paid to local governments.	Income tax paid to the City of XYZ.
1062	Payment of sales tax to other governments	Sales tax paid to local governments.	Sales tax paid to the City of XYZ.
1063	Payment of public utility tax to other governments	Public utility tax paid to local governments.	Public utility tax paid to the City of XYZ.
1064	Payment of motor fuel tax to other governments	Motor fuel tax paid to local governments.	Motor fuel tax paid to the City of XYZ.
1065	Payment of other tax to other governments	Other taxes paid to local governments.	Other taxes paid to the City of XYZ.
1066	Payment of licenses and fees to other governments	Licenses and fees paid to local governments.	Licenses and fees paid to the City of XYZ.
1067	Collateral deposits returned	Security deposits returned to original depositor.	Refund of a security deposit.
1068	Custodial funds disbursed	Money paid from an account held for the benefit of an individual or entity outside of the State.	Purchase of personal items for individuals at Veteran's homes.
1075	Other deductions	Deductions not recorded in any other account.	Miscellaneous deductions.
1080	Total deductions	Total of accounts 1055 through 1075.	N/A

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PROCEDURE	REVENUE CONVERSION TABLE	REVISION NUMBER 02-001

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

Each SAMS Revenue Source Account converts to one of the GAAP Revenue Accounts. Exhibit 27.50.30-A shows the SAMS Revenue Source Accounts in ascending numerical order with their associated descriptions and the corresponding GAAP Revenue Account.

STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT

Exhibit 27.50.30-A
(21-001)

GAAP Report	SAMS Source	SAMS Source Description
421	0001	ADMISSION TAX
421	0002	ADMIS TAX-RACETRACKS
423	0003	ADMIS TAX BOAT & GAMBLING
442	0004	FIELD/AFTER CARE SERVICES
442	0005	CENTRALIA CORRECTIONAL CTR
442	0006	DWIGHT CORRECTIONAL CENTER
442	0007	JACKSONVILLE CORRECTION CTR
442	0008	SOUTHWESTERN IL CORRECT CENTER
442	0009	GRAHAM CORRECTIONAL CENTER
442	0010	JOLIET CORRECTIONAL CENTER
442	0011	LOGAN CORRECTIONAL CENTER
442	0012	MENARD CORRECTIONAL CENTER
441	0013	MENARD PSYCHIATRIC CENTER
442	0014	BIG MUDDY RIVER CORRECT CTR
442	0015	LINCOLN CORRECTIONAL CENTER
442	0016	DANVILLE CORRECTIONAL CENTER
442	0017	PONTIAC CORRECTIONAL CENTER
442	0018	DIXON CORRECTIONAL CENTER
442	0019	IL RIVER CORRECTIONAL CENTER
442	0020	HILL CORRECTIONAL CENTER
441	0021	KANKAKEE CORRECTIONAL CENTER
442	0022	SHERIDAN CORRECTIONAL CENTER
442	0023	STATEVILLE CORRECTIONAL CTR
442	0024	ROBINSON CORRECTIONAL CENTER
442	0025	VANDALIA CORRECTIONAL CENTER
442	0026	E. MOLINE CORRECTIONAL CTR
442	0027	VIENNA CORRECTIONAL CENTER
442	0028	SHAWNEE CORRECTIONAL CENTER
442	0029	TAMMS CORRECTIONAL CENTER
442	0030	TAYLORVILLE CORRECTIONAL CTR
442	0031	WESTERN IL. CORRECTIONAL CTR
421	0032	AIRPORT DEPARTURE TAX
406	0033	AUTO RENTING TAX-COUNTIES
406	0034	AUTO RENT TAX/MUNICIPALITY
406	0035	AUTO RENT TAX/MPEA
406	0036	AUTO RENTING TAX-STATE
431	0037	BINGO LICENSE FEES
431	0039	CHARITABLE GAME LICENSE FEES
421	0040	BINGO TAX
421	0041	BINGO TAX
421	0042	CONTROLLED SUBSTANCE TAX
421	0043	CHARITABLE GAMES TAX
431	0044	BOILER INSPECTION FEES
431	0045	BURIAL TRUST
431	0046	CEMETERY CARE

GAAP Report	SAMS Source	SAMS Source Description
431	0047	PRE-NEED SALES
442	0048	CHILD WELFARE
421	0049	CIGARETTE TAX
421	0050	CIGARETTE USE TAX
421	0051	TOBACCO PRODUCTS
441	0052	FORFEITED OR SEIZED PROPERTY
421	0053	COIN OPERATORS AMUSEMENT TAX
441	0054	COMM SERV/VISUAL HANDICAPPED
442	0055	COMPUTER SERVICE CHARGE
442	0056	CONCESSION REVENUE
442	0057	CONCESSION REVENUE-VENDING
421	0058	COUNTY WATER COMM SALES TAX
421	0059	CO WATER COMM ROT/EXCEL
421	0060	CORPORATE DIVISION
421	0061	CORPORATE FRANCHISE TAX
431	0062	CREMATORY
431	0063	AGRICULTURE INDUSTRY REG
442	0064	EUCATION SERVICES
442	0065	DAMAGE CLAIM RECOVERY
442	0066	APPELLATE COURT CLERK-DIST 1
442	0067	APPELLATE COURT CLERK-DIST 2
442	0068	APPELLATE COURT CLERK-DIST 3
442	0069	APPELLATE COURT CLERK-DIST 4
442	0070	APPELLATE COURT CLERK-DIST 5
416	0071	COUNTY OPTION MOTOR FUEL TAX
441	0072	CARRIER REFUNDS
421	0073	DEFER REAL ESTATE TAX REIM
441	0074	96 HAYES #23 COLT PACE
441	0075	96 HAYES #23 COLT TROT
441	0076	96 HAYES #23 COLT PACE
441	0077	96 HAYES #23 FILLY TROT
441	0078	96 HAYES #23 COLT TROT
441	0079	96 HAYES #23 FILLY TROT
441	0080	97 WORLD TROT COLT #17
441	0081	97 WORLD TROT FILLY #17
441	0082	96 HAYES #23 FILLY TROT
441	0083	96 HAYES #23 FILLY PACE
441	0084	95-HAYES #21 FILLY PACE
441	0086	96 WORLD TROT DERBY #16 COLT
441	0087	96 WORLD TROT/DERBY 16 FILLY
442	0088	DUQUOIN-SPACE RENTALS/FAIRS
441	0089	DUQUOIN-SPEED DEPARTMENT
442	0090	DUQUOIN-TICKET SALES
442	0091	DUQUOIN-PARKING
442	0092	DUQUOIN-ENTRY DEPARTMENT
442	0093	DUQUOIN-NON-FAIR ACTIVITIES
441	0094	ED.NETWORK-UNIV/SCHOOL DIST
441	0095	ED.NETWORK-CHANCELLORS OFF
441	0096	ED.NETWORK-CHICAGO ST UNIV

GAAP Report	SAMS Source	SAMS Source Description
441	0097	ED.NETWORK-EASTERN IL. UNIV
441	0098	ED.NETWORK-GOVERNORS ST UNIV
441	0099	ED.NETWORK-NO EASTERN IL
441	0100	ED.NETWORK-WESTERN IL UNIV
441	0101	ED.NETWORK-IL STATE UNIV
441	0102	ELEM & SEC SCHOOL DIST
442	0104	EMPLOYER PAY/EMPLOYEE COMP
441	0105	ESCHEATED WARRANTS
431	0106	EVALUATION OF RESERVE
441	0107	EXCESS INCOME
442	0108	FARM INCOME
441	0109	FAIR SHARE DUES NON MEMBER
431	0110	FEDERAL DUCK STAMP SALES
421	0111	FIRE MARSHAL TAX
431	0112	FOI (FIREARMS OWNER I.D.)
441	0113	GARNISHMENTS, LEVIES & OTHER
442	0114	GENERAL OFFICE
441	0115	MISC COLLECTION-CENTRAL OFFICE
441	0116	MISC COLLECTION-E.D.P.
441	0117	MISC. COLLECTION-GRANTS
442	0118	INSURANCE PREMIUM-EMPLOYEES
442	0119	INS PREMIUM-LOCAL GOVERNMENT
442	0120	INS PREM-OPTIONAL LIFE
442	0121	INS PREM-OPTIONAL LIFE/UNIV
442	0122	INS PREM-TEACHER DIRECT PAY
442	0123	INS PREMIUM-RETIRED TEACHERS
441	0124	INS PREMIUM REIM-EMPLOYERS
431	0125	HEALTH FAC-LIFE/HEALTH
442	0126	HAZARD WASTE RESEARCH & INFO
442	0127	HAZARD WASTE COST RECOVERIES
443	0128	HEALTH CARE PRO QUARTER FEE
443	0129	HEALTH CARE PRO SUP. FEE
442	0130	SCHOOL FOR VISUALLY IMPAIRED
442	0131	ILLINOIS SCHOOL FOR THE DEAF
442	0132	REHABILITATION & EDUCATION
424	0133	HEALTH CARE PROVIDER TAX
421	0137	HEALTH CARE PROV-HOSPITAL
421	0138	HOTEL OPERATORS TAX
421	0139	HOTEL OPERATORS OCCU TAX
421	0140	METROPO PIER & EXPO AUTH
421	0141	SUBSIDY ACCOUNT
421	0142	ADVANCE ACCOUNT
421	0143	CHICAGO HOTEL OPERATORS-TAX
421	0144	HOTEL OPERATOR TAX/ADDITION
441	0145	IHFA MEDICAID PROVIDER
443	0146	ILLINOIS MICHIGAN CANAL
401	0147	INDIVIDUAL
401	0148	CORPORATE
401	0149	PPRT-PERSON PROP TAX REPLACE

GAAP Report	SAMS Source	SAMS Source Description
431	0150	INDEX DIVISION
421	0151	INHERITANCE TAX-ADAMS
421	0152	INHERITANCE TAX-ALEXANDER
421	0153	INHERITANCE TAX-BOONE
421	0154	INHERITANCE TAX-BOND
421	0155	INHERITANCE TAX-BROWN
421	0156	INHERITANCE TAX-BUREAU
421	0157	INHERITANCE TAX-CALHOUN
421	0158	INHERITANCE TAX-CARROLL
421	0159	INHERITANCE TAX-CASS
421	0160	INHERITANCE TAX-CHAMPAIGN
421	0161	INHERITANCE TAX-CHRISTIAN
421	0162	INHERITANCE TAX-CLARK
421	0163	INHERITANCE TAX-CLAY
421	0164	INHERITANCE TAX-CLINTON
421	0165	INHERITANCE TAX-COLES
421	0166	INHERITANCE TAX-COOK
421	0167	INHERITANCE TAX-CRAWFORD
421	0168	INHERITANCE TAX-CUMBERLAND
421	0169	INHERITANCE TAX-DEKALB
421	0170	INHERITANCE TAX-DEWITT
421	0171	INHERITANCE TAX-DOUGLAS
421	0172	INHERITANCE TAX-DUPAGE
421	0173	INHERITANCE TAX-EDGAR
421	0174	INHERITANCE TAX-EDWARDS
421	0175	INHERITANCE TAX-EFFINGHAM
421	0176	INHERITANCE TAX-FAYETTE
421	0177	INHERITANCE TAX-FORD
421	0178	INHERITANCE TAX-FRANKLIN
421	0179	INHERITANCE TAX-FULTON
421	0180	INHERITANCE TAX-GALLATIN
421	0181	INHERITANCE TAX-GREENE
421	0182	INHERITANCE TAX-GRUNDY
421	0183	INHERITANCE TAX-HAMILTON
421	0184	INHERITANCE TAX-HANCOCK
421	0185	INHERITANCE TAX-HARDIN
421	0186	INHERITANCE TAX-HENDERSON
421	0187	INHERITANCE TAX-HENRY
421	0188	INHERITANCE TAX-IROQUOIS
421	0189	INHERITANCE TAX-JACKSON
421	0190	INHERITANCE TAX-JASPER
421	0191	INHERITANCE TAX-JEFFERSON
421	0192	INHERITANCE TAX-JERSEY
421	0193	INHERITANCE TAX-JODAVIESS
421	0194	INHERITANCE TAX-JOHNSON
421	0195	INHERITANCE TAX-KANE
421	0196	INHERITANCE TAX-KANKAKEE
421	0197	INHERITANCE TAX-KENDALL
421	0198	INHERITANCE TAX-KNOX

GAAP Report	SAMS Source	SAMS Source Description
421	0199	INHERITANCE TAX-LAKE
421	0200	INHERITANCE TAX-LASALLE
421	0201	INHERITANCE TAX-LAWRENCE
421	0202	INHERITANCE TAX-LEE
421	0203	INHERITANCE TAX-LIVINGSTON
421	0204	INHERITANCE TAX-LOGAN
421	0205	INHERITANCE TAX-MACON
421	0206	INHERITANCE TAX-MACOUPIN
421	0207	INHERITANCE TAX-MADISON
421	0208	INHERITANCE TAX-MARION
421	0209	INHERITANCE TAX-MARSHALL
421	0210	INHERITANCE TAX-MASON
421	0211	INHERITANCE TAX-MASSAC
421	0212	INHERITANCE TAX-MCDONOUGH
421	0213	INHERITANCE TAX-MCHENRY
421	0214	INHERITANCE TAX-MCLEAN
421	0215	INHERITANCE TAX-MENARD
421	0216	INHERITANCE TAX-MERCER
421	0217	INHERITANCE TAX-MONROE
421	0218	INHERITANCE TAX-MONTGOMERY
421	0219	INHERITANCE TAX-MORGAN
421	0220	INHERITANCE TAX-MOULTRIE
421	0221	INHERITANCE TAX-OGLE
421	0222	INHERITANCE TAX-PEORIA
421	0223	INHERITANCE TAX-PERRY
421	0224	INHERITANCE TAX-PIATT
421	0225	INHERITANCE TAX-PIKE
421	0226	INHERITANCE TAX-POPE
421	0227	INHERITANCE TAX-PULASKI
421	0228	INHERITANCE TAX-PUTNAM
421	0229	INHERITANCE TAX-RANDOLPH
421	0230	INHERITANCE TAX-RICHLAND
421	0231	INHERITANCE TAX-ROCK ISLAND
421	0232	INHERITANCE TAX-SALINE
421	0233	INHERITANCE TAX-ST. CLAIR
421	0234	INHERITANCE TAX-SANGAMON
421	0235	INHERITANCE TAX-SCHUYLER
421	0236	INHERITANCE TAX-SCOTT
421	0237	INHERITANCE TAX-SHELBY
421	0238	INHERITANCE TAX-STARK
421	0239	INHERITANCE TAX-STEPHENSON
421	0240	INHERITANCE TAX-TAZEWELL
421	0241	INHERITANCE TAX-UNION
421	0242	INHERITANCE TAX-VERMILLION
421	0243	INHERITANCE TAX-WABASH
421	0244	INHERITANCE TAX-WARREN
421	0245	INHERITANCE TAX-WASHINGTON
421	0246	INHERITANCE TAX-WAYNE
421	0247	INHERITANCE TAX-WHITE

GAAP Report	SAMS Source	SAMS Source Description
421	0248	INHERITANCE TAX-WHITESIDE
421	0249	INHERITANCE TAX-WILL
421	0250	INHERITANCE TAX-WILLIAMSON
421	0251	INHERITANCE TAX-WINNEBAGO
421	0252	INHERITANCE TAX-WOODFORD
442	0253	TINLEY PARK MH/DD CENTER
442	0254	DIXON DEVELOPMENTAL CENTER
442	0255	ALTON MENTAL HEALTH CENTER
442	0256	LINCOLN DEVELOPMENTAL CENTER
442	0257	ANNA MH/DD CENTER
441	0258	STATE PSYCHIATRIC INSTITUTE
442	0259	CHICAGO-READ MH/DD CENTER
442	0260	UNIT DOSE PROCURE FAC
442	0261	H.DOUGLAS SINGER MH/DD CTR
442	0262	WAUKEGAN DEVELOPMENT CENTER
442	0263	JOHN J. MADDEN MH/DD CENTER
442	0264	WARREN G. MURRAY MH/DD CTC
442	0265	ELGIN MENTAL HEALTH CENTER
442	0266	GEORGE A. ZELLER MH/DD CTR
442	0267	CHESTER MENTAL HEALTH CENTER
442	0268	JACKSONVILLE MH/DD CENTER
442	0269	ANDREW MCFARLAND MH/DD CTR
442	0270	SAMUEL H. SHAPIRO MH/DD CTR.
441	0271	ADOLPH MEYER MH/DD CENTER
442	0272	WILLIAM W. FOX MH/DD CENTER
442	0273	ELIZABETH LUDEMAN MH/DD CTR
442	0274	WILLIAM A. HOWE MH/DD CENTER
441	0275	INSURANCE CLAIMS REIM
441	0276	INS CLAIMS REIM-WORKERS COMP
421	0277	INS CO REPLACEMENT AUTO TAX
440	0278	INTEREST/IMPREST ACCOUNT
411	0279	INTRA-STATE REVENUE TAX/P.U.
421	0280	INTRA-STATE REV TAX/CARRIERS
442	0281	JUNIOR COLLEGE
441	0282	JUVENILE DIVISION-FIELD SERV
442	0283	IYC PERE MARQUETTE
442	0284	IYC VALLEY VIEW
442	0285	IYC ST. CHARLES
442	0286	IYC WARRENVILLE
442	0287	IYC HARRISBURG
442	0288	IYC JOLIET JUVENILE CENTER
442	0289	LABOR STANDARDS
441	0292	LAND MORTGAGE PAYMENTS
443	0293	LEASES ON LAND
421	0294	LIQUOR TAX
441	0295	LOAN REPAYMENTS
440	0296	LOAN REPAYMENTS-INTEREST
441	0297	LOAN REPAYMENTS-PRINCIPAL
441	0298	RAIL FREIGHT LOAN PROGRAM

GAAP Report	SAMS Source	SAMS Source Description
441	0299	LOCAL FUNDS OF INVESTMENT BD
441	0300	LOCAL FUNDS
443	0301	IMSA FOUNDATION
442	0302	LOTTERY-DAILY SETTLEMENT
442	0303	LOTTERY-SUBSCRIPTION SALES
441	0305	MATURE/UNREDEEMED BONDS 551
441	0306	MATURE/UNREDEEMED BONDS 553
441	0307	MATURE/UNREDEEMED BONDS 554
441	0308	MATURE/UNREDEEMED BONDS 141
441	0309	MATURE/UNREDEEMED BONDS 143
441	0310	MATURE/UNREDEEMED BONDS 409
431	0311	MEAT, POULTRY, LIVESTOCK
421	0312	METRO EAST-AUTO USE TAX
421	0313	METRO EAST-SALES TAX
421	0314	METRO EAST-SALES TAX/EXCEL
431	0315	MICS VEHICLE & OPERATORS LIC
416	0316	MOTOR FUEL TAX
416	0317	REGULAR MFT
416	0318	INTERNAT'L FUEL TAX AGREEMENT
416	0319	TRIP PERMIT
416	0320	MILEAGE
416	0321	MOTOR FUEL TAX/DECALS
416	0322	MOTOR FUEL TAX/STORAGE
431	0323	MOTOR VEHICLE LICENSES
431	0324	BRONZE STAR LICENSE PLATES
431	0325	ENVIRONMENTAL LICENSE PLATES
431	0326	IL CONGRESSIONAL DELEGATION
431	0327	KOREAN WAR LICENSE PLATES
431	0328	PUBLIC UNIVERSITY & COLLEGES
431	0329	PUBLIC UNIVERSITY & COLLEGES
431	0330	VIOLENCE PREVENTION LICENSE
431	0331	NURSING HOME FEES
441	0334	STATE NATURAL HISTORY SURVEY
441	0335	NON-GAME WILDLIFE DONATIONS
441	0336	IRS COLLECTIONS
441	0337	IRS COLLECT/NON-PUBLIC AID
441	0338	EARNFARE EMPLOYMENT/TRAINING
441	0339	NON-PUBLIC AID CLIENTS
441	0340	CHILD SUPPORT-AFDC NON-ILL
441	0341	CHILD SUPPORT-OUT-OF-STATE
441	0343	OIL OVERCHARGES-USDOE
442	0344	1/2% COMP PD EMPLOYER
431	0345	OPERATORS LICENSES
442	0346	OPTION HEALTH-ADMIN SER ORG
442	0347	OPTIONAL HEALTH-HMO
441	0348	OPTIONAL HEALTH-DENTAL
442	0349	OPTION HEALTH-UNIV/LOCAL SI
442	0350	OPTIONAL HEALTH-UNIV/LOCAL
442	0351	OPTION HEALTH-UNIV/LOCAL HMO

GAAP Report	SAMS Source	SAMS Source Description
442	0352	OPTION HEALTH-RETIREMENT SI
442	0353	OPTION HEALTH-RETIRE/DENTAL
442	0354	OPTION HEALTH-RETIREMEMT HMO
431	0355	PARENT CONTRIB/CARE OF CHILD
442	0356	OPTIONAL LIFE INS-RETIREMENT
421	0357	PARI-MUTUEL BREAKAGE TAX
441	0358	GALESBURG ST. RESEARCH HOSP
442	0359	TINLEY PARK MH/DD CENTER
442	0360	DIXON STATE SCHOOL
442	0361	ALTON STATE HOSPITAL
442	0362	GENERAL OFFICE
442	0363	LINCOLN STATE SCHOOL
442	0364	ANNA STATE HOSPITAL
441	0365	ST PSYCH INST/OUT-PATIENT
442	0366	STATE PSYCHIATRIC INSTITUTE
442	0367	CHICAGO-READ MH/DD CENTER
442	0368	H.DOUGLAS SINGER ZONE CENTER
442	0369	WAUKEGAN DEVELOPMENTAL CTR
442	0370	JOHN J. MADDEN ZONE CENTER
442	0371	WARREN G MURRAY CHILDREN CTR
442	0372	ELGIN STATE HOSPITAL
442	0373	GEORGE A. ZELLER ZONE CENTER
442	0374	CHESTER MENTAL HEALTH CENTER
442	0375	JACKSONVILLE STATE HOSPITAL
442	0376	ANDREW MCFARLAND ZONE CENTER
442	0377	SAM H. SHAPIRO MH/DD CENTER
442	0378	ADOLPH MEYER ZONE CENTER
442	0379	WILLIAM W. FOX CHILDREN CTR
441	0380	MANTENO STATE HOSPITAL
442	0381	ELIZABETH LUDEMAN MH/DD CTR
442	0382	WILLIAM A. HOWE MH/DD CENTER
441	0383	PEORIA STATE HOSPITAL
441	0384	PAYROLL/COMM CONSOLIDATION
441	0385	STATE INCOME TAXES
441	0386	FEDERAL INCOME TAXES
441	0387	CONSOLIDATION/DEPENDENT CARE
441	0388	CONSOLIDATION/MED CARE PLAN
441	0389	CONSOLIDATE/UNIV DEPEND CARE
441	0390	CONSOLIDATION/UNIV-MED ASSIS
441	0391	POLITICAL SUBDIVISIONS
442	0392	PRISON INDUSTRY REVENUES
421	0393	PRIVILEGE TAX
421	0394	PRIVILEGE TAX - INSURANCE
443	0395	PROGRAM INCOME
442	0396	ADVERTISING SALES
442	0397	ROYALTIES
441	0398	GRANTEE INTEREST INCOME
441	0399	RSV-RESERVE
442	0400	RSV-DEVELOPMENT & EDUCATION

GAAP Report	SAMS Source	SAMS Source Description
442	0401	RSV-REST AREA DEVELOPMENT
442	0402	RSV-SET ASIDE
442	0403	RSV-PURCHASE OF STOCK
441	0404	RSV-BUSINESS INSURANCE
441	0405	REAL PROPERTY RENTAL
441	0406	ROYALTY REPAYMENT
441	0407	PRO RATA SHARE EXPENSE/CTYS
421	0408	RTA PUBLIC TRANS TAX
421	0410	RTA SALES TAX
421	0411	SALES TAX-QUARTERLY/MONTHLY
421	0412	COOK COUNTY PROTEST
411	0413	P.U. TAX-MESSAGE/REGULAR
411	0414	P.U. TAX-MESSAGE/EXCEL
411	0415	P.U. TAX-GAS/REGULAR
411	0416	P.U. TAX-GAS/EXCEL
411	0417	P.U. TAX-ELECTRIC/REGULAR
411	0418	P.U. TAX-ELECTRIC/EXCEL
411	0419	ELECTRICITY DISTRIBUTION TAX
431	0423	PULL TABS & JAR GAMES LIC.
421	0424	PULL TABS AND JAR GAMES TAX
431	0425	RACETRACK SECURITY POLICE
421	0426	REAL ESTATE TRANSFER TAX
443	0427	RECIPIENT-ADMIN SUPPORT
443	0428	RECIPIENT-EXCESS ASSISTANCE
443	0429	RECIPIENT-FOOD STAMP PROGRAM
441	0430	FUNERAL & BURIAL RECOVERIES
442	0431	MEDICAL
443	0432	NON-MEDICAL
443	0433	REFUGEE-ENTRANT PROGRAM
441	0434	SSI-INTERIM ASSISTANCE
442	0435	MEDICAL-CIRCUIT CLERK
441	0436	NON MEDICAL-CIRCUIT CLERK
431	0437	REGISTRATION, DIVISION OF
442	0438	PHARMACY-3RD PARTY COLLECT
426	0439	REIMBURSE AUDITS-FED PROGRAM
426	0440	REIMBURSE AUDITS-DNR
426	0441	REIMBURSE AUDITS-DPA
441	0442	REIMBURSE AUDITS-LOCAL FUNDS
421	0443	IFTA AUDIT REIMBURSEMENTS
426	0444	REIMBURSE AUDITS-IMAS
442	0445	COURT REIM/INCARCERATE INDIV
442	0446	ELECTRIC DEVICE MONITOR SYS
442	0447	INMATE MAINTENANCE RECOVERED
442	0448	EPIDEMIOLOGICAL STUDY
442	0449	REIM-LIBRARY CARDS,COPIES
442	0450	OTHER INMATE COSTS RECOVERED
441	0451	RECOVERED WORKERS COMP
442	0452	LIBRARY CARDS/COPIES & BOOKS
443	0453	REPURCHASED STUDENT LOANS

GAAP Report	SAMS Source	SAMS Source Description
442	0454	REIMBURSEMENT/THIRD PARTY
442	0455	RENTAL INCOME
441	0456	REPAY LOAN GUARAN-PRINCIPAL
443	0457	REPAY TEACHERS SCHOLARSHIPS
443	0458	REPAY/NW SUBURBAN MASS TRANS
441	0459	RETURNED DIRECT DEPOSIT
442	0460	RELATIVE/NON-ADC-AFDC
442	0461	RELATIVE/NON-ADC-NON ASSIS
441	0462	RELATIVE/NON-ADC-TITLE IV-E
441	0463	RELATIVE/NON-ADC-CIRCT CLERK
442	0464	RELATIVE/NON-ADC-AFDC-CIRCT
442	0465	NON-ADC/NON-ASSIS/CIRCUIT
441	0466	NON-ADC-TITLE IV-E/CIRCUIT
423	0467	RIVERBOAT WAGERING TAX
421	0468	RETALIATORY TAX
441	0469	RESPONSE ACTION CONTRACTORS
431	0470	SAFETY VEHICLE INSPECTION
441	0471	SALE OF LAND & STRUCTURES
441	0473	SALE OF USED AUTOS & EQUIP
406	0474	HOME RULE MUNICI SALES TAX
406	0475	METROPO PIER & EXPO AUTH.
406	0476	COUNTY HOME RULE SALES TAX
406	0477	NON-HOME RULE MUNI SALES TAX
406	0478	NON-HOME RULE R O T-EXCEL
406	0479	HOME RULE MUNI R O T-EXCEL
406	0480	CO HOME RULE SALES TAX-EXCEL
406	0481	ST RETAILER'S OCCUPATION TAX
406	0482	STATE ROT-2.2%
406	0483	STATE ROT QUARTERLY/MONTHLY
406	0484	STATE ROT QTRLY/MNTLY 2.2%
406	0485	STATE ROT-PREPAID
406	0486	SALES ROT-PREPAID 2.2%
406	0487	ST ROT PREPAID-QUARTER/MONTH
406	0488	ROT PREPAID-QUARTER/MONTH 2.2%
406	0489	HOME RULE MUNICI SOFT DRINK
431	0491	PHEASANT STAMP REPRINT ETC
431	0492	SECURITIES DIVISION
441	0493	SECURITY DEPOSITS
475	0494	SHORT TERM BORROWING
441	0496	S. S. CONTRIBUTIONS-EMPLOYER
441	0497	S. S. CONTRIBU-EMPLOYEES
442	0499	SELF-INSURED EMPLOYERS
441	0500	SURETY BONDS
442	0501	STATE ARCHIVES
442	0502	SPACE RENTALS/FAIR
442	0503	MEGA PASS PURCHASE
442	0504	TICKET SALES/FAIR
442	0505	GATE RECEIPTS/FAIR
442	0506	ENTRY FEES/FAIR

GAAP Report	SAMS Source	SAMS Source Description
442	0507	ST FAIR OPERATIONS-WESTERN
442	0508	STATE FAIR OPERATIONS-MISC
442	0509	SOCIETY HORSE SHOW ADVANCE
442	0510	NON-FAIR ACTIVITY FEE
442	0511	STATE LIBRARY
442	0512	STATE MUSEUM
441	0513	STATE OFFSET CLAIMS
431	0514	STATE HIGHWAY POLICE
443	0515	SURETY BOND FORFEITURES
442	0516	TOLLS
441	0517	UNCASHED PARI-MUTUAL TICKETS
441	0518	UNCLAIMED ASSETS
421	0519	UI EMPLOYER CONTRISURCHARGE
431	0520	UNIFORM COMM INDEX CODE
421	0521	PRIVATE SALE/USE CAR USE TAX
441	0523	WAGE CLAIMS
443	0524	WATERWAYS
431	0525	WATER SURVEY
431	0526	HABITAT STAMP
431	0527	STAMPS-INLAND TROUT
431	0528	SALMON STAMP
431	0529	WATERFOWL STAMP
442	0530	WORKERS COMP REIMBURSEMENTS
421	0531	BREAKAGE-ARLINGTON PARK RACE
421	0532	BREAKAGE-BALMORAL RACE CLUB
441	0533	LOCAL OFFSET CLAIMS
421	0534	BREAKAGE-FAIRMONT PARK-OGDEN
421	0535	BREAKAGE-HAWTHORNE/SUB DOWNS
421	0536	BREAKAGE-HAWTHORNE RACE INC
421	0537	MAYWOOD PARK EGYPTIAN TROT
421	0538	BREAKAGE-MAYWOOD PARK TROT
421	0539	BREAKAGE-MAYWOOD PARK ASSOC
421	0540	BREAKAGE-QUAD CITY DOWNS,
421	0541	SPORTSMAN PARK-CHICAGO DOWNS
421	0542	SPORTSMAN/PARK-FOX VAL TROT
421	0543	SPORTSMAN/PARK-NAT'L JOCKEY
421	0544	INTERTRACK:AURORA/MAYWOOD
421	0545	INTERTRACK:AURORA/CRESTWOOD
421	0546	INTERTRACK:CHAMPAIGN/BALMORAL
421	0547	INTERTRACK:CHICAGO/BALMORAL
421	0548	INTERTRACK:CARBONDALE/OGDEN
421	0549	INTERTRACK:CHICAGO-MAYWOOD
421	0550	INTERTRACK:CHICAGO HAWTHORNE
421	0551	INTERTRACK:DANVILLE/BALMORAL
421	0552	INTERTRACK:EFFINGHAM/OGDEN
421	0553	INTER-TRACK:ARLINGTON-WEED
421	0554	INTERTRACK:JOLIET/NATIONAL
421	0555	INTERTRACK:OAKBROOK/HAWTHORN
421	0556	INTERTRACK:PEORIA/QUAD CITY

GAAP Report	SAMS Source	SAMS Source Description
421	0557	INTERTRACK:PERU/NATIONAL
421	0559	INTERTRACK:QUINCY/QUAD CITY
421	0560	INTERTRACK:ROCKFORD/QUADCITY
421	0561	INTERTRACK:SPRINGFIELD/OGDEN
421	0562	INTERTRACK:OGDEN
421	0563	ITERTRACK:QUAD CITY/RICHMOND
421	0564	ITERTRACK:WAUKEGAN/ARLINGTON
421	0565	INTERTRACK:ALTONBELLE/FAIRMT
421	0566	INTERTRACK:BLOOMING/BALMORAL
421	0567	INTERTRACK:JOLIET/MAYWOOD
441	0568	BENE DIST:ANNUITY PURCHASE
441	0569	BENE DIST:TRANS OTHER GOVT
440	0570	ACCRUED INTEREST ON BOND SALE
475	0571	BOND ISSUE PROCEEDS
441	0572	CONTRIBUTIONS BY EMPLOYEE
441	0573	CURRENT YR/EMPLOYEE
441	0574	CURRENT YR/EMPLOYER
441	0576	REINSTATE OF PRIOR YR
441	0577	CONTRIBUTIONS BY EMPLOYER
431	0578	COUNTY CONTRIBUTION
431	0579	PUBIC LABOR RELATIONS ACT
441	0580	CONTRIB/STATE PENSION FD
441	0581	CONTRIB STATE/ST OFFICERS
441	0582	COURT & ANTI-TRUST DIST
441	0583	COURT DIST/CONSUMER EDUC
441	0584	COURT DIST/CONSUMER ENFORCE
441	0585	COURT DIST/CHARITABLE TRUST
441	0586	COURT DIST/FRANCHISE
441	0587	COURT DIST/ENVIRONMENTAL
441	0590	COURT DIST/HEINEMAN FAMILY
441	0591	EMPLOYEES RECEIVABLE
426	0592	FEDERAL FUNDS RECOVERED
426	0593	FEDERAL GOVERNMENT ACTIONS
426	0594	AGRICULTURE, DEPARTMENT OF
426	0597	ARMY/NAVY-MILITARY YOUTH COR
426	0598	ARMY/ARMY NATIONAL GUARD
426	0599	CIVIL DEFENSE AGENCY
426	0600	COMMERCE,DEPARTMENT OF
426	0601	DEPARTMENT OF COMMERCE
426	0602	CONSUMER PRODUCT SAFETY COMM
426	0603	CORP FOR NATIONAL SERVICE
426	0604	DEFENSE,DEPARTMENT OF
442	0605	ARMY, DEPARTMENT OF
426	0606	DRUG ENFORCEMENT ADMIN
426	0607	DEPARTMENT OF EDUCATION-FED
426	0608	ENVIRONMENTAL PROTECTION AGN
426	0609	FEMA/AGREEMENT #997DR
426	0610	ENERGY,DEPARTMENT OF
426	0611	FEMA-0871-HM

GAAP Report	SAMS Source	SAMS Source Description
426	0612	FEMA-878 DR
426	0613	EMERGENCY MANAGEMENT AGENCY
426	0614	EQUAL EMPLOYMENT OPPORTUNITY
426	0615	FEMA/AGREEMENT #798-DR
426	0616	FEMA/AGREEMENT #860-DR
426	0617	FEMA GRANT #1278
426	0618	HEALTH AND HUMAN SERVICES
426	0619	FEMA-STATE DISASTER #1025DR
426	0620	HEALTH AND HUMAN SERVICES
426	0621	FEMA-AGREEMENT #878
426	0622	FEMA-AGREEMENT #941
426	0623	HEW/EDUC ANNUAL INTEREST
426	0624	HOUSING & URBAN DEVELOPMENT
426	0625	HOUSING & URBAN DEVELOPMENT
426	0626	INTERIOR, DEPARTMENT OF
426	0627	INTERIOR/HISTORIC PRESERV
426	0628	INTERIOR/NATIONAL PARK SERV
426	0629	U S DEPARTMENT OF JUSTICE
426	0630	LABOR,DEPARTMENT OF
426	0631	MEDIATION & CONCILIA SERV
426	0632	LAW ENFORCEMENT ADMIN
426	0634	NATIONAL COMMUNITY SERVICE
426	0635	TRANSPORTATION/NHTSA
426	0636	NAT'L ENDOWMENT FOR THE ARTS
426	0637	NAT'L ENDOWMENT FOR HUMANITY
426	0638	NAT'L INST OF CORRECTIONS
426	0639	NUCLEAR REGULATOR COMMISSION
426	0640	SMALL BUSINESS ADMIN
441	0641	TENNESSEE VALLEY AUTHORITY
426	0642	FEMA/AGREEMENT #1053DR
426	0643	TRANSPORTATION, DEPARTMENT
426	0644	AERONAUTICS ADMIN COST REIM
426	0645	TRANS/RAILROAD ADMIN
426	0646	STATE/FED ENFORCE MTR FUEL LAW
426	0647	TREASURY, DEPARTMENT OF
426	0648	SMITHSONIAN INSTITUTE
426	0650	URBAN MASS TRANSIT
426	0651	US CUSTOMS SERVICE
426	0652	UNITED STATES COURTS
426	0653	VETERAN'S ADMINISTRATION
426	0654	FEDERAL AID DISASTER AGENCY
426	0655	HHS FEDERAL BLOCK GRANT
426	0656	CDBG FEDERAL BLOCK GRANT
426	0657	FEMA/AGREEMENT #1112DR
426	0658	FEMA/AGREEMENT #1110DR
426	0659	FEMA/AGREEMENT #1129DR
426	0660	HHS/HOSPITAL PARTICIPATION
426	0661	USDA FOOD STAMP ADMIN
426	0662	HHS-AT RISK CHILD CARE

GAAP Report	SAMS Source	SAMS Source Description
426	0663	USDA FOOD NUTRITION SERVICE
426	0664	USDA SUPPLIES COMMODITIES
426	0667	HHS/FAMILY SUPPORT ADMIN
426	0668	FAMILY SUPPORT ADMIN/AFDC
426	0669	HEALTH AND HUMAN SERVICES
426	0670	AFDC ADMINISTRATION
426	0671	AFDC ASSISTANCE
426	0672	FAMILY VIOLENCE PREVENT/SERV
426	0673	EMERGENCY ASSISTANCE
426	0674	HEALTH STANDARDS QUALITY
426	0675	MEDICAL ADMINISTRATION
426	0676	MEDICAL ASSISTANCE
426	0677	REFUGEE/ENTRANT PROGRAM
426	0678	SSI INTERIM ASSISTANCE
426	0679	TITLE IV-D
426	0680	TITLE IV-D ADMINISTRATION
426	0681	TITLE IV-F JOBS
426	0682	WAIVE/COMMUNITY LIVE ARRANGE
426	0683	HHS-DISPROPORTION SHARE HOSP
426	0684	US REPATRIATES
426	0685	IMMIGRATION REFORM & CONTROL
426	0686	HHS/AT RISK CHILD CARE
426	0687	FOOD STAMP ADMINISTRATION
426	0688	TITLE IV-F JOB BILLS PROGRAM
426	0689	AFDC ADMINISTRATION
426	0690	AFDC ASSISTANCE
426	0691	MEDICAL ADMINISTRATION
426	0692	MEDICAL ASSISTANCE
426	0693	REFUGEE/ENTRANT PROGRAM
426	0694	TITLE IV-D/CHILD SUPPORT
426	0695	FED REIM DUE FROM 957 FUND
426	0696	ILLINOIS GOVERNMENTAL UNITS
426	0697	JOB TRAINING PARTNERSHIP ACT
426	0698	UNIVERSITIES
426	0700	COUNCIL OF GREAT LAKES GOV
426	0701	MIDWEST RESEARCH INSTITUTE
426	0702	VIA OTHER IL STATE AGENCY
426	0703	GENERAL REVENUE/SBE.
426	0704	ROAD FUND/ISTEA
426	0705	ALCOHOL & SUBST ABUSE BGF
426	0706	TITLE III S. S. & EMPLOYMENT
426	0707	US PUBLIC HEALTH SERV FUND
426	0708	US ENVIRONMENTAL PROTECTION
426	0709	CHILD CARE & DEVELOP BLOCK
426	0710	VOCATIONAL REHABILITATION
426	0711	NARCOTICS PROFITS FORFEITURE
426	0713	SELF INSURANCE
426	0714	IPCDD
426	0715	LEARN AND SERVE AMERICAN

GAAP Report	SAMS Source	SAMS Source Description
426	0716	DCFS CHILDREN'S SERVICES
426	0718	NATIONAL COMMUNITY SERVICES
426	0719	SBE DEPARTMENT OF LABOR
426	0720	SPECIAL PURPOSE TRUST FUND
426	0721	SBE FED DEPT OF AGRICULTURE
426	0723	LIBRARY SERVICES FUND
426	0724	CRIMINAL JUSTICE TRUST FUND
426	0725	IL EMERGENCY MANAGEMENT AGN
426	0726	ICCB
426	0727	EPA TRUST FUND COMMISSION
426	0728	SBE FED DEPT OF EDUCATION
426	0729	EASTERN ILLINOIS UNIVERSITY
426	0731	LOCAL GOVT AFFAIRS TRUST
426	0732	NORTHERN ILLINOIS UNIVERSITY
426	0733	ALCOHOLISM & SUBSTANCE ABUSE
426	0734	IL ARTS COUNCIL FED GRANT
426	0738	WOMEN,INFANT & CHILDREN FUND
426	0740	FEDERAL ENERGY FUND
426	0741	LIHEA BLOCK GRANT
426	0744	COMM DEVELOP/SMALL CITIES
426	0745	ALCOHOL, DRUG ABUSE & MENTAL
426	0746	PETROLEUM VIOLATION FUND
426	0747	JUVENILE JUSTICE TRUST
426	0748	FEDERAL WORKFORCE TRAINING
426	0749	CHILD SUPPORT ENFORCEMENT
426	0750	STATE MONEY VIA LOCAL ENTITY
426	0751	SBE FED DEPT OF EDUCATION
426	0752	FEDERAL PROGRAM INCOME
426	0753	GENERAL REVENUE FUND
426	0754	SALE OF EQUIPMENT
426	0755	FEDERAL PROGRAM INCOME/HHS
442	0756	CONFERENCE FEES
426	0757	RECOVERED FUNDS-WIC PROGRAM
426	0758	JUSTICE, DEPARTMENT OF
441	0759	LENDING INST INTEREST INCOME
426	0760	GRANTEE INTEREST INCOME
426	0761	LOAN REPAYMENT PRINCIPAL
426	0762	INTEREST EARNED ON WIC ACCT
426	0764	INDIRECT COST REIMBURSEMENT
426	0765	US DEPARTMENT OF AGRICULTURE
426	0766	DEPARTMENT OF COMMERCE
426	0767	DEPARTMENT OF DEFENSE
426	0768	EDUCATION, US DEPARTMENT OF
426	0769	ENVIRONMENTAL PROTECTION
426	0770	ENERGY, DEPARTMENT OF
426	0771	HEALTH & HUMAN SERVICES
426	0772	HOUSING & URBAN DEVELOPMENT
426	0773	US DEPARTMENT OF INTERIOR
426	0774	LABOR, DEPARTMENT OF

GAAP Report	SAMS Source	SAMS Source Description
426	0775	TRANSPORTATION
426	0776	ISBE FED NATL COMMUNITY SERV
426	0777	VOCATION EDUCATION ADVISORY
426	0778	LOCAL GOVT AFFAIRS TRUST
426	0779	SBE & JOB TRAINING PARTNERS
441	0780	FINES/PENALTY OR VIOLATIONS
441	0781	BOAT
442	0782	CIVIL PENALTIES
442	0783	CIVIL PENALTIES
442	0785	CEMETERIES & BURIAL TRUST
441	0786	FISHING/CONFISCATED FISH
442	0787	AGGREGATE MINING
441	0788	FORESTRY
442	0789	FISHING/POLLUTION FINES
442	0791	LONG TERM CARE
442	0792	HAZARDOUS MATERIALS PENALTY
441	0793	HUNTING/CONFISCATED FUR
441	0794	INTEREST
440	0795	INTEREST ON LATE FILING FEES
442	0796	LANDFILL SURETY BOND FORFEIT
442	0797	LEGAL VIOLATIONS
441	0798	ST POLICE/OVERWEIGHT FINES
441	0799	PAYROLL TAX PENALTIES
441	0800	UNEMPLOYMENT INSURANCE
441	0801	JUDGMENT INTEREST/U I CLAIM
442	0802	UNDERGROUND STORAGE TANK
441	0803	POLLUTION CONTROL FINES
441	0804	SNOWMOBILE
441	0805	SURCHARGE/TRAFFIC VIOLATIONS
442	0806	FINES & PENALTIES
441	0807	EMS AMBULANCE COMPANIES
441	0810	DEPARTMENT OF PUBLIC AID
441	0811	DEPARTMENT OF PUBLIC HEALTH
442	0812	WIC PROGRAM VENDORS
441	0814	TANNING FACILITIES
442	0816	WEIGHTS & MEASURES ACT
441	0817	EMS/TRAUMA CENTER FINES
441	0818	OUTFITTER FINES
442	0819	FISHING/CIRCUIT CLERK
442	0820	HUNTING/CIRCUIT CLERK
441	0821	CIRCUIT CLERK
442	0822	BOAT/CIRCUIT CLERK
442	0823	SNOWMOBILE/CIRCUIT CLERK
441	0824	SURCHARGE/TRAFFIC OR CRIMINAL
441	0825	OVERWEIGHT FINES/CRT CLERK
441	0826	LOCAL BUILD ILLINOIS RESERVE
441	0827	GENERAL REVENUE FUND
421	0828	REPAYMENT/SPORTS FACILITY
441	0829	ROAD FUND

GAAP Report	SAMS Source	SAMS Source Description
441	0830	ALCOHOL/DRUG ABUSE/BLOCK GT
441	0831	SSU. INCOME FUND
441	0832	GSU. INCOME FUND
441	0833	ISU INCOME FUND
441	0834	NIU. INCOME FUND
441	0835	CSU. INCOME FUND
441	0836	U OF I INCOME FUND
441	0837	EIU. INCOME FUND
441	0838	SIU. INCOME FUND
441	0839	NEIU INCOME FUND
441	0840	WIU. INCOME FUND
441	0841	S. S. ACT TITLE III
441	0842	UNEMPLOY COMP SPECIAL ADMIN
441	0843	VOCATIONAL REHABILITATION FUND
441	0844	EMPLOYMENT SECURITY ADMIN
441	0845	YOUTH ALCOHOL & SUBSTANCE
441	0846	FLEXIBLE SPENDING ACCOUNT
442	0847	SPORTS FACILITIES TAX TRUST
441	0848	IL HEALTH FACILITIES PLAN
441	0849	HORSE RACING TAX ALLOCATION
441	0850	STATISTICAL SERVICES REVOLVE
441	0851	HEALTH INSURANCE RESERVE FUND
441	0852	TELECOMMUNICATIONS REVOLVING
406	0853	METRO PIER & EXPO AUTH TRUST
441	0854	SPECIAL PURPOSE TRUST
421	0856	LOCAL GOVT DISTRIBUTIVE
441	0857	IL COMMUNITY COLLEGE BOARD
441	0858	ANTI-POLLUTION FUND
441	0860	SBE & JOB TRAINING PARTNER
441	0862	DMH/DD PRIVATE RESOURCE FUND
441	0864	ST EMPLOYEES UNEMPLOY BENE
441	0865	INR SPECIAL STATE PROJECTS
441	0866	ALCOHOLISM & DRUG ABUSE
421	0867	REPLACEMENT VEHICLE TAX-ST
441	0868	BUILD IL LOCAL ESCROW ACCT.
440	0869	INTEREST PAID BY MEMBERS
440	0870	INVESTMENT INCOME
440	0871	ROAD FUND INTEREST
440	0872	BANK NOTES
440	0873	CRT COURT ORDER # 83CH942
440	0874	INT/GO DEBT SERVICE FUND
440	0875	DEFERRED COMP PRIME RESERVE
440	0876	EMERGENCY REVOLVING FUND
440	0880	IBA. ESCROW TRUST FUND
440	0881	REPURCHASE AGREEMENTS-REG
440	0882	REBATE - MSTC
440	0883	INT INCOME-STATE LOTTERY
440	0884	TIME DEPOSITS-REGULAR
440	0885	TREASURY INVESTMENT

GAAP Report	SAMS Source	SAMS Source Description
440	0886	SBA-FHLMC INVESTMENT
440	0887	BANK OF AMERICA MONEY MARKET
440	0888	BANK OF AMERICA MONEY MARKET
440	0889	FEDERATED MONEY MARKET FUND
440	0890	F.N.M.A. DEBENTURES
440	0892	FNB CHICAGO
440	0893	J P MORGAN MONEY MARKET
440	0894	MONEY MARKET MUTUAL FUNDS
440	0895	IL MORTGAGE PILOT PROGRAM
440	0896	FIRST TRUST MONEY MARKET
440	0897	LASALLE NATIONAL BANK MMF
440	0898	INDUSTR DEVELOP AUTH BONDS
440	0899	COMMERCIAL INSTRUMENTS
440	0900	US TREASURY NOTES
440	0901	PUBLIC INVESTMENT POOL-REG
440	0902	CHILD SUPPORT CLEARING
440	0903	MILESTONE MONEY MARKET FUND
440	0904	REPURCHASE/INTEREST-CLEARING
440	0905	TIME DEPOSIT INTEREST-CLEAR
440	0906	COMMUNITY INVEST PORTFOLIO
440	0907	FARM CREDIT BANK BONDS
440	0908	CIVIC CENTER BOND PROCEEDS
440	0909	FEDERAL HOME LOAN BANK
440	0910	TRANSPORTATION BOND SERIES A
440	0911	REAL ESTATE RECOVERY FUND
440	0912	STATE LOTTERY FUND
440	0913	FED GOVT NON CMIA PROGRAM
440	0914	CHILD SUPPORT ENFORCE FUND
431	0915	LICENSES/FEE OR REGISTRATION
431	0916	INVESTMENT EXCHANGE
431	0917	AUDIOLOGISTS
431	0918	AGENT & BROKER EXAMINATION
431	0919	ADMINISTRATIVE HEARING FEES
431	0920	ADVERTISING
431	0921	ADMISSION FEES
431	0922	INSURANCE PRODUCER LICENSES
431	0923	AGGREGATE MINING
431	0924	ASBESTOS REMOVAL/PERSONNEL
431	0925	AIR POLLUTE EMISSION PERMITS
431	0926	AIR POLLUTION OPERATING
431	0927	CLERK-APPEARANCE FEES
431	0928	APPLICATION FEES
431	0929	AUTOMOTIVE DEALER FEES
431	0930	BOAT
431	0931	CAMPING FEES,STATE PARKS
431	0932	CEMETERY PRE-NEED SALES
431	0933	CERTIFICATE OF TITLE
431	0934	COAL QUALITY TESTING
431	0935	CHARITABLE GAMES ACT

GAAP Report	SAMS Source	SAMS Source Description
431	0936	COMM FEED MANUFACT & DIST
431	0937	CONFERENCE FEES
431	0938	COURT ORDERED CHILD SUPPORT
441	0939	COPY FEES
431	0940	CLERK-CORPORATION CERTIFICATE
431	0941	CORN MARKETING ACT
431	0942	COST RECOVER/SPECIAL WARRANT
431	0943	CONTRACT ADMINISTRATION
431	0944	CLERK-COURT OPINION
431	0945	LIBRARY FEES
431	0946	CREDIT UNION-EXAM FEES
431	0947	CREDIT UNION - ADMIN
431	0948	CURRENT YEAR
431	0949	DATABASES, SALE OF PRIME GIS
431	0950	CLERK-DOCKET
431	0951	ECONOMIC RESEARCH & INFO
431	0952	EMS AMBULANCE COMPANIES
431	0953	EXAMINATION FEES,BANKING
431	0954	EXAMINATION FEES,EDP
431	0955	CORPORATE FIDUCIARY REG
431	0957	EXPEDITED SERVICE FEES
431	0958	EXPLOSIVE CERTIFICATES
431	0959	FILING FEES
431	0960	ANNUAL ASSET CHARGE
431	0961	INTERSTATE REGISTRATIONS
431	0962	FINANCIAL EXAMINATION
431	0963	FINNANCIAL INST-EXAMINATION
431	0964	LATE FILING FEES
431	0965	FINANCIAL INST-LICENSES
431	0966	FIRE EQUIP DISTR & EMPLOYEES
431	0967	FISHING LICENSES
431	0968	FISHING LICENSE/LAKE MICH
431	0969	FERTILIZER INSPECTION FUND
431	0970	FOOD MANAGERS
431	0971	FRANCHISE FEES
431	0972	GINSENG LICENSES
431	0973	FUEL HAULERS
431	0975	HABITAT STAMP REPRINT FEES
431	0976	HAZARDOUS WASTE SITES
431	0977	HAZARDOUS WASTE DISPOSAL FAC
431	0978	HIGHER EDNET
431	0979	H. S. EQUIVALENCY TESTING
431	0980	HIGHWAY TRAFFIC & SIGNS
431	0981	HISTORICAL WATER CRAFT ID
431	0982	HUNTING LICENSES
431	0983	INTERNATL FUEL TAX AGREEMENT
431	0984	NON-INTERNATIONAL FUEL TAX
431	0985	LENDING INSTITUTIONS
431	0986	INDUSTRIAL RADIOGRAPHERS

GAAP Report	SAMS Source	SAMS Source Description
431	0987	INSURANCE USER FEES
431	0988	LAND RECLAMATION
431	0989	LABORATORY FEES
431	0990	CLERK-LAW LICENSE
431	0992	UNIFORM LIMITED PARTNERSHIP
431	0993	LIFETIME LICENSES
431	0994	LIMITED LIABILITY CO ACT
431	0995	LIMITED LIABILITY PARTNER
431	0996	LIQUOR LICENSES
431	0997	DUPLICATE LIQUOR LICENSES
431	0998	LOTTERY AGENTS
431	0999	LOW LEVEL WASTE 13(A) (B1)
431	1000	LOW LEVEL WASTE 13(C) & (D)
431	1001	MILK LICENSING
431	1002	MANDATORY ARBITRATION/BOONE
431	1003	MANIFEST
431	1004	MANDATORY ARBITRATION/COOK
431	1005	MANDATORY ARBITRATION/LAKE
431	1006	MANDATORY ARB/WINNEBAGO
431	1007	MANDATORY ARBITRATION/DUPAGE
431	1008	MANDATORY ARBITRA/ST.CLAIR
431	1009	MINERS EXAMINATIONS
431	1010	MANDATORY ARBITRAT/MCHENRY
431	1012	MANDATORY ARBITRATION/KANE
431	1013	MANDATORY ARBITRATION/WILL
431	1015	MISCELLANEOUS
431	1016	MISCELLANEOUS-BANKING
431	1017	MORTGAGE BANKING FULL SERV
431	1018	MISCELLANEOUS-TRUST
431	1019	MORTGAGE BANKING EXAM
431	1020	CLERK-MISC CERTIFICATE
431	1021	MORTGAGE BANKING
431	1022	MOTOR VEHICLE INSURERS
431	1023	MOTOR VEHICLE REGIST DECAL
431	1024	NUCLEAR REACTOR ANN ASSESS
431	1025	NUCLEAR FUEL STORAGE FAC
431	1026	NURSING FEES
431	1027	NURSE AGENCIES
431	1028	OIL CONSERVATION
431	1030	ORIGINAL REGISTRATIONS
431	1031	OCCUPATIONAL LICENSE
431	1032	ORIGINAL & RENEWAL LICENSE
431	1033	OTHER STATE FUNDS
431	1034	OWNERS LICENSE BOAT GAMBLING
431	1035	OTHER STATES
431	1036	OWNER APPLICATION/RIVERBOAT
431	1037	PARKING FEES
431	1038	PATIENT FEES
431	1039	PERFORMANCE EXAMINATION

GAAP Report	SAMS Source	SAMS Source Description
431	1040	PESTICIDE PRODUCTS
431	1041	PILOT REGISTRATIONS
431	1043	PODIATRIC PHYSICIAN FEES
431	1044	PRINTING
431	1045	ELIGIBLE MEDICAID CHILDREN
431	1046	PRIVATE BUSINESS SCHOOLS
431	1047	PRIVATE DETECTIVES
431	1048	PIMW-MANIFESTS
431	1049	PIMW-HAULER FEES
431	1050	PIMW-TRANSPORT FEES
431	1051	PRIVATE EMPLOYER AGN INSPECT
431	1052	IPTIP
431	1053	PHARMACEUTICAL REGISTRATION
431	1054	PUBLIC WATER SUPPLY CONST
431	1055	RADIATION MACHINE INSPECTION
431	1056	RADIATION TECHNOLOG ACCRED
431	1057	RADIATION PRODUCING MACHINES
431	1058	RADIOACTIVE MATERIAL LICENSE
431	1059	RENEWAL LICENSES
431	1060	RECYCLING FEES
431	1061	REINSTATE/OPERATORS LICENSE
431	1062	RADON DETECTION FEES
431	1063	RETALIATORY FEES
431	1064	SALE OF TIRES
431	1065	SAVINGS & LOAN EXAM
431	1066	SAVINGS & LOAN SUPER. FEES
431	1067	SCHOOL BUS DRIVERS
431	1068	SECURITIES AUDIT & ENFORCE
431	1069	SANITARY LANDFILL
431	1070	SEWER CONSTRUCTION PERMITS
431	1071	SECURITIES ISSUANCE FEE
431	1072	SNOWMOBILE
431	1073	SPORTSMAN LICENSES
431	1074	SPECIAL OR COMMERCIAL PERMIT
431	1075	SPECIAL WASTE HAULING PERMIT
431	1077	STORAGE FEES
431	1078	SOLID WASTE SITE OPERATOR
431	1079	SUBPOENA /WITNESS FEES
431	1080	TEACHER'S CERTIFICATION
431	1081	OUTREACH PROGRAMS
431	1082	TANNING FACILITIES
431	1083	SUB-ACUTE CARE FACILITIES
431	1084	TIMBER BUYERS OR GROWERS
431	1085	TOXIC POLLUTION PREVENTION
431	1086	TOXIC CHEMICAL RELEASE
431	1087	TRAPPING LICENSES
431	1088	TRIPPLICATE PRESCRIPT BLANK
431	1089	UNDERGROUND INJECTION CONTL
431	1090	UNDERGROUND STORAGE TANK

GAAP Report	SAMS Source	SAMS Source Description
431	1091	LIBRARY CHARGES
431	1092	USER FEES
431	1093	USED TIRE STORAGE SITE
431	1095	WATERCRAFT TITLING
431	1096	WATER PERMIT
431	1097	WELL ASSESSMENT FEES
431	1098	WEIGHTS & MEASURES ACT
431	1099	MANDATORY ARBITRATION/FORD CO
431	1100	MANDATORY ARBITRATION/MCCLEAN
431	1101	VITAL RECORDS
431	1102	LABORATORY ANALYSIS
431	1103	CERTIFICATION OF NEED
431	1104	LIFE CARE FACILITIES
431	1105	FEDERAL GOVERNMENT
431	1106	EMERGENCY MEDICAL SERVICE
431	1107	CERTIFY/HEARING AID DISPENSE
431	1108	LEAD INSPECTOR FEES
431	1109	DIV OF ENVIRONMENTAL HEALTH
431	1110	DIV OF FOODS, DRUGS & DAIRY
431	1112	HEALTH CARE FACILITY & PROG
431	1113	TRANSFER/REGION FUND BALANCE
442	1114	LOCAL IL GOVERNMENTAL UNITS
443	1115	AIRPORT AUTHORITY
441	1116	PROPERTY SALES CITY-COUNTY ETC
443	1117	CHICAGO-G. A. PROGRAM
441	1118	COOK COUNTY
442	1119	SCH DIST FED PROPERTY SALE
442	1120	TRAINING EXPENSES
441	1121	MISCELLANEOUS
441	1122	HOUSE OPERATION MAJORITY
441	1123	HOUSE OPERATION MINORITY
441	1124	SENATE OPERATIONS
441	1125	DISTRICT OFFICE ALLOTMENT
441	1126	MAJ LEADERSHIP & RESEARCH
441	1127	OTHER IL STATE AGENCIES
441	1128	GENERAL REVENUE FUND
441	1129	ROAD FUND
441	1131	LIVE AND LEARN FUND
441	1134	SOLID WASTE MANAGEMENT FUND
441	1135	CLEAN AIR ACT (CAA) PERMIT
442	1136	STATE GAMING FUND
441	1137	MOTOR VEHICLE THEFT PREVENT
441	1138	STATE SUPPORTED PROGRAMS
441	1140	ST ATTORNEY APPELLATE
441	1141	GOVERNOR'S OFFICE
441	1142	LT. GOVERNOR
442	1143	ATTORNEY GENERAL
442	1144	SECRETARY OF STATE
441	1145	STATE TREASURER

GAAP Report	SAMS Source	SAMS Source Description
441	1146	LITERACY SERVICES FUND
442	1147	AGRICULTURE,DEPARTMENT OF
441	1148	CENTRAL MANAGEMENT SERVICES
441	1149	CHILDREN & FAMILY SERVICES
441	1150	COMMERCE & ECON OPPORTUNITY
442	1151	NATURAL RESOURCES
442	1153	IL STATE TOLL HIGHWAY AUTH
442	1154	STATE LOTTERY
442	1155	HUMAN SERVICES
441	1156	DNR/MINES&MINERALS
442	1157	PROFESSIONAL REGULATION
441	1158	HEALTHCARE AND FAMILY SERVICES
441	1159	PUBLIC HEALTH-GRF
442	1160	REVENUE
441	1161	STATE POLICE
442	1162	TRANSPORTATION
441	1163	ILLINOIS ARTS COUNCIL
442	1164	ILLINOIS COMMERCE COMMISSION
443	1165	EPA TRUST FUND COMMISSION
442	1166	ENVIRONMENTAL PROTECTION AGN
442	1167	HISTORIC PRESERVATION AGENCY
441	1168	IL CRIMIN JUSTICE INFO AUTH
442	1169	LIQUOR CONTROL COMMISSION
441	1170	LAW ENFORCE OFFICER STANDARD
442	1171	ILLINOIS RACING BOARD
441	1172	STATE BOARD OF EDUCATION
442	1173	STATE FIRE MARSHAL
441	1174	CHICAGO STATE UNIVERSITY
441	1175	EASTERN ILLINOIS UNIVERSITY
441	1176	GOVERNOR'S STATE UNIVERSITY
441	1177	NORTHEASTERN ILLINOIS UNIV
442	1178	WESTERN ILLINOIS UNIVERSITY
441	1180	SANGAMON STATE UNIVERSITY
441	1181	SOUTHERN ILLINOIS UNIVERSITY
441	1182	UNIVERSITY OF ILLINOIS
441	1184	A. G. COURT ORDER & DIST
441	1185	ENVIRONMENT PROTECTION TRUST
441	1186	VIOLENT CRIME VICTIMS ASSIS
441	1187	ENVIRONMENT PROTECT P&I FUND
441	1188	CHILD SUPPORT ENFORCEMENT
441	1189	PARK & CONSERVATION FUND
441	1190	DRUG TRAFFIC PREVENTION FUND
441	1191	OTHER INCOME
442	1194	OTHER STATES
441	1195	AFDC COLLECTIONS
441	1196	NON-ASSISTANCE
441	1197	AFDC COLLECTION/CRCUIT CLERK
441	1198	NON-ASSISTANCE/CIRCUIT CLERK
441	1199	CHECK WRITE OFF/GO BACK FUND

GAAP Report	SAMS Source	SAMS Source Description
441	1200	PRIVATE ORGANIZA OR INDIV
441	1201	STATE PROPERTY SALES
442	1202	ADMINISTRATIVE REIMBURSEMENT
441	1203	MOVIE COMPANIES
442	1204	MEDICAL
441	1205	THIRD PARTY LIABILITY
441	1206	ASSISTANCE TO THE HOMELESS
441	1207	BEQUEST TO STATE
442	1208	DONATION BOX
441	1210	EPIDEMIOLOGICAL STUDIES
441	1212	CRIMINAL JUSTICE INFORMATION
442	1214	PRODUCT SALES
441	1215	LOAN REPAYMENT
442	1217	PROGRAM INCOME
442	1218	ARMORY RENTALS
442	1219	ARMORY RENTAL/INDIVIDUALS
442	1220	BOAT DOCK & RELATED FEES
442	1221	BUILDING AND SPACE RENTALS
442	1222	CONCESSION REVENUE
442	1223	EXECUTIVE MANSION
442	1224	MISCELLANEOUS
442	1225	PROPERTY
442	1226	WINTER STORAGE
442	1227	UNDERGROUND PARKING
441	1228	REIM/JURY DUTY & RECOVERIES
441	1229	MANTENO VETERANS HOME
441	1230	FIELD SERVICES
441	1231	QUINCY VETERANS HOME
441	1232	LASALLE VETERANS HOME
441	1233	ANNA VETERANS HOME
442	1234	REIM/COST ON BEHALF OF OTHER
442	1235	REIM/COST ON BEHALF OF OTHER
442	1236	VETERANS ADMINISTRATION
442	1237	LOCAL IL GOVERNMENTAL UNITS
442	1238	OTHER STATE AGENCIES
442	1239	OTHER STATES
443	1240	REPAYMENT DUE TO FINAL AUDIT
441	1241	FAMILY PRACTICE SCHOLARSHIPS
441	1243	REPAYMENT PURSUANT TO LAW
442	1244	ASBESTOS ABATEMENT RECOVERY
441	1245	CERTIFICATE OF PARTICIPATION
441	1246	CRIME VICTIMS
441	1247	GRANTEE INTEREST INCOME
442	1248	INVESTIGATIVE COST
443	1249	FEDERAL/LOCAL AIRPORT
442	1250	DAMAGE & WORKER'S COMP CLAIM
442	1251	MISSING & EXPLOITED CHILDREN
441	1260	LOCAL TRANSIT DISTRICTS
442	1264	PREPAID BLOOD TESTING FEES

GAAP Report	SAMS Source	SAMS Source Description
441	1267	RETURNED LOCALLY HELD FUNDS
441	1270	RETURNED PETTY CASH FUND
441	1271	RETURNED PETTY CASH FUND
441	1272	TAX INCRE FINANCE SURPLUS
441	1274	EXCESS FUNDS
441	1277	SALE OF FORFEIT/SEIZED PROP
441	1282	TRI-CITY REGIONAL PORT DIST
441	1283	RESTITUTIONS
441	1284	REPAYMENT TO STATE PURSUANT TO
440	1286	SALE OF INVESTMENTS
431	1288	STUDENT FEES
442	1289	SUBSCRIPTION OR PUBLICATION
442	1290	BOOKS/MAGAZINE & PERIODICALS
442	1291	COMPLAINT BOOKS
442	1294	SUBSCRIPTION OR PUBLICATION
442	1295	NEWSLETTER
442	1296	OPINION SALES
442	1297	PUBLIC HEALTH-FORMULARY
442	1298	STATE GEOLOGICAL SURVEY
442	1299	STATE NATURAL HISTORY SURVEY
442	1300	TRIAL ADVOCACY PROGRAM
441	1301	STATE WATER SURVEY
442	1302	HAZARD WASTE RESEARCH & INFO
442	1303	COPY PETITIONS & MATERIALS
441	1304	UNIDENTIFIED REMITTANCES
441	1306	98 HAYES #24 FILLY TROT
441	1307	DUQUOIN STATE FAIR-MISC.
431	1308	DARE LICENSE PLATES
431	1309	IL FIREFIGHTERS LICENSE
431	1310	MASTER MASON LICENSE
431	1311	KNIGHTS OF COLUMBUS LICENSE
431	1312	WILDLIFE PRAIRIE LICENSE
431	1313	SPORTSMAN SERIES LICENSE
431	1314	US VETERANS LICENSE
431	1315	CHARITY ORGANIZATION LICENSE
421	1316	PARI-MUTUEL TAX-ARLINGTON PARK
421	1317	PARI-MUTUEL TAX-BALMORAL PARK
421	1318	PARI-MUTUEL-FAIRMONT PARK
421	1319	PARI-MUTUEL-HAWTHORNE PARK
421	1320	PARI-MUTUEL TAX-MAYWOOD PARK
421	1321	PARI-MUTUEL-QUAD CITY DOWNS
421	1322	PARI-MUTUEL-SPORTSMANS PARK
421	1323	PRIVILEGE TAX-QUARTERHORSE
421	1324	PRIVILEGE TAX-ARLINGTON PARK
421	1325	PRIVILEGE TAX-BALMORAL PARK
421	1326	PRIVILEGE TAX-FAIRMONT PARK
421	1327	PRIVILEGE TAX-HAWTHORNE PARK
421	1328	PRIVILEGE TAX-MAYWOOD PARK
421	1329	PRIVILEGE-QUAD CITY DOWNS

GAAP Report	SAMS Source	SAMS Source Description
421	1330	PRIVILEGE-SPORTSMANS PARK
406	1331	HOME RULE MUNI SALES TAX
441	1332	COURT DIST/CRIMINAL ENFORCE
426	1333	HEALTH/HUMAN SER-CCDBG MATCH
426	1334	HEALTH/HUMAN SER-CCDBG DISC
426	1335	HEALTH/HUMAN SER-CCDBG MATCH
426	1336	CCDBG MANDATORY
426	1337	HEALTH/HUMAN SER-CCDBG MATCH
426	1338	CCDBG MANDATORY DISC
426	1339	HEALTH/HUMAN SER-CCDBG MATCH
426	1340	LAND & WATER RECREATION
426	1341	US ENVIRONMENTAL PROTECTION
426	1342	IL COMM COLLEGE BOARD FUND
441	1343	DRUG ASSET FORFEITURE
441	1344	AABD
441	1345	AFDC
441	1346	CHILD SUPPORT
441	1347	EMPLOYABILITY DEVELOP SERV
441	1348	UNIV. INCOME BANK ACCT.
441	1349	GENERAL ASSISTANCE-ADULT
441	1350	GENERAL ASSISTANCE-FAMILY
441	1351	REFUGEE
441	1352	TRANSITIONAL CHILD CARE
441	1353	EARNFARE
441	1354	FOOD STAMP EMPLOY & TRAINING
441	1355	PUBLIC HEALTH FED PROJ FUND
440	1356	FED FARM CREDIT BANK NOTE
440	1357	FED FARM CREDIT DISC NOTE
440	1358	FED HOME LOAN BANK NOTE
440	1359	FED HOME LOAN BANK NOTE
440	1360	FED HOME LOAN MORT CORP NOTE
440	1361	FED HOME LOAN MORT CORP DISC
440	1362	GOLDMAN SACHS MONEY MARKET
440	1363	EBT FUNDS
431	1364	ANNUAL CHARITY ASSESSMENT
431	1365	OCCUPATION LICENSES
431	1366	LIVESTOCK MANAGEMENT FEES
431	1367	CRIM JUST INFO AUTH
431	1368	ORGANIZATION LICENSES
441	1369	PARTICIPANT TRANSFERS
441	1370	SELF INSURANCE
441	1371	DENTAL REIMBURSEMENTS
441	1372	CORRECTIONS
441	1373	CRIMINAL JUSTICE TRUST
441	1374	OFF. OF BANKS & REAL ESTATE
441	1375	HAZARDOUS WASTE FUND
441	1376	FAMILY PRACTICE SCHOLARSHIPS
441	1377	BACCALAUREATE NURSING LOANS
441	1378	98 HAYES #24 COLT TROT

GAAP Report	SAMS Source	SAMS Source Description
441	1379	IRS TAX LEVY
426	1380	ST CRIMINAL ALIEN ASSIST PROG
426	1381	FEDERAL MONEY VIA OTHER STATE
441	1382	DMHDD FEDERAL FUND
426	1383	REIMBURSE AUDITS-LOCAL GOVT
426	1384	IL COMM COLLEGE BD FUND
431	1385	FINGERPRINT FEES
442	1386	OPINION SUBSCRIPTIONS
441	1387	MADDEN MENTAL HEALTH CTR
426	1388	INDIRECT COST/FEDERAL NAT COMM
426	1389	FED GOV/FEMA GRANT 1170
426	1393	FED MONIES - TANF GRANT
431	1395	LONG TERM CARE
440	1396	G.O. ESCROW ACCOUNT
441	1400	STATE COMPTROLLER
431	1401	SANITARY LANDFILL
431	1402	REINSTATEMENTS
426	1403	FEMA GRANT 3871
441	1406	COLLEGE CREDIT HR REIMB
442	1407	REPAYMENT-LOTTERY EXCESS
431	1408	PUB WAT SUPPLY OPR LIC FEES
431	1409	CERTIFICATE OF NEED/NURSE HOME
442	1410	IYC MURPHYSBORO
441	1411	EARLY INTERVENTION REVOLVING
431	1412	CERTIFICATE OF NEED/HOSPITALS
431	1413	SEX CRIME OFFENDER
426	1414	NAT'L ASSOCIATION OF GOVERNORS
431	1416	VEHICLE INSPECTION FEES
441	1417	EMPLOYMENT SECURITY
426	1418	FEMA GRANT 1170
406	1419	SALEM CIVIC CENTER R.O.T.
406	1420	ROT SALEM C--ACCELERATED
406	1421	COUNTY PUBLIC SAFETY R.O.T.
406	1422	CTY PUBLIC SAFETY--ACCELERATED
441	1423	CONSUMER LAW/ELDERLY VICTIMS
411	1424	TELECOMMUNICATION TAX
426	1425	HHS BLOCK GRANT/ABSTINENCE
421	1428	DRYCLEANER TAX
426	1429	FEMA/GRANT #1188 DR
441	1430	RAIL FREIGHT REPAYMENT
431	1431	DRYCLEANERS LICENSE
441	1432	CRIMINAL JUSTICE INFORMATION
441	1435	OTHER STATES
440	1437	501/941 MMF
431	1438	BASE STATE IL/INTERSTATE REG
441	1439	RAIL FREIGHT REPAYMENT
440	1440	UNIV PAYROLL-IPTIP
431	1442	DRYCLEANER ADMIN FEE
431	1443	RENEWABLE ENERGY RESOURCE

GAAP Report	SAMS Source	SAMS Source Description
431	1444	ILLINOIS/MICHIGAN CANAL
411	1445	SUPPLEMENT ENERGY ASST/ELECTRI
411	1446	SUPPLEMENT ENERGY ASST/GAS
441	1447	ICJIA/FAMILY VIOLENCE
426	1448	ICJIA/FAMILY VIOLENCE
431	1449	EDUCATIONAL NETWORK FEES
441	1450	TRAFFIC/CRIM CONVICT SURCHARGE
426	1451	FEMA GRANT #1170
431	1452	CIRCUIT CLERK COLLECTIONS
441	1453	UNAUTH RIVERBOAT WINNINGS
431	1454	RECOVERY & REMEDIATION FEES
426	1455	FED MONIES/WASHINGTON STATE
431	1456	MAYORS/VILLAGE PRESIDENTS
441	1457	UNREDEEMED BONDS DUE #133
440	1458	FNMA DISCOUNT NOTE
441	1460	HAYES MEMORIAL-COLT PACE
441	1461	HAYES MEMORIAL-COLT TROT
441	1462	HAYES MEMORIAL-FILLY PACE
441	1463	HAYES MEMORIAL-FILLY TROT
441	1464	WORLD TROT-FILLY
441	1465	WORLD TROT-COLT
441	1466	HUMAN SERVICES
441	1467	MATURE/UNREDEEMED BONDS 971
441	1471	CAPITAL DEVELOPMENT BOND
441	1472	ISD SCHOOL DIST REIM
441	1473	TELEPHONE UTILITIES
426	1474	U.S. COAST GUARD
426	1480	FEDERAL MONIES VIA MICH. ST. U
440	1481	IPTIP UC SPCIAL ADMIN
442	1482	PARTICIPANT PREPAYMENT
431	1483	ADMINISTRATIVE FEES
441	1484	LATE PAYMENT PENALTY
426	1485	HHS/ABSTINENCE ED BLOCK GRANT
441	1489	REPAYMENT OF SCHOLARSHIP GRANT
426	1490	MOTOR FEDERAL TAX COMPLIANCE
431	1491	PRO RATA SHARE ELEC. UTILITY
441	1492	DMH/DD FEDERAL PROJECTS
421	1493	OIL AND GAS ASSESSMENT
431	1494	RADON LICENSING
431	1495	UNIFORM HAZARD WASTE
441	1496	TOXIC WASTE RELEASE
411	1497	ELECTRICITY EXCISE TAX
421	1498	ELECTRIC SELF ASSESSOR
411	1499	ELECTRIC EXCISE TAX-ACCEL
431	1500	CHILDREN'S HEALTH INSURANCE
441	1501	REPAYMENT TO STATE/EPA
426	1502	GREAT LAKES COMMISSION
431	1504	ALTERNATIVE FUEL REGISTRATION
431	1505	ENVIRONMENTAL HEALTH DIVISION

GAAP Report	SAMS Source	SAMS Source Description
431	1510	ENTRANTS FEES
431	1511	ACADEMY TRAINING FEES
426	1520	MIGRANT HEAD START
441	1521	CHA/TENANT TO TENANT
440	1522	TRIAS CAPITAL MONEY MARKET
431	1523	MAMMOGRAPHY INSTALLATION FEES
441	1524	REIMBURSEMENTS OF PRIOR COSTS
431	1525	FOREIGN LANGUAGE INTERPRETER
431	1526	POLICE MEMORIAL COMMITTEE
431	1527	MAMMOGRAM LICENSE PLATE
426	1530	MEDICAID MATCHING
426	1531	DHS FEDERAL PROJECTS
441	1532	AGRICULTURE PREMIUM
431	1533	SELF-INSURANCE
440	1534	ESCROW INTEREST INCOME
440	1535	MERCANTILE CLEARING
440	1536	SEI MONEY MARKET
431	1537	CARNIVAL AMUSEMENT INSPECTION
431	1538	NUCLEAR SPENT FUEL
431	1539	LANDSCAPE ARCHITECTS
431	1540	ACCIDENT REPORTS
431	1541	PUBLIC WATER SUPPLY OPERATOR
442	1542	FEDERAL PROPERTY SALES
431	1543	PLUMBING LICENSURE PROGRAM
411	1544	TELECOM TAX-QUARTER/MONTHLY
441	1550	SURS MEMBER PAYMENT
441	1551	SURS RETIRED MEMBER
426	1552	DHHS/FFP-MEDICAID REHAB OPTION
441	1553	NONCERTIFIED ESTATE TX COOK CO
443	1555	DISPOSAL OF EQUIPMENT
440	1556	IPTIP/MMF INVESTMENT
440	1557	STUDENT LOAN MARKET DISCOUNT
441	1558	VIOLENCE PREVENTION AUTHORITY
441	1559	NATL CTR FOR STRATEGIC PLANNG
426	1560	MATCH/NAT'L CTR FOR STRAT PLAN
440	1561	IL FUNDS ACH SETTLEMENT
441	1562	LOAN PROCEEDS-IDAPP PROGRAM
441	1563	COMMONWEALTH EDISON
440	1564	INTEREST/DRINKING WATER
441	1565	PRINCIPAL/DRINKING WATER
440	1566	LOCAL GOVT UNIT/DRINKING WATER
442	1567	PINCKNEYVILLE CORRECTION CTR
441	1568	DRYCLEANERS ENVIRON RESPONSE
426	1569	HEALTH SURVEY QUALITY BOARD
431	1570	VEHICLE EMISSION INSPECTION
426	1571	FEMA #3134-EM-IL
426	1572	GRANT #DR871-IL
426	1573	ISP FEDERAL PROJECTS FUND
441	1574	SCHOOL TECHNOLOGY REV. LOAN

GAAP Report	SAMS Source	SAMS Source Description
440	1575	STUDENT LOAN MARKET ASSOC NOTE
441	1577	EMPLOYEE VACATION/SICK REPAY
426	1578	NATIONAL ARCHIVES
441	1579	MID CONTINENT BENEFIT TRUST
426	1580	SOCIAL SECURITY ADMINISTRATION
441	1581	NCSSSMST
441	1582	PUBLIC BUILDING FUND
441	1583	ENVIRONMENTAL HEALTH
441	1584	C&FS FEDERAL PROJECTS FUND
441	1585	U.S. PUBLIC HEALTH SERVICES
440	1586	1ST CHICAGO 1 MMF
440	1587	NAT'L CITY CREDIT CARD MMF
441	1588	LOAN REPAYMENT - 557
440	1589	BANK ONE SPFLD 1 GROUP MMF
442	1590	MOTOR FUEL TAX-DECALS
426	1591	US FISH & WILDLIFE SERVICE
441	1592	DRYCLEANER TRUST FUND
441	1593	BUILD ILLINOIS ESCROW
431	1594	DRYCLEANER LATE PAYMENT FEE
442	1595	DRYCLEANER INSURANCE PREMIUMS
442	1597	DECATUR CORRECTIONS
442	1598	IYC CHICAGO
411	1599	SOLID WASTE FACILITIES
440	1600	DNR/FEMA GRANT REPAY
411	1601	QSWEF TAX CREDIT REPAYMENT
431	1602	CHECK PRINTER FEES
431	1603	EXAMINATIONS/INTERNATIONAL
431	1604	MISC-INFORMATIONS SYSTEMS
431	1605	MISC-INTERNATIONAL
440	1606	IL FIRST - OCT 99
475	1607	ILLINOIS FIRST
441	1608	TOBACCO SETTLEMENT
426	1609	FEMA GRANT #1278
441	1610	VETERANS AFFAIRS
426	1611	JUSTICE/COURT RESTITUTIONS
431	1612	RADIATION MACH. INSPECT/REGIS
431	1613	RADIATION IMAGE/THERAPEUTIC OP
442	1614	IL STATE FAIR/SPRINGFIELD
442	1615	IL STATE FAIR/DUQUOIN
442	1616	DAY LABOR AGENCIES
431	1617	MANDATORY ARBITRATION/HENRY CO
431	1618	MANDATORY ARBITRATION/MERCER C
431	1619	MANDATORY ARBITRATION/ROCK ISL
431	1620	MANDATORY ARBITRATION/WHITESID
443	1621	BOARD OF HIGHER EDUCATION
442	1623	ADOPTION REGISTRY
441	1624	FUND FOR IL FUTURE
441	1625	FUND TRANSFER - 703
426	1626	NASDA

GAAP Report	SAMS Source	SAMS Source Description
431	1627	NON-INSURD INST RECIVRSHIP FEE
441	1628	BUILD IL BOND
441	1629	STATE GARAGE REVOLVING
441	1630	APA GATE ADMISSIONS
442	1631	AGING
431	1632	LOAN PROCESSING AND ISSUE FEE
431	1633	PORTFOLIO MAINTENANCE FEE
431	1634	FEDERAL DIRECT CONSOLIDATION
411	1635	WIRELESS 0911 SURCHARGE
441	1636	PUBLIC HEALTH SPEC ST PROJECTS
441	1637	REHAB SVC ELEM & SEC ED FUND
431	1638	REAL ESTATE FEES
431	1639	LAND SALES FEES
431	1640	TIMESHARE FEES
431	1641	THRIFT FEES
441	1642	COMMUNITY COLLEGE BOARD
431	1643	DIESEL EMISSION FEES
441	1644	STUDENT LOAN OPERATING FUND
442	1645	SEXUALLY VIOLENT PROGRAM
426	1646	UNIV OF NEVADA
442	1647	FEDERAL STUDENT LOAN
440	1648	INB CLEARING MONEY MARKET
442	1649	SBC/AMERITECH LIQUIDATED DAMAG
441	1650	ROYALTIES
443	1651	REED ACT
440	1652	IPTIP PRIME FUND REGULAR
441	1653	MILITARY AFFAIRS
426	1654	DPA 421 FUND TRANSFER
442	1655	LINCOLN HISTORIC LIBRARY CONTR
426	1656	SR HEALTH INS PRG
426	1657	DHS/FEDERAL PROJECTS FUND
431	1658	SILVER STAR PLATE
431	1659	VIETNAM VETERAN PLATE
431	1660	WW II VETERANS PLATE
431	1661	ORGAN DONOR AWARENESS
441	1662	NAT'L SCIENCE TEACHERS ASSOC
441	1663	TOBACCO SETTLEMENT
441	1664	LOCAL AIRPORTS
441	1665	FED/LOCAL AIRPORT FUND
441	1666	TRANSPORTATION-B BOND
426	1667	GALLAUDET UNIVERSITY
426	1668	FEMA #3161
441	1669	CIVIC CENTER BONDS
441	1670	AMTRACK RAIL SERV
442	1671	KEWANEE IYC
431	1672	RETIRED IL CONGRESS DELEGATION
441	1673	COMMUTING EXPENSE
441	1674	PARKING EXPENSE
426	1675	FARMERS HOME ADMINISTRATION

GAAP Report	SAMS Source	SAMS Source Description
406	1676	METRO EAST PARK REG
406	1677	METRO EAST PARK-EXCEL
441	1678	LUST FUND
431	1679	ACCESS FEES
441	1680	BUILD IL ESCROW ACCOUNT
441	1681	WATER POLLUTION REVOLVING
441	1682	CHILD SUPPORT
441	1685	LAWRENCE CORRECTIONAL CENTER
441	1686	THOMSON CORRECTIONAL CENTER
443	1687	CHIEF ST SCH OFFICER
442	1688	STATE APPELLATE DEFENDER
442	1689	ONE STOP PARTICIPANTS
431	1690	PARENT FEES
431	1691	MEDICAID PAYMENTS
440	1692	IL FUNDS CLEARING MMF
440	1693	BUDGET STABILIZATION FUND
431	1694	SWIMMING FACILITIES
442	1695	SWIMMING FACILITIES
441	1696	HEARING FEES
431	1697	TEACHER SCHOLARSHIP
440	1698	FFCB PLACEMENT (LT)
441	1699	2001 CH 45
441	1700	METROPOLITAN PIER & EXPO AUTH
443	1701	ALCOHOL & SUBSTANCE ABUSE
426	1702	FEMA GRANT #1368
426	1703	MATHEMATICA POLICY RESEARCH
440	1704	G. O. BOND ESCROW ACCOUNT
426	1705	FEDERAL RAILROAD ADMINISTRATIO
421	1707	SALES TAX-COURT ORDER DISTRIB
421	1708	INCOME TAX-COURT ORDER DISTRIB
421	1709	PHOTO PROCESSING COURT DISTRIB
431	1710	HOSPITAL TRAUMA CENTERS
441	1711	PLUMBING VIOLATIONS
431	1712	MANUFACTURE HOME LICENSE
431	1713	TRAINING FEES
441	1714	CONTRIB.- ST. OFFICER SALARY
441	1715	MEDICAID REIMBURSEMENT
426	1716	JUVENILE ACCT INCENTIVE BLOCK
440	1717	IPTIP CLEARING PRIME
440	1718	MMF AMERICAN FREEDOM FUND
431	1719	RADIATION MACHINE SERVICERS
431	1720	ICN PUBLIC K12 SCHOOLS
431	1721	ICN OTHER PUBLIC ED FACILITIES
431	1722	ICN INTERMEDIATE SVC CNTRS
431	1723	ICN REGIONAL OFC OF EDUCATION
431	1724	ICN SPECIAL ED JOINT AGREEMENT
431	1725	ICN SPECIAL ED FACILITIES
431	1726	ICN OTHER ST FUNDED SCHOOL
431	1727	ICN AREA VOC SCHOOLS & DISTRIC

GAAP Report	SAMS Source	SAMS Source Description
431	1728	ICN ALTERNATIVE SCHOOL
431	1729	ICN PRIVATE K12 SCHOOLS
431	1730	ICN COMMUNITY COLLEGES
431	1731	ICN PRIVATE COLLEGES & UNIV
431	1732	ICN PUBLIC COLLEGES & UNIV
431	1733	ICN LIBRARIES
431	1734	ICN MUSEUMS
431	1735	ICN MUNICIPAL GOVERNMENT
431	1736	ICN OTHER
441	1737	TELEPHONE COMMISSIONS
431	1738	TOURISM PROMOTION
441	1739	BUILD ILLINOIS
441	1740	IL EMERGENCY MANAGEMENT
426	1741	FEMA
441	1742	COURT OF CLAIMS
441	1743	CASH RECEIPT OVERAGES
426	1744	ICCB ADULT EDUCATION
441	1745	LOCAL DEBT SERVICE ACCT
441	1746	HOUSING DEVEL AUTH
431	1747	HOSP ACCRED DATA
426	1748	FED GOVERNMENT/VARIOUS
475	1749	SHORT TERM BORROWING
440	1750	SHORT TERM BORROWING
441	1751	AMBULATORY/SURGICAL TREATMENT
431	1752	WEST POINT BICENTENNIAL
431	1753	PET FRIENDLY LICENSES
441	1754	TOBACCO SETTLEMENT FUND
431	1756	ICN HEALTH INSTITUTIONS
431	1757	OFFSET CLAIM FILING FEE
431	1758	LIEN FILING & RELEASE FEES
431	1759	FREE SALES; HEALTH CERTIFICATE
411	1760	SIMPLIFIED MUNI TELE TAX
411	1761	SIMPLE TELECOMM/EXCEL
441	1770	FEDERAL TAX OFFSETS
441	1771	STATE TAX OFFSETS
441	1772	IL CLERK OF CIRCUIT COURT
441	1773	UNEMPLOYMENT BENEFITS
441	1774	EARN FARE EMPLOYMENT TRAINING
441	1775	INTERSTATE COLLECTIONS
441	1776	FIN INSTITUTIONS DATA
441	1777	IL DEPT OF REVENUE
441	1778	PRIVATE COLLECTION AGENCIES
441	1779	STATE DISBURSEMENT
441	1780	RESPONSIBLE RELATIVE
426	1781	FEMA - CHECKS
440	1782	EVERGREEN MONEY MARKET FUND
440	1783	STATE OF ISRAEL BONDS-INTEREST
431	1784	CALL REGISTRY FEES
442	1785	CALL REGISTRY FINES

GAAP Report	SAMS Source	SAMS Source Description
441	1786	CHILD SUPPORT ENFORCEMENT RECOV
441	1787	CREDIT BUREAU REPORTING
441	1788	REIMBURSE-LOCALLY HELD FUNDS
442	1789	GA RETIREMENT SYSTEM
426	1790	IEMA-FEMA
426	1791	IL DOT/U.S. DOT
441	1792	AMALGAMATED BANK
441	1793	WATER REVOLVING ESCROW ACCOUNT
441	1794	DISASTER RELIEF REFUNDS
440	1795	VICTORY FEDERAL MMF INTEREST
440	1796	INTEREST INCOME-FIRST STAR MMA
426	1797	TELCO PROVIDERS-FED E-RATE PRG
431	1798	POW LICENSE PLATES
440	1799	STATE DISBURS. UNIT REV. FUND
475	1800	REFUNDING BOND ISSUE PROCEEDS
475	1801	EXCESS BOND ISSUE PROCEEDS
431	1802	SOS POLICE SERVICES FEES
431	1804	PAN HELLENIC LICENSES
431	1805	PARK DIST YOUTH PRG LICENSES
431	1806	HOSPICE LICENSES
431	1807	PROF. SPORTS TEAMS LICENSES
431	1808	SEPTEMBER 11TH LICENSES
431	1809	STOP NEUROBLASTOMA LICENSES
441	1810	INVOLUNTARY WITH. COLLECTIONS
441	1811	COUNTY NURSING FACILITIES
441	1812	COOK COUNTY OVERTIME REIMB.
441	1813	COUNTY REIMB. FOR EXPENSES
431	1814	SEX OFFENDER REGISTRATION FEES
442	1816	SHIPPING CHARGES
442	1817	MEAL TICKET
475	1818	PENSION BOND
475	1819	CAPITALIZED INT.-PENSION BOND
441	1820	OUTDATED DRUG REIMBURSEMENT
426	1821	U.S. DEPT. OF JUSTICE-DEA
441	1822	GRANTEE INT. INCOME - REFUNDED
441	1823	ILLINOIS GRAIN INSURANCE CORP
440	1824	NORTHERN GOVERNMENT MMF
440	1825	NORTHERN GOVT SELECT MMF
431	1826	PUBLIC UTILITY PRO RATA SHARE
431	1827	IL ROUTE 66 LICENSES
441	1828	PENSION CONTRIBUTION FUND
431	1829	WATER NPDES FEES
431	1830	WATER QUALITY CONSTRUCTION
431	1831	WATER INDUSTRIAL CONSTRUCTION
431	1832	AIR ASBESTOS FEES
431	1833	AIR CONSTRUCTION PERMIT FEE
431	1834	LRG HAZARD WASTE GENERATOR
431	1835	SHARED DATA ACCESS FEES
431	1836	LABOR MARKET INFORMATION

GAAP Report	SAMS Source	SAMS Source Description
441	1837	MISCELLANEOUS - RACING BOARD
441	1838	MISCELLANEOUS-LIQUOR CONTROL
441	1839	ICN SPECIAL PURPOSES FUND
441	1840	REPAY OF EMPLOYEE WITNESS FEES
426	1841	U.S. DEPT OF LABOR - TAA PRG.
441	1842	FEDERAL RESERVE RECALL FUND
431	1843	LOBBYIST REGISTRATION FEES
431	1844	SHORT TERM PERMITS
431	1845	AUDIT FEES
421	1846	SURPLUS LINE TAX INSURANCE
431	1847	IND COMM OPER FUND SURCHARGE
431	1848	COMMERCIAL DISTRIB FEE
426	1849	FED JOBS & GROWTH TAX RELIEF
431	1850	GRAIN WAREHOUSING LICENSE FEES
426	1851	IEMA-U.S. HOMELAND SECURITY
426	1852	FEDERAL RAILROAD ASSOCIATION
442	1853	DUI/CIRCUIT CLERK
431	1854	SALE OF VEHICLE OR DRIVER DATA
441	1855	REPAY STATE-UPWARD MOBILITY
431	1856	SALES/INDIV. DRIVING RECORD
441	1857	MEDICAL DIST COMMISSION
426	1858	DHS - TANF GRANT
426	1860	GENERAL SERVICES ADMIN
431	1861	COMMERCIAL DISTRIBUTION FEE
442	1862	BID BONDS-CONTRACTOR DEFAULT
431	1863	PERSONALIZED LICENSES PLATES
441	1864	HONEYWELL SETTLEMENT
431	1865	SURVIVING SPOUSE-FIREFIGHTER
431	1866	SURVIVING SPOUSE-POLICE OFFICR
431	1867	MARINE CORPS LICENSE PLATES
431	1868	EDUCATION LICENSE PLATES
440	1869	REPUBLIC OF ITALY BONDS
426	1870	USDA-FOREST SERVICE
443	1871	PRIVATE ORGS/FOUNDATION GRANTS
442	1872	WORKSHOP MATERIALS
441	1873	NATIONAL GUARD GRANT REPAYMENT
440	1874	IL FUNDS-CIVIC CNTR BONDS 1991
441	1875	SR CTZ/DIS PRSNS DRG DIS FEES
426	1876	SBE-FED.DEPT OF AG/LUNCH REIMB
426	1877	SBE-FED DEPT OF AG-BRKFST REIM
441	1878	SALES OF GOODS & SVCS - ICI
442	1879	CIVIL MONETARY PENAL L/T CARE
431	1880	END STAGE RENAL DISEASE FCLTY
442	1881	LOST OR DAMAGED BOOKS
443	1882	MONETARY GIFTS OR BEQUESTS
441	1883	TRANSPORTATION BOND SERIES A
440	1884	IL FUNDS MMF - E-PAY ACCOUNT
443	1885	UTILITY ASSISTANCE DONATIONS
441	1886	GROUP HOME LOAN REVOLVING FUND

GAAP Report	SAMS Source	SAMS Source Description
442	1887	ARSON FINES
441	1888	PROFIT-INMATE COMMISSARY SALES
426	1889	DHS-TANF BLOCK GRANT
426	1890	DOL-YOUTH ACADEMIC & WORKSKILL
441	1891	CHICAGO STATE UNIVERSITY
441	1892	EMPLOYEE REIMBURSEMENTS
441	1893	COMMON SCHOOL FUND
426	1894	IEMA-HOMELAND SECURITY
441	1895	EXCELEON DONATION
441	1896	SSA-CASE CLOSURE INCENTIVES
426	1897	IEMA-U.S. DEPT HOMELAND SEC
441	1898	STATE BOARD OF ELECTIONS
426	1899	COMMERCE& ECONOMIC OPPORTUNITY
421	1900	CHARITABLE GAMES TAX AMNESTY
406	1901	RETAILERS OCCUP. TAX AMNESTY
421	1902	PRIV SLS/USED CAR USE AMNESTY
406	1903	AUTO RENTING TAX AMNESTY
421	1904	HOTEL OPER USE TAX AMNESTY
401	1905	INDIV. INCOME TAX AMNESTY
401	1906	CORP INCOME TAX AMNESTY
421	1907	LIQUOR TAX AMNESTY
411	1908	P.U. TX-GAS REGULAR AMNESTY
411	1909	ELECTRICITY EXCISE TAX AMNESTY
416	1910	UNDERGRND STORAGE TAX AMNESTY
421	1911	OTHER TOBACCO PROD TAX AMNESTY
431	1912	PULL TABS & JAR GAMES AMNESTY
416	1913	MOTOR FUEL TAX AMNESTY
421	1914	CIGARETTE TAX AMNESTY
421	1915	CIGARETT USE TAX AMNESTY
411	1916	P.U. TAX-TELECOMM TAX AMNESTY
421	1917	BINGO TAX AMNESTY
421	1918	REPL . VEHICLE TAX AMNESTY
421	1919	DRY CLEANER TAX AMNESTY
406	1920	AUTO RENT TAX/MPEA-AMNESTY
406	1921	AUTO RENT TAX/MUNI AMNESTY
406	1922	AUTO RENT TAX/COUNTY AMNESTY
401	1923	PERS PROP REPL TAX AMNESTY
421	1924	PULL TABS & JAR GAMES AMNESTY
421	1925	CHGO HOTEL OPER TAX AMNESTY
421	1926	METRO PIER & EXPO AUTH AMNESTY
421	1927	HOTEL OPERATORS' TAX AMNESTY
431	1928	RENEW. ENERGY RESOURCE AMNESTY
411	1929	SUPP ENERGY ASST/ELEC AMNESTY
411	1930	SUPP ENERGY ASST/GAS AMNESTY
421	1932	METRO EAST-SALES TAX AMNESTY
406	1933	METRO EAST PK & REC AMNESTY
421	1934	RTA SALES TAX AMNESTY
416	1935	CNTY OPTION MFT - AMNESTY
406	1936	CNTY PUBLIC SAFETY TAX AMNESTY

GAAP Report	SAMS Source	SAMS Source Description
431	1937	SALES OF TIRES - AMNESTY
406	1938	METRO PIER & EXPO AUTH AMNESTY
406	1939	CNTY HOME RULE SALES AMNESTY
421	1940	CO WATER COM SLS TX AMNESTY
406	1941	NON HOME RLE MUNI SLS AMNESTY
406	1942	HOME RULE MUNI SLS TX AMNESTY
406	1943	HOME RUL MUNI SFT DRNK AMNEST
431	1944	CHARITABLE GAMES AMNESTY
411	1945	TELECOMMUNICATION TAX-AMNESTY
411	1946	P.U. INVESTED CAPITAL-AMNESTY
421	1947	HOTEL OPER-1% ADD'L-AMNESTY
431	1948	LOAN ORGINATOR LICENSE FEES
441	1949	AGRIFIRST GRANT REPAYMENT
431	1950	SEX OFFENDER REGISTRATION FEE
442	1951	ISP-STATE ASSET FORFEITURE
426	1952	DEPT OF HOMELAND SECURITY-FEMA
443	1953	CONTRACTS & GRANTS-PRIVATE ORG
441	1954	MEDICAL REIMBURSEMENTS
431	1955	PRIVATE,ORG OR INDIVID-ICN
426	1956	FEDERAL GOVERNMENT - ICN
431	1957	MISCELLANEOUS - ICN
431	1958	ILLINOIS CENTURY NETWORK
431	1959	OTHER STATE AGENCIES - ICN
441	1960	CORPORATE SPONSERSHIPS
426	1961	FED MOTOR CARRIER SAFETY ADM
431	1962	M OR L ENDORSEMENT
440	1963	CMS-ELGIN ESCROW IL FUNDS MM
426	1964	DHHS-REFUGEE SERVICES
426	1965	DHHS-TRNG SCHOOL HEALTH PERSNL
426	1966	ICCB-U.S.DEPT OF EDUCATION
431	1967	ELIGIBILITY REVIEWS-BROWNFIELD
441	1968	PHARMACEUTICAL REBATES
440	1969	IL TECHNOLOGY DEVELOPMENT ACCT
426	1970	FED ELECT ASSIST-IND W/DISABLT
426	1971	DEPT OF HOMELAND SECURITY
442	1972	MARKETING INCOME
442	1973	SALES OF MERCHANDISE
442	1974	AGRICULTURAL PROCEEDS
426	1975	HOMELAND SECURITY
431	1976	SPRINKLER CONTRACTOR LICENSES
442	1977	SPRINKLER CONTRACTOR VIOLATION
441	1978	FIRE TRUCK REVOLVING LOANS
431	1979	DELINQ VEHICLE REG RENEWAL FEE
431	1980	STANDARD IL ID CARDS
441	1981	REPAYMENT-UNUSED GRANT FUNDS
441	1982	STATE EMPLOY RETIREMENT SYSTEM
441	1983	INDUSTRIAL COMM OP FUND
441	1984	COOK COUNTY STATES ATTORNEY
441	1985	ANNA VETERANS' HOME

GAAP Report	SAMS Source	SAMS Source Description
431	1986	SAFE BOTTLED WATER ACT FEES
442	1987	STATE AIRCRAFT USE
441	1988	NEW YORK STATE-ATTORNEY GENERA
441	1989	REBATES
431	1990	APPELLATE COURT-FIRST DISTRICT
426	1991	LOW INCOME HOME ENERGY ASSIST
426	1992	LIHEAP - WEATHERIZATION
426	1993	DOE - WEATHERIZATION
431	1994	FINGERPRINTING FEES-HAZMAT
441	1995	REPAYMENT-OTHER EMPLOYEE COMP
442	1996	TRAFFIC SIG MAINT-PRIVATE SECT
441	1997	HWY SIGN MAINT-PRIVATE SECTOR
441	1998	JOINT HWY IMPR PROJ-OTHERS
441	1999	SALE OF LAND &/OR OTHR ST PROP
441	2000	PROPERTY ADD/OR LAND
442	2001	PRIVATE SECT-HWY RELATED PRG
426	2002	DEPT OF JUSTICE-FORFEITURES
441	2003	INVOLUNTARY WITH-SALARY REFUND
441	2004	US NRC AGREEMENT REIM
440	2005	WELLS FARGO TREASURY FUND
441	2006	GOV.'S PARTNERSHIP AGREEMENT
426	2007	SBE FED AGENCY SVCS FUND
440	2008	RESERVE FUNDS MONEY MARKET
441	2009	COURT & ANTI-TRUST DISTRIB.
441	2010	INFANT FORMULA REBATES
426	2011	DEPT OF HOMELAND SECURITY-ODP
441	2012	IL ENVIRONMENTL PROTECTION ACT
440	2013	MONEY MARKET-HICKORY PT BANK
431	2014	LOGO & DIRECTIONAL SIGNING
421	2015	RENTAL HOUSING SUPP SURCHARGE
441	2016	CAPITAL DEVELOPMENT BOARD
406	2017	BUSINESS DISTRICT R.O.T.
440	2018	TOLL HWY REVENUE REPO INTEREST
440	2019	TOLL HWY REV PFIC INTEREST
440	2020	TOLL HWY REV INVEST. REPO INTE
440	2021	TOLL HWY INV PFIC INTEREST
440	2022	TOLL HWY GENL REPO INTEREST
440	2023	TOLL HWY GENL PFIC INTEREST
440	2024	T/H I-PASS ESCROW REPO INT
440	2025	T/H I-PASS ESCROW PFIC INT
440	2026	T/H I-PASS CLEARING REPO INT
440	2027	T/H I-PASS CLEARING PFIC INT
441	2028	INSURANCE PROCEEDS
441	2029	RETURNED UTILITY DEPOSITS
426	2030	FEMA-DISASTER 3230
440	2031	ISTHA TRUST-TREASURY PLUS FUND
440	2032	ISTHA CLEARING TRUST TRSY PLUS
441	2033	DFI AWARDS
441	2034	DEBT COLLECTION RETAINAGE

GAAP Report	SAMS Source	SAMS Source Description
442	2035	TICKET FOR THE CURE GAME
441	2036	BRIGHT DIRECTIONS FEES
441	2037	DEPOSITS-AGENCY EQUIPMENT
431	2038	TRAINING EDUCATION FEES
431	2039	U OF I - CHAMPAIGN
442	2040	SPONSORSHIP/ADVERT REVENUE
431	2041	U OF I - CHICAGO
431	2042	U OF I - SPRINGFIELD
431	2043	EASTERN IL UNIVERSITY
431	2044	SIU - EDWARDSVILLE
431	2045	SIU - CARBONDALE
431	2046	NORTHERN IL UNIVERSITY
431	2047	IL STATE UNIVERSITY
431	2048	MALCOM X COLLEGE
431	2049	WESTERN IL UNIVERSITY
431	2050	BRADLEY UNIVERSITY
431	2051	DE PAUL UNIVERSITY
431	2052	LOYOLA UNIVERSITY
431	2053	NORTHWESTERN UNIVERSITY
431	2054	AUGUSTANA COLLEGE
431	2055	CONCORDIA UNIVERSITY
431	2056	MILLIKEN UNIVERSITY
431	2057	ALPHA KAPPA ALPHA
431	2058	DELTA SIGMA THETA
431	2059	ZETA PHI BETA
431	2060	SIGMA GAMMA RHO
431	2061	ALPHA PHI ALPHA
431	2062	OMEGA PSI PHI
431	2063	KAPPA ALPHA PSI
431	2064	PHI BETA SIGMA
431	2065	IOTA PHI THETA
441	2066	KATRINA-EMAC
431	2067	STATE CERTIFICATION EXAM
441	2068	DEMUTUALIZATION-INSURANCE COMP
442	2069	METHAMPHETAMINE FINES
426	2070	U.S. FISH & WILDLIFE SERVICE
442	2071	IL VETERANS' SCRATCH-OFF GAME
441	2072	CHILD SUPPORT OVERPAYMENTS
441	2073	IDOR 711 FUND
406	2074	R.O.T.-SPECIFIED AMT. DEFICIEN
442	2075	RESTITUTION
426	2076	IDPH-HHS/CMS
426	2077	U S ARMY CORP OF ENGINEERS
431	2078	5010 INSPECTIONS
431	2079	PYROTECHNIC DIST & OPER LICENS
440	2080	IL FUNDS - SOS E-PAY
442	2081	ANML CONTRL ACT-PUB SFTY FINES
431	2082	CANDIDATES-INTERNET GUIDE FEES
421	2083	3% ADJUSTED GROSS RECEIPTS

GAAP Report	SAMS Source	SAMS Source Description
441	2084	MISCELLANEOUS REIMBURSEMENTS
441	2085	IL GLOBAL PARTNERSHIP
441	2086	IL CLEAN ENERGY COMMUNITY FOUN
440	2087	IL FUNDS-CHILD SUPPORT E-PAY
442	2088	INSURANCE PREMIUMS-VETERANS
431	2089	COURT SUPERVISN-CIRCUIT CLERKS
431	2090	COURT SUPERVISION-INDIVIDUALS
440	2091	IL FUNDS-IDFPR E-PAY
441	2092	COURT OF CLAIMS
431	2093	DEFAULT FEES
440	2094	IL FUNDS MMF ISTHA-GENERAL
440	2095	IL FUNDS MMF ISTHA-REVENUE
440	2096	IL FUNDS MMF ISTHA-CLEARING
440	2097	REPUBLIC OF FINLAND BOND
440	2098	UNITED KINGDOM BOND
440	2099	FHLB NOTES - ISTHA
431	2100	WSC-GROUP EVENT FEES
431	2101	WSC-INDIVIDUAL FEES
441	2102	LOCAL GOV S- SCHOOL DISTRICT
441	2103	OTHER REIMBURSEMENTS
426	2104	MEDICARE PART D
431	2105	PUTATIVE FATHER REGISTRY FEES
431	2106	ELEVATR SAFTY/REGLATN ACT FEES
431	2107	MANDATORY ARBITRATION
440	2108	FHLMC TOLL HGWY-I-PASS ESCROW
440	2109	FNMA-TOLL HGWY-I-PASS ESCROW
426	2110	OK DEPART OF MOTOR VEHICLES
441	2111	WETLAND MITIGATION RIGHTS
441	2112	JURISDICTIONAL TRANSFERS
431	2113	CRIMINAL BACKGROUND CHECKS
426	2114	MEDICAL SPECIAL PURPOSES TRUST
441	2115	IDAPP LOAN SALE PROCEEDS
441	2116	HOME LOAN REPAYMENTS-RECAPTURE
442	2117	PUBLIC HEALTH
426	2118	DHHS-CHAFEE AWARD
431	2119	UNIFIED CARRIER REGISTRATION
426	2120	DHS-USDA FOOD NUT SVC
441	2121	MATURED/UNRDMD BONDS & COUPONS
441	2122	SETTLEMENT PROCEEDS
441	2123	AURORA UNIVERSITY
441	2124	GENERATING COMPANIES
441	2125	LARGE UNIT DISTRICT ASSOC
431	2126	SOYBEAN MARKETING PROGRAM
441	2127	MEDICAID SPENDDOWN PAYMENTS
431	2128	MOBILE HOME PARK SPACES
441	2129	SMOKE FREE ILLINOIS ACT

GAAP Report	SAMS Source	SAMS Source Description
426	2130	FEMA-1729-DR-IL
441	2131	NOT-FOR-PROF ENT/PUBLIC AGENDA
441	2132	FOR-PROF INST/PUBLIC AGENDA
442	2133	IL PUBLIC UNIV/PUBLIC AGENDA
442	2134	IL STUDENT ASSISTANCE COMM
440	2135	SECURITIES LENDING INCOME
441	2136	PLAN RECORD KEEPER REIMBURSMNT
441	2137	OFFICE OF MANAGEMENT & BUDGET
421	2138	CORP FRANCHISE TAX AMNESTY
442	2139	QUALITY OF LIFE GAME
442	2140	MATCHING GRANT MONIES
431	2141	BRIGHT START CREDIT CARD FEES
431	2142	FILING FEES
431	2143	NOTRE DAME LICENSE PLATES
431	2144	AGRICULTURE IN CLASSROOM PLATE
431	2145	JUNIOR GOLF LICNESE PLATES
441	2146	MARRIAGE LICENSE FEES
440	2150	GOLDMAN SACHS MM TREASURY CURV
440	2151	FEDERATED MMF-TREASURY CURVE
406	2152	SCHOOL FACILITY OCCUPATION TAX
426	2153	US ELECTION ASSISTANCE COMM
441	2154	WETSA PENALTIES
431	2155	GIRL SCOUT LICENSE
431	2156	BOY SCOUT LICENSE
431	2157	SPECIAL OLYMPICS LICENSE
431	2158	AFGHANISTAN LICENSE
431	2159	IRAQ LICENSE
406	2160	SCHOOL FACILITY OCCUP TAX
406	2161	ACCELERATED SALES TAX
442	2162	MS RESEARCH INSTANT GAME
406	2163	FLOOD PREVENTION OCCUPATION TX
440	2164	IL FUNDS MMF-IDOR E-PAY
431	2165	STATE POLICE ESCORT FEES
431	2166	ELECTRONIC PRODUCTS RECYCLING
426	2167	FEMA-1416
441	2168	MEDICAID FRAUD INVESTIGATIONS
431	2169	MONITRING DEVICE PERMT ADM FEE
431	2170	INSTALLATION FEES-BAIID
441	2171	PEPSI AGREEMENT
431	2172	VEHICLE REGISTRATION SURCHARGE
440	2173	FDIC GUARANTEE NOTES
442	2174	CHILD SUPPORT ENFORCE TRUST
440	2175	WILLIAMS CAPITAL MMF
441	2176	FY09 BUDGET RELIEF FUND
426	2177	UNIVERSITY OF ILLINOIS
426	2178	FEDERAL STIMULUS PACKAGE

GAAP Report	SAMS Source	SAMS Source Description
441	2179	DIGTL DIVDE ELIM INFRSTRCTR FN
440	2180	AIM INSTITUTIONAL FUNDS MM
440	2181	US BANK NOW ACCOUNT
431	2182	IL POLICE ASSOC LICENSES
431	2183	ELMHURST COLLEGE LICENSES
431	2184	SHEET METAL WORKER LICENSES
431	2185	OVARIAN CANCER AWARENESS
426	2186	HEALTHY MARRIAGE REIM
431	2187	CORN MARKETING PROGRAM
441	2188	AG FEDERAL GRANT FUND
431	2189	REMEDICATION REIM REVIEW
431	2190	TATTOO & BODY PIERCING EST
442	2191	TATTOO & BODY PIERCING EST
442	2192	TATTOO & BODY PIERCING EST
426	2193	VEHICLE INSPECTION
441	2194	PRIVATE COLLECTION AGENCIES
441	2195	REFUND FICA CONTRIBUTIONS
431	2196	DEGREE GRANTING FEES-INSTIT
431	2197	OPERATING AUTHORITY FEES
426	2198	IL HOUSING DEVELOPMENT AUTHORI
440	2199	ASSOCIATED BANK NOW ACCOUNT
442	2200	QC HLTH-NON IRS DEPNDNTS (PY)
442	2201	HMO-NON IRS DEPNDNTS (PY)
442	2202	QC DENTL-NON IRS DEPNDNTS (PY)
442	2203	QC HLTH-NON IRS DEPNDNTS (RE)
442	2204	HMO-NON IRS DEPNDNTS (RE)
442	2205	QC DENTL-NON IRS DEPNDNTS (RE)
442	2206	DNTAL-UNIV/LOCL NON IRS DEPND
442	2207	ASO/QC-UNIV/LCL NON IRS DEPND
442	2208	HMO-UNIV/LCL NON IRS DEPND
442	2209	VENDOR COMMISSIONS-PEPSI
440	2210	WESTERN ASSET/TREASURY CURVE M
440	2211	AIM/TREASURY CURVE MMF
440	2212	WILLIAMS CAPITAL/MMF
440	2213	IDOR E-PAY ACCOUNT
440	2214	FARMER MAC ACCOUNT
426	2215	HEALTHCARE & FAMILY SVCS
440	2216	IL FUNDS TOLL HGWY E-PAY CLEAR
440	2217	CITIBANK NOW ACCOUNT
431	2218	ROTARY CLUB PLATES
431	2219	KOREAN SERVICE LICENSE PLATES
431	2220	SUPPORT OUR TROOPS LCNSE PLTS
431	2221	U S ARMY VET LICENSE PLATES
431	2222	U S NAVY VET LICENSE PLATES
431	2223	PARATROOPER LICENSE PLATES
401	2224	HOUSEHOLD PAYROLL

GAAP Report	SAMS Source	SAMS Source Description
431	2225	RADON MITIGATION INSTALLER TAG
426	2226	GRANTEE INTEREST INCOME-ARRA
421	2227	YUBET.COM, INC ADVANCE DEP
421	2228	CHURCHILL DOWNS TECH INIT
421	2229	1.5% TAX-YUBET.COM, INC
421	2230	1.5% TAX CHURCHILL DWNS TECH
421	2231	1.5% TAX-TVG NETWORK
421	2232	0.25% TAX-TVG NETWORK
431	2233	PRIVATE SEWAGE DISPSL PRG FEES
441	2234	PRIVATE SEWAGE DISPL PRG FINES
440	2235	FIFTH THIRD CLEARING REPO
441	2236	PERFORMANCE-ENHANCING SUBS
421	2237	PRI-MUT ADV DP-1.5% TX-EXP INC
421	2238	PRI-MUT ADV DP-.25% TX-EXP INC
440	2239	TOLL HI GEN REPUR AGRMNTS
440	2240	TH REVNUUE REPURCHASE AGREEMNT
440	2241	TH I-PASS ESCRW CLRNG REPO AGR
440	2242	BOA TOLL HGWY-CLRNG REPUR AGRE
441	2243	POST-TERTIARY CLINICAL SRVCS
441	2244	MEDICAL RESEARCH & DEVELOPMENT
431	2245	TRAINING REGISTRATIONS
431	2246	PUBLIC CONTRACTS-FILING FEES
431	2247	DEPOSIT/RETRIEVAL OF WILLS FEE
431	2248	IL EMS MEM SCHLRSHP & TRNG LIC
431	2249	INTERNT'L BRTHRHD OF TEAMSTRS
431	2250	UNITED AUTO WORKERS
406	2251	FLOOD PREV OCCUP TX-ACCEL
406	2252	SCHOOL FAC OCCUP TX-ACCEL
411	2253	GAS UTIL-ONE TIME PAYMENT
411	2254	ELECTRIC UT ONE TIME PAY
431	2255	REVIEW & INSPECT SCHOOL FACLTY
431	2256	BURN MANAGER CERTIFICATE
442	2257	CIR CLK-EXPUNGE JUV REC'DS
442	2258	CIR CLK ASSESS-DRUG REL OFF
442	2259	ELEVATOR SAFETY & REG ACT
431	2260	VIDEO GAMING APPLICATION FEES
431	2261	VIDEO GAMING LICENSE FEES
431	2262	AUTISM AWARENESS LICENSES
441	2263	YAU HIGH SCHOOL MATH AWARD
441	2264	PROTEST FUND
440	2265	TH GENERAL FHLB NOTES
440	2266	TH GENERAL FNMA NOTES
440	2267	TH GENERAL FHLMC NOTES
440	2268	US BANK-1ST AM MNY MKT FUND
441	2269	LOTTERY FUND
441	2270	PRE-NEED FUNRL CONTRACT

GAAP Report	SAMS Source	SAMS Source Description
441	2272	ALTERNATE RETAIL ELECTRIC SUPP
431	2273	VGA-MANUFACTURERS' LICENSES
431	2274	VGA-DISTRIBUTOR LICENSES
431	2275	VGA-TERMINAL OPERATOR LICENSES
431	2276	VGA-SUPPLIER LICENSES
431	2277	VGA-TECHNICIAN LICENSES
431	2278	VGA-ESTABLISHMENT LICENSES
431	2279	VGA-TERMINAL LICENSES
431	2280	VGA-HANDLER LICENSES
431	2281	VGA-MANUFACTURER APP FEES
431	2282	VGA-DISTRIBUTOR APP FEES
431	2283	VGA-TERMINAL OP APP FEES
431	2284	VGA-SUPPLIER APPLICATION FEES
431	2285	VGA-TECHNICIAN APPLICATION FEE
431	2286	VGA-HANDLER APPLICATION FEES
431	2288	FOIA FEES
431	2289	IPA PROCUREMENT OP FEES
426	2290	FED INT SUBSIDY-B A BONDS
441	2291	IPA TRUST FUND
421	2292	30% VIDEO TERMINAL TAX
426	2293	IEMA-US DEPT OF COMMERCE
426	2294	FED STIM VIA OTHER STATE AGCY
441	2295	MISPLACED LICNS PLTS & STCKRS
431	2296	EXPEDITED TRANSMISSION FILING
431	2297	LICENSES
440	2298	WELLS FARGO EFT CLG-REP SWP IN
441	2299	CARNIVAL & AMSEMNT RIDES FINES
441	2300	CLEAN CONST OR DEMO DBRIS FEE
431	2301	ADMINISTRATION FEE
421	2302	AIRPORT DEPARTURE TAX-INCREASE
441	2303	AMBULANCE REVOLVING LOANS
431	2304	BLACKHAWK LICENSE PLATES
431	2305	SHARE THE ROAD LICENSE PLATES
426	2306	ENHANCED FED FIN PART-ARRA
421	2307	3% TAX ADM TCKTS-BXNG/MRTL ART
426	2308	DHHS-OFC OF CNSMR INFO & INS
475	2309	TOBACCO SETTLE REC BOND PRO
441	2310	TOBACCO SETTLEMENT RESIDUAL
441	2311	HISTORIC PRESER AGCY STTE TRST
431	2312	SOIL & WATER CNSRVATION PLATES
431	2313	ST JUDE CHILDREN RSRCH PLATES
431	2314	DUCKS UNLIMITED PLATES
431	2315	4-H PLATES
426	2316	DEPT OF PUBLIC HEALTH
440	2317	JP MORGAN SWEEP REPRCHS AGRMNT
442	2318	ARSONIST REGISTRATION FINES

GAAP Report	SAMS Source	SAMS Source Description
431	2319	SOLVENT SUPPLIER PENALTY FEES
431	2320	CHICAGO BEARS LICENSE PLATES
431	2321	CHICAGO CUB LICENSE PLATES
426	2322	HOMELAND SECRTY-PORT SEC GRNTS
431	2323	FAILURE TO APPEAR FEES
431	2324	ELECTRONIC CITATION FEES
431	2325	FRTRNL ORDR OF POLICE LIC PLTS
441	2326	UNSOLD STATE ASSETS
411	2327	SIMPLIFIED MUNICIPAL TELE TAX
431	2328	CHICAGO BULLS LICENSE PLATES
441	2329	FINES & PENALTIES/VIDEO GAMING
431	2330	OCCUPATIONAL RENEWAL FEES
431	2331	RIVERBOAT SUPPLIERS APP FEES
431	2332	RIVERBOAT SUPPLIERS LCNSE FEES
431	2333	PHOTO ID FEES
431	2334	MNRTY CNTRCTR OPRTNTY INTV
431	2335	COLLECTION/LOCAL GOV DEBT FEES
431	2336	COLLECTN/NON-TAX FED DEBT FEES
431	2337	NON-ELCTRNC WARRNT PRC SNG FEES
441	2338	UTILITY COMPANIES-PRIV ORGS
431	2339	DUI EQUIPMENT FEES
426	2340	OSHA CONSULTATION GRANT
431	2341	RB BADGE RPLACMNT ISSUED FEES
440	2342	INVESTMENT INCOME-INTEREST
440	2343	INVESTMENT INCOME-PRINCIPAL
421	2344	PRI-MT ADV DP-.25% TX-BETZOTIC
421	2345	PRI-MT ADV DP-1.5% TX-BETZOTIC
431	2346	CHI WHITE SOX LICENSE PLATES
421	2347	ADMISSION FEE - OTB
406	2348	SALES TAX ON SORBENTS
426	2349	HLTH INS RT REV GRNT CYCLE II
426	2350	ST OPERATED HLTH INS EXCHANGES
443	2351	OPP ONLINE HARDWARE GRANT PROG
441	2352	OTHER STATE RELIEF
431	2353	EXPEDITED PERMIT FEE
441	2354	PROGRAM INCOME
441	2355	DISALLOWED COSTS
431	2356	RECOVERY OF SEVERENCE COSTS
431	2357	CHICAGO POLICE MEM LCNSE PLTS
441	2358	CO SHERRIFF & MUNI POLICE DPT
441	2359	WIRELESS CARRIER REIMBURSE FND
441	2360	PRO SPRT TEAMS EDUCATION FND
426	2361	FY12 IL INNOV TALENT PROG-ISBE
441	2362	REIMBRS EMPLOYEE COMMISSARY
431	2363	APPLICATION AND RENEWAL FEES
426	2364	DEPARTMENT OF INSURANCE

GAAP Report	SAMS Source	SAMS Source Description
441	2365	CONTNING LEGAL ED TRUST FUND
442	2366	CIR CLK FINES PEN & ASSMENTS
441	2367	MISCELLANEOUS RECEIPTS
431	2368	REPOSSESSION TOWING COMPANIES
441	2369	JOLIET POLICE DEPARTMENT
441	2370	SETTLEMENT AGREEMENTS
441	2371	RETURNED COLLATERAL
426	2372	TITLE XIX REIMBURSEMENTS
441	2373	ISBE-COMMON CORE ST STANDARDS
421	2374	LTC PROVIDER MNTHLY ASSESSMENT
426	2375	BEHAVIORAL HLTH CARE INTGRTION
421	2376	ROLLED CIGARETTES
421	2377	OP LIC FOR CIG MACHINES
431	2378	APPELLATE COURT CLERK-DIST 1
431	2379	APPELLATE COURT CLERK-DIST 2
431	2380	APPELLATE COURT CLERK-DIST 3
431	2381	APPELLATE COURT CLERK-DIST 4
431	2382	APPELLATE COURT CLERK-DIST 5
441	2383	MISCELLANEOUS-ROYALTIES
421	2384	ESTATE TAXES
431	2385	PREPAID WIRELESS 911 SURCHARGE
421	2386	PROTESTED FLOOR STOCK TAX
421	2387	ONE-HALF MILL CIGARETTE TAX
441	2388	LIEN PAY-OFFS
441	2389	RTA CTA METRA AND PACE
421	2390	.25% TAX-ADW STNDRDBRD PURSE
441	2391	FY13 BACKLOG PAYMENT FUND
426	2392	ISBE - TEACHER QUALITY
431	2393	CHARTER SCHL AUTHORIZATION FEE
431	2394	CONNCT & USAGE FEES - ST AGNC
426	2395	FED ENERGY REGULATORY COMMISS
441	2396	CRT DIST/DISPT RAISE-GRF
441	2397	CRT DIST/DISPT RAISE-OTHR ST
441	2398	CRT DIST/DISPT RAISE-FED
441	2399	HIE-COMMRCL HLTH INS FEES
431	2400	ILHIE DIRECT FEES
441	2401	INTEGRATED DIRECT FEES
431	2402	EHR CONNECT FEES
431	2403	HIE-LAB FEES
431	2404	HIE-PHARMACY FEES
431	2405	HIE-INTGRTD DELVRY NET FEES
431	2406	HIE-REGION HLTH INFO ORG FEES
431	2407	HIE-COMMTY HLTHCARE CNTRS FEES
441	2408	FRAMEWORK PROJECT-AGING
441	2409	FRAMEWORK PROJECT-DCEO
441	2410	FRAMEWORK PROJECT-DCFS

GAAP Report	SAMS Source	SAMS Source Description
441	2411	FRAMEWORK PROJECT-DHFS
441	2412	FRAMEWORK PROJECT-PBLIC HLTH
441	2413	PARTNERS FOR CONSERVATION FUND
431	2414	VEHICLE REGISTRATION FEE
431	2415	EXPEDITED REGISTRATION
431	2416	UNIV OF CHICAGO LICENSE PLATES
441	2417	CIRCUIT CLRK-EMERGENCY RESPON
441	2418	SALE THOMSON CORR CNTR
441	2419	MASTER AGREEMENT
426	2420	STATE JUSTICE INSTITUTE
442	2421	ENTERTAINMNT FAC SURCHARGE
442	2422	2% ENTERTAINMNT FAC SURCHARGE
431	2423	TAX CREDIT ISSUANCE FEE
431	2424	OFF-HIGHWAY VEHICLE USE STMP
431	2425	CONSULTATION FEES
431	2426	PRMT FEES-RIVER LAKE & STREAM
440	2427	VENTURE CAPITAL PROJECT
431	2428	ATTORNEY GEN-CONTRACT ADMIN
431	2429	DELINQUENT AUDIT FEE
406	2430	IL HYDRAULIC FRACTURING TAX
440	2431	MORGAN STANLEY INSTIT LIQUID
441	2432	ARSON OFFENSE REIMBURSEMENT
431	2433	ATV/OFF-HGHWY MCY: AG DLR-COT
431	2434	SPECIAL CORRECTED-COT
431	2435	COLLECTIONS/IW FEES
431	2436	EXPEDITED-COT
431	2437	DEALER LIEN RELEASE-COT
431	2438	LOW SPEED VEHICLE-COT
431	2439	ATV/OFFHGHWY MCY:NON AG-COT
441	2440	FLORIDA DEPT OF EDUCATION
431	2441	FUNERAL OR BURIAL
431	2442	PRE-NEED CEMETERY-LICNS RENEWL
441	2443	CRT DSPTD RTRE HLTH INS PREM
441	2444	PUB/PRVT COLLEGE AND UNIV
431	2445	TRANSFER OF REGISTRATION
441	2446	DHS STATE PROJECTS FUND
441	2447	DHS RECOVERIES TRUST FUND
431	2448	ACCESS TO JUSTICE
431	2449	DIST GENERATION INSTALLER CERT
441	2450	STATE MATCH - DRINKING WATER
441	2451	STATE MATCH - CLEAN WATER
431	2452	TEMP VISITOR DRIVERS LICENSE
431	2453	HYDRAULIC FRACTURING PERMIT
431	2454	VGA-BADGE REPLACEMENT FEE
441	2455	FOREIGN LANG INTERPRET FUND
431	2456	INDIVIDUALS, PRIVATE ORGANZTNS

GAAP Report	SAMS Source	SAMS Source Description
441	2457	E ST LOUIS FINANCE AUTH
406	2458	SALE PRICE PER OZ./CANNABIS
426	2459	DNR/USEAP
431	2460	AMERICAN RED CROSS PLATES
431	2461	IL POLICE K-9 MEMORIAL PLATES
431	2462	DIABETES AWARENESS PLATES
431	2463	ALZHEIMER'S AWARENESS PLATES
426	2464	US DEP OF TRANS/USEPA
441	2465	RAC BRD FNGRPRNT LICENSE FUND
431	2466	CONFIDENTIAL LICENSE PLATES
441	2467	DEALER ADMIN PENALTIES
426	2468	USDA - FRAMEWORK PROJECT PROG
442	2469	2% WINNING WAGER SURCHARGE
431	2470	RECOVERY COST FEES
441	2471	PRIOR FISCAL YR OVERPAYMENT
431	2472	US AIR FORCE LICENSE PLATES
441	2473	INVOL WITHHOLDING-GRANTS
426	2474	SBE FED DEPT ED-COMMON CORE
441	2475	ELECTRONIC RECYCLING PENALTY
442	2476	DEL VEHICLE DLR TRANSFER FEE
431	2477	CERTIF FEE ELEC VEH CHRG STATN
431	2478	NATL WILD TURKEY LICENSE PLATE
431	2479	CURING CHILD CANCER LCNS PLATE
431	2480	POLICE BENEVOLENT LICNS PLATE
431	2481	ADULT DRIVING SCHOOL FEES
441	2482	NOT-FOR-PROFIT/CCA
431	2483	DEPOSIT FEE ER TAX LAW/HPA
440	2484	PA CHILD SUPRT ENFORC REPURCH
431	2485	SMALL SOURCES PERMITS
441	2486	EMANCIPATION FUNDS/PROVIDERS
441	2487	MERIT BRD-CADET REIMBRSE
401	2488	5% CORP INCOME TAX CASH RECPT
401	2489	5% PPRT CASH RECPTS
411	2490	5% TIMF CASH RECEIPTS
411	2491	5% TELECOM CASH RECEIPTS
406	2492	5% SALES TAX CASH RECEIPTS
441	2493	IL DEPT OF LABOR
401	2494	5% IND INCOME TAX CASH RECPTS
431	2495	HOSPITAL LICENSE FEES
431	2496	MED CANNABIS REGISTRY ID CARD
441	2497	DCEO-PUB SECTR ENGRY EFF REBTS
431	2498	IL NURSE FOUND LICENSE PLATES
431	2499	IL SHERIFF ASSOC LICENSE PLATE
431	2500	ISP MEM PARK LICENSE PLATES
431	2501	LASER REGISTRATION FEES
441	2502	HOSP PROV PPR PENALTIES

GAAP Report	SAMS Source	SAMS Source Description
431	2503	MED CANNABIS CULTVTION CTR REG
426	2504	ICJIA - APPEALS GRANT
426	2505	ICJIA - DRUG GRANT
431	2506	J1 VISA PROG APP FEES
441	2507	PROHIBITED POLITICAL CONTRIB
441	2508	FIRE TRUCK REVOLVING LOAN FUND
431	2509	HOSPITAL FEES
421	2510	INDEPENDENT PROCUREMENT TAX
431	2511	PRIVILEGE REINSTATEMENT FEE
441	2512	BILLETING OPERATIONS PROCEEDS
431	2513	SALE OF PROVISIONAL TITLE
431	2514	LAKE MAINTENANCE FEE/REND LAKE
441	2515	DHS TANF/TECH
442	2516	GO FOR GOLD SCRATCH-OFF GAME
441	2517	PROP SALES (FED) CITY/COUNTY
431	2518	SUPPLIER FEES/PROCURE EVNT
431	2519	BID FEES/PROCURE EVENTS
441	2520	BID DEPOSITS/PROCURE EVENTS
441	2521	PAYROLL/COMM CONSLDTN-ROTH
441	2522	PARTICIPANT TRANSFERS-ROTH
440	2523	SUPRANATIONAL BANK BONDS
441	2524	NOT FOR PROFIT/JOYCE FOUNDTION
441	2525	BSF RAILWAYS DERAILMENT
441	2526	HOSPITAL PROVIDER FUND
421	2527	PRI-MUT ADV DP-1.5% TX-CLB HAW
421	2528	PRI-MUT ADV DP-.25% TX-CLB HAW
431	2529	CIRCUIT CLERK COLLCT-ADMN FEES
441	2530	REIMB PAROLEE INCARCTN EXPNS
441	2531	NOT FOR PROFIT/MHEC
442	2532	THIRD PARTY PMT MEDICAL RECORD
421	2533	8.5% PRI-MTL ADW LIC-TWIN SPIR
421	2534	8.5% PRI-MTL ADW LIC-TVG
421	2535	8.5% PRI-MTL ADW LIC-XPRS BET
421	2536	8.5% PRI-MTL ADW LIC-BETZOTIC
421	2537	8.5% PRI-MTL ADW LIC-CLB HAWTH
440	2538	AIM TREASURY CURV CLEARING MMF
431	2539	STRETCHER VAN LICENSES
440	2540	MPEA TRUST FUND - SURPLUS REVS
441	2541	NOT-FOR-PROFIT/CAEL
431	2542	CLERK-CONTESTING ELECTIONS
431	2543	CLERK-COPY CHARGES
426	2544	SBE FED DEPT OF ED - ILDS
440	2545	5TH THIRD CHLD SPRT CLRNG REPO
441	2546	ARTICLE 36 SEIZURES
440	2547	SUPRANATIONAL BNK DISCOUNTS
440	2548	INB IDOR LOCKBX MMF SWEEP INCM

GAAP Report	SAMS Source	SAMS Source Description
440	2549	FARMER MAC DISCOUNT NOTES
440	2550	INB-MEDICAL CANNABIS CASH
441	2551	50% SALE/CHILD PORNGRAPHY CASE
441	2552	PROG BENEFICIARY REIMBURSEMENT
411	2553	ASSESSMENT-PUT
440	2554	INB-DHS LOCKBOX MMF SWEEP
443	2555	NOT-FOR-PROFIT/COLLEGE BOARD
441	2556	ALL STATE UNIVERSITIES
441	2557	FIRE PREV FINES & PENALTIES
421	2558	MED CANNABIS-INC TX SURCHARGE
443	2559	NOT FOR PROFIT/USAFUNDS
421	2560	ESTATE TAXES-PROTEST
441	2561	JFSIP TRAINING CONTRIBUTIONS
441	2562	ENCOUNTER DATA PENALTY PMTS
440	2563	MUNICIPAL BONDS INTEREST
440	2564	IL TECH DEVELOPMENT II INCOME
441	2565	SETTLEMENT FORM ICC ORDER
443	2566	NOT-FOR-PROFIT/INCCRRA
442	2567	PT OPT-OUT EMPLOYEE INS PREM
431	2568	IL STATE MUSEUM ENTRANCE FEES
441	2569	FUND FOR ILLINOIS' FUTURE
440	2570	NORTHERN TRUST-WMS CAP SHARES
441	2571	MOTOR FUEL TAX FUND
421	2572	P-M ADW .25% BET AMERICA
421	2573	P-M ADW 1.5% BET AMERICA
421	2574	P-M ADW .25% NYRA BETS
421	2575	P-M ADW 1.5% NYRA BETS
440	2576	GRANT ACCOUNTABILITY/TRANSPNCY
421	2577	P-M ADW 8.5% BET AMERICA
421	2578	P-M ADW 8.5% NYRA BETS
441	2579	CANNABIS CONTROL ACT
441	2580	IL POWER AGENCY OPERATIONS
441	2581	LEGAL VIOLATIONS-EEC FINES
401	2582	INDIV. INCOME TAX PASS-THROUGH
426	2583	HOUSING & URBAN DEVELOPMENT
440	2584	CORPORATE BONDS
426	2585	IEMA - U.S. DEPT OF COMMERCE
441	2586	PRIVATE ORG OR INDIV/CHEA
431	2587	LEAD TESTING - LAB ANALYSIS
441	2588	FED CIVIL PEN-HOME HEALTH AGCS
441	2589	PRIVATE ORG OR INDIV/RTI
441	2590	ALTON CENTER BUSINESS PARK
442	2591	KEWANEE LIFE SKILLS RE-ENTRY
406	2592	UNDERGROUND STORAGE TANK
441	2593	PRIVATE ORG OR INDIV/IERC
440	2594	MMF SWEEP IDOR E-PAY

GAAP Report	SAMS Source	SAMS Source Description
440	2595	MMF SWEEP SOS E-PAY
440	2596	MMF SWEEP TREASURER'S E-PAY
440	2597	MMF SWEEP IDFPR E-PAY
440	2598	ISTHA E-PAY SWEEP
440	2599	MM-REG-EXT INV MNGR MUNI BONDS
440	2600	MM-REG-EXT INV MNGR CORP BONDS
440	2601	MM-REG-TREAS MUNI & CORP BONDS
440	2602	MUNI BOND INT-EXT INV MANAGER
440	2603	CORP BOND INT-EXT INV MANAGER
431	2604	COOK COUNTY GED
431	2605	NPDES & STORMWATER PERMIT FEES
431	2606	AVOIDED FEES
441	2607	PRIVATE ORG OR INDIV/SHEEO
441	2608	PRIVATE ORG OR INDIV/SYNERGY
441	2610	UNIVERSITY LOCALLY HELD FUNDS
431	2611	E-PAY ADMINISTRATION FEES
441	2612	GINSENG HARVESTER VIOLATIONS
443	2613	COOK COUNTY REIMBURSEMENTS
442	2619	JOLIET TREATMENT CENTER
441	2620	PENSION OFFSET CLAIMS
441	2626	PRIVATE ORG OR IND/LUMINA
426	2627	USDA FOOD & NUTRITION SERV
431	2628	ENERGY EFF. INSTALLER CERT.
431	2629	SOLAR INSTALLER CERT.
431	2630	FEJA ASSESSMENT
431	2631	HERPETOCULTURE PERMIT
401	2632	IL WITHHOLDING TAX REFUND
431	2633	CED MANUFACTURER REG FEE
431	2634	CED RECYCLER REG FEE
426	2635	ATTORNEY GENERAL
441	2636	COURT DIST/HOME SERV 48-GRF
441	2637	RECYCLED SCRAP METAL
440	2638	HUNTINTON BANK-REGULAR FND MMF
440	2639	HUNTINTON BANK-ISTHAGEN 455MMF
440	2640	HUNTINTON BANK-ISTHAREV 455MMF
440	2641	HUNTINTON BANK-DEFLOTT 978 MMF
440	2642	HUNTINTON BANK-CLEARINGFND MMF
440	2643	HUNTINTON BANK-CHLDSUPPEFT MMF
440	2644	HUNTINTON BANK-ISTHACLRFND MMF
426	2645	SECRETARY OF STATE
441	2646	I-CYCLE SALES
441	2647	SCRAP SALES
441	2648	VOLKSWAGEN SETTLEMENT
441	2649	FCRTC ISTHA GEN MMF
440	2650	FCRTC ISTHA REV MMF
440	2651	SALE OF GRANT PURCH EQUIPMENT

GAAP Report	SAMS Source	SAMS Source Description
426	2652	GOLDMAN SACHS-DREXEL HMLTN MMF
440	2653	AG ST PROJ & CRT ORD DIS FUND
441	2654	FORMULARY REBATES
441	2655	VGA-ESTBLSHMNT APPLCTION FEES
431	2656	STATE POLICE MEM. SCRATCH-OFF
442	2657	MONARCH BUTTERFLY LIC PLATES
431	2658	COAST GUARD LICENSE PLATES
441	2659	ENERGY REBATES
442	2660	CONCESSION REVENUE-FOOD
442	2661	CONCESSION REVENUE-NON-FOOD
441	2662	ST PENSION OBLIG ACC BOND FUND
431	2663	STL CARDINALS LICENSE PLATES
441	2664	PARKER DOAN CHARITABLE TRUST
431	2665	INDUSTRIAL HEMP
441	2666	CONDITION RATING SURVEY COLL
442	2667	OIL SPILL RESPONSE CST RECOVER
431	2668	CANNABIS LICENSE AND REGIST
440	2669	MULTIMODAL TRANSPORT BOND FUND
431	2670	CERTIFICATE OF TITLE INCREASES
431	2671	CERT OF TITL INCS-MOTR HM/CMPR
431	2672	CERT OF TITL INCS-MOTRCYCL
431	2673	WEIGHT TAX - SOS SPEC SRV FUND
431	2674	WEIGHT TAX - ROAD FUND
431	2675	JUNKING CERTIFICATE
431	2676	SALVAGE CERTIFICATE INCREASE
431	2677	GAMING POSITIONS
431	2678	RB ORG GAMING LIC APP FEE
431	2679	RB ORG GAMING LIC BCKGRND INV
431	2680	SW OCCUPATIONAL LICENSE FEES
431	2681	SW OCCUPATIONAL RENEWAL FEES
431	2682	SW BADGE REPLACEMENT FEES
431	2683	MCO PROVIDER ASSESSMENT
431	2684	CANNABIS BUSINESS DEVELOPMENT
442	2685	CONCESSION REVENUE
431	2686	INITIAL CCR SURF IMPND FEE
431	2687	ANNUAL CCR SURF IMPND FEE
442	2688	HOMELESSNESS SCRATCH-OFF
421	2689	STATE CANNABIS EXCISE TAX
421	2690	LOCAL CANNABIS EXCISE TAX
421	2691	PARKING EXCISE TAX
406	2692	LOCALLY-IMPOSED SALES TAX
431	2693	SW MGMT SRVCS PROVIDER LIC FEE
431	2694	SW TIER2 DATA PROVIDER LIC FEE
431	2695	SW MASTER SPORTS WAGERING LIC
431	2696	SW SUPPLIER APPLICATION FEE
431	2697	SW SUPPLIER LICENSE FEE

GAAP Report	SAMS Source	SAMS Source Description
431	2698	SW MGMT SRVCS PROVIDER APP FEE
431	2699	RB RECONCILIATION FEE
431	2700	RB ORGANIZATION GAMING LIC FEE
441	2701	MOBILE HOME FINES & PENALTIES
431	2702	LOC LODG 701 IAMAW LIC PLATE
431	2703	IAMAW LICENSE PLATE
431	2704	UN PROTECTION FORCE LIC PLATE
441	2705	ST POLICE MEMORIAL SCRATCH-OFF
421	2706	SPORTS WAGERING TAX
431	2707	PEDIATRIC CANCER LICENSE PLATE
416	2708	MUNICIPAL MOTOR FUEL TAX
431	2709	2ND QUARTER TRAILER
431	2710	4TH QUARTER TRAILER
442	2711	ALZHEIMER'S AWARENESS GAME
442	2712	STEAM SCRATCH-OFF GAME
440	2713	INB ADLT USE CANNABIS CASH TAX
441	2714	TEACHER HLTH INS SECURITY FUND
441	2715	SELF-INSURER

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		July 1, 2014	
PROCEDURE	PREPARATION OF AGENCY FINANCIAL STATEMENTS IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)	REVISION NUMBER	
		15-001	

**PREPARATION OF AGENCY FINANCIAL STATEMENTS
IN ACCORDANCE WITH GENERALLY ACCEPTED
ACCOUNTING PRINCIPLES (GAAP)**

PURPOSE

The purpose of this procedure is to provide guidelines for the preparation and presentation of agency-level financial statements in accordance with GAAP. Currently, financial reporting literature exists (See SAMS Manual Procedure 3.10.10) which is applicable in most instances and should be utilized by agency personnel in drafting GAAP basis financial statements. The Governmental Accounting Standards Board (GASB) statements, codification, etc., provide adequate information in order to properly report most agency-level financial statement information. However, several financial reporting issues have not been addressed by the above mentioned authoritative literature when reporting shared funds in agency-level financial statements. This procedure recommends account titles for those accounts which are unique to shared funds presentations, along with defining certain accounts and recommending preferred placement in the financial statements.

These instructions will augment, using in some instances, the current Comptroller's GAAP compilation process to arrive at agency-level financial statements. However, since the reports are the responsibility of each agency's management, the presentations as well as the procedures to gather the information will be the decision of each agency.

It should be noted that this SAMS Procedure applies only to those primary government agencies which are currently being audited by the Office of the Auditor General or his representative and required to prepare GAAP basis financial statements. Agencies required to prepare GAAP basis financial statements are referenced by footnote in Exhibit 27.10.10-B.

Although the GAAP reporting process is similar, component units should not report shared funds as described below. Shared fund activity for a component unit should be shown as a nonshared fund. In addition, component units should only use reporting models prescribed by GASB and not the one shown in Exhibit 27.50.60-A and C.

GENERAL

Current year-end GAAP reporting procedures, forms and instructions (as set forth in SAMS Manual Chapter 27, with modifications for unique shared funds accounts discussed later) should provide the framework for the agency's GAAP basis financial statements. The threshold for reporting contingent liabilities and for disclosing other financial information will be significantly lower in the agency-level financial statements than in the State financial statements. Therefore, materiality levels for

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appropriate footnote disclosures should be thoroughly examined by each agency because of the diverse variations in the dollar amounts to be reported by each State agency. In addition, an agency is required to provide the Auditor General or his representative a reconciliation of any differences between amounts reported in the agency-level financial statements and amounts reported in the Comptroller's annual GAAP reporting packages.

NONSHARED FUNDS PRESENTATIONS

Nonshared funds exist when one agency has responsibility for administering a fund. This classification includes all locally held funds, permanent funds, enterprise funds and internal service funds. The General fund accounts, special revenue funds, capital projects funds and debt service funds may be shared or nonshared. For GAAP reporting purposes, the agency administering a nonshared fund prepares a single reporting package reflecting the total activity of the fund. When preparing agency-level financial statements for a nonshared fund, balance sheet information (account titles, amounts, etc.) can be obtained from the GAAP package trial balance form for assets, liabilities and fund equity (SCO-516, 521 or 526). Operating statement information (account titles, amounts, etc.) can be obtained from the GAAP package trial balance form for revenues and expenditures/expenses (SCO-517, 522 or 527).

SHARED FUNDS PRESENTATIONS

Shared funds exist when more than one agency expends from and/or deposits receipts into a fund (e.g., the General Revenue Fund). For agency-level reporting purposes, a fund may be displayed as a nonshared fund if one agency is the major participant in the fund and other agencies activities are immaterial in relation to total fund activity. The footnotes should disclose the above situation, if applicable.

Current authoritative literature does not address reporting shared fund activity in agency-level financial statements. Some of the more common problems involved in presenting shared funds are addressed individually below with appropriate definitions and suggested procedures and the sources of financial statement accounts to derive proper amounts. Illustrations are presented where appropriate.

The Composition of Agency Fund Balances at Fiscal Year End

For shared funds, the fund balance consists of more than one agency's balance in the fund. Therefore, for agency-level financial reporting, the agency fund balance should replace fund balance or fund equity to more appropriately display that this is not the entire fund balance.

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Agency fund balances at June 30 should equal: (1) the reserve for encumbrances (GAAP account 310 on Form SCO-511, Shared SAMS Funds Trial Balance for Assets, Liabilities and Fund Equity) plus (2) adjustments to other GAAP asset accounts (e.g., cash-in-transit, receivables, due from's, inventories, etc.) on Form SCO-511, reduced by (3) outstanding obligations for reappropriated accounts (net of liabilities for reappropriated accounts), but not less than zero and (4) liabilities payable from future years' appropriations, June 30. If there are liability adjustments which will never be paid in cash (e.g., unearned revenue), and/or lapse period appropriation refund credits which increase reserve for encumbrances on Form SCO-550, a corresponding debit to fund balance is necessary.

The reserve for encumbrances is calculated on Form SCO-550, Reserve for Encumbrances Computation. This computation is as follows: Lapse expenditures per Report SG05 plus lapse period appropriation credits, if any, plus liabilities from SAMS mandatory transfers, outstanding obligations for reappropriated accounts at June 30 and liabilities payable from future year's appropriations, if any, less total liabilities as computed on Form SCO-549, Summary of Liabilities.

Impact of Reappropriations to a Subsequent Fiscal Year

The final fund appropriations per SAMS records (i.e., SAMS extended Report SE04 for August or other appropriate SAMS accounting records) should be recorded in the appropriations from State resources on the operating statement. When current year appropriations are reappropriated to the subsequent fiscal year, the current year appropriations from State resources account should be reduced by the amount of the reappropriation to reflect the State's realignment of the budgetary needs to the subsequent year and avoid "double counting" a portion of the appropriation in more than one fiscal year.

When obligations for reappropriated accounts from Form SCO-549 contain amounts which are liabilities at June 30, the net change in liabilities from reappropriated accounts from the prior year to the current year must be reflected in the GAAP operating statement as a net change in liabilities for reappropriated accounts. Likewise, the liabilities payable from reappropriated accounts must be included in an asset account to properly reflect the substance of the agency shared fund balance at June 30, Current Year (CY). This can be accommodated by including the net change in unexpended appropriation.

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Treatment of Revenue/Receipts by State Agencies

In order to account for and present the entire financial activity of the agency for the period and yet not display a large artificial agency fund balance, the receipts which an agency deposits into a shared fund must be reported as receipts/revenues and then deducted as an other sources (uses) of financial resources. Receipts collected and transmitted to State treasury should be used for the other sources (uses) of financial resources account.

Presentation of Appropriations in Excess of a Fund's Available Cash

State law prohibits spending from a fund which does not have an adequate balance to cover a proposed expenditure - even though the appropriation authority exists. This deficiency in the fund will be reflected as lapsed appropriations. Lapsed appropriations which occur because of insufficient cash in the fund should be explained in the footnotes.

Unique Agency-Level Financial Statement Accounts for Shared Funds

Unexpended appropriation. This asset account is defined as lapse period warrants issued July-August per SAMS records (i.e., Comptroller's extended Report SE04 as of August or other appropriate SAMS reports) plus increase in liabilities for reappropriated accounts CY or minus a decrease in liabilities for reappropriated accounts CY, if any.

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

Net change in liabilities for reappropriated accounts. This account reflects the amount which should be added to or subtracted from the current year's appropriation for shared funds to reflect the increase or decrease from PY to CY for amounts included in obligations for reappropriated accounts on Form SCO-549 which are liabilities at June 30, PY and June 30, CY.

Appropriations from State resources. This other sources (uses) of financial resources account equals the final legally adopted appropriation per SAMS records (i.e., Comptroller's extended Report SE04 as of August or other appropriate SAMS reports).

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Receipts collected and transmitted to State treasury. This other sources (uses) of financial resources account equals all receipts per SAMS (non-GAAP) except appropriations from State resources above from Balance per SAMS column on Form SCO-512. This account (non-GAAP) on the GAAP combined operating statement will agree to the budget and actual operating statement for a fund.

NOTE: If prior year refunds per Comptroller's Report SG06 occur for shared funds, it is necessary to increase expenditures by an identical amount for agency-level reporting purposes.

Lapsed appropriations. Final legally adopted appropriation minus net warrants issued for the fourteen month period July-August per SAMS records (e.g., extended Report SE04 as of August).

INSTRUCTIONS

AGENCY-WIDE FINANCIAL STATEMENTS

Agencies required to prepare agency-wide financial statements that do not have activity in proprietary funds and have been assigned to only one function (see SAMS Procedure 11.50.50) have the option of using one of two reporting models. The first reporting model is a single statement presentation of both the agency-wide financial statements and the fund level financial statements (Exhibit 27.50.60-A and C). The adjustment column in this presentation displays the reconciliations between the statement of net position and the governmental funds balance sheet and the statement of activities and the governmental funds statement of revenues, expenditures and changes in fund balances. The second reporting model is the basic reporting model prescribed by GASB Statement No. 34. Agencies with proprietary fund activity or that have been assigned to more than one function must use the basic reporting model prescribed by GASB Statement No. 34. The State of Illinois Comprehensive Annual Financial Report (CAFR) is prepared using this model and may be used as an example.

NOTES TO THE FINANCIAL STATEMENTS (FOOTNOTES)

Footnotes must be comprehensive in scope and in accordance with current GAAP authoritative literature. Once footnotes have been drafted for an agency's initial report, the narrative information and amounts can be reviewed and updated for use in succeeding years' reports. The length and content of the footnotes will vary depending on an agency's activity and complexity, but certain disclosures apply to all agencies. Some of the more common footnotes necessary for the fair presentation of the financial statements follow.

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Summary of Significant Accounting Policies. This footnote includes, but is not limited to, a description of the basis of presentation and the reporting entity (See Exhibit 27.50.60-E); a description of the funds and fund types used in the report; a description of the budgetary process; and a description of the accounting policies used in preparing the financial statements.

Disclosures Concerning Deposits and Investments. Governmental Accounting Standards Board Statement No. 3, *Deposits with Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements* and GASB Statement No. 40, *Deposit and Investment Risk Disclosures*, require certain disclosures that include classifying deposits and certain types of investments into risk categories. Further information related to GASB Statements No. 3 and No. 40, and their application, can be obtained from SAMS Procedure 27.20.79 and from the Comptroller's Office. For locally held funds, the required information is presented on Form SCO-579, Analysis of Deposits and Investments. GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, GASB Statement No. 28, *Accounting and Financial Reporting for Securities Lending Transactions* and GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, also provide guidance on the valuation and disclosure of investments.

Disclosure of Interfund Receivable and Payable Amounts. The information for each fund necessary for "due from/to" footnote disclosure is presented on Form SCO-565, Interfund Payable/Receivable Analysis.

Capital Assets Balances and Changes in Capital Assets. The information for each proprietary fund and all governmental funds is presented by asset class and can be obtained from GAAP Form SCO-538, Capital Asset Summary.

Long-Term Obligations Balances and Changes in Long-Term Obligations. In most cases, information for this footnote is available from two sources. For compensated absences, Form SCO-580, Compensated Absences can be used. For capital leases, Comptroller provided schedules should normally be utilized.

Disclosures Concerning Future Lease Commitments. The required information must be presented for capital leases, installment purchases and operating leases and can be obtained from Comptroller provided lease schedules.

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Pension Plan(s). Governmental Accounting Standards Board Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, and GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers* require certain disclosures by State agencies issuing financial statements.

Post-Employment Benefits. Governmental Accounting Standards Board Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* and GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* require certain disclosures by State agencies issuing financial statements.

Disclosure of Significant Contingent Liabilities. The necessary information can be obtained from agency legal counsel and GAAP Form SCO-599, Contingencies, Commitments and Related Party Transactions.

The above listing is not all inclusive. As previously stated, materiality levels for appropriate footnote disclosures should be thoroughly examined by each agency because of the diverse variations in the dollar amounts to be reported by each State agency. A particular agency's activities may necessitate additional disclosures. For example, if an agency has taxes receivable, loans and notes receivable, or a material deficit fund balance, additional footnote disclosure would be required. In making any footnote disclosure, prudent judgment must be exercised and the materiality of the item taken into consideration. The Guide to Implementation of GASB Statement 34 and Related Pronouncements lists the following as potential areas for disclosures:

- Accounting policies
- Bond, revenue and tax anticipation notes
- Claims and judgments
- Commitments and contingencies
- Conduit debt
- Deficit fund balances
- Demand bonds
- Deposits and investments
- Derivatives
- Designations
- Encumbrances
- External investment pools
- Interfund eliminations

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- Nonexchange transactions that are not measurable
- Operating leases
- On-behalf payments
- Other postemployment benefits
- Pension plans and activities
- Related-party transactions
- Reporting entity considerations
- Repurchase and reverse repurchase agreements
- Securities lending
- Special assessments
- Termination benefits
- Violations of legal provisions

The Comptroller's Office can provide the necessary information and a model footnote to facilitate State agency disclosures in accordance with the GASB Statements.

REQUIRED SUPPLEMENTAL INFORMATION

The Comptroller's Office is not requiring agencies to prepare required supplemental information. Agencies that do not prepare required supplemental information in their agency financial statements should consult with the Office of the Auditor General for the effect on the opinion for the agency's agency-wide financial statements. For those agencies that want to prepare required supplemental information, a brief discussion is contained below.

Management's Discussion and Analysis. Management's discussion and analysis is an objective and easily readable analysis of the government's financial performance for the year. This analysis should provide users with the information they need to help them assess whether the government's financial position has improved or deteriorated as a result of the year's operations. GASB Statement No. 34, paragraphs 8-11 provides a listing of items required to be presented in the management's discussion and analysis.

Budgetary Comparison Schedule for Major Governmental Funds. This is a comparison of the current budgetary year's original budget, final amended budget and actual amounts received and expended. For nonshared funds, the Comptroller's Office can provide individual fund reconciliations of budgetary excess or deficiency to GAAP excess or deficiency.

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Reconciliation of Budgetary Excess or Deficiency to GAAP Excess or Deficiency Budget vs. GAAP. This is a reconciliation of the excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources (budgetary basis) to the excess (deficiency) of revenues over expenditures/expenses and other sources (uses) of financial resources (GAAP basis) for major funds. The actual excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources for major funds on the combined operating statement (Non-GAAP) must be reconciled to the GAAP basis excess (deficiency) in a footnote to the required supplemental information as follows:

Revenue adjustments. Current year (CY) GAAP revenue adjustments minus prior year (PY) GAAP revenue adjustments (For shared funds, from Form SCO-512; nonshared Form SCO-517. Nonshared funds must add CY cash on hand and in transit and PY cash on hand and in transit, if applicable, to both sides of the above calculation).

Expenditure adjustments. (PY GAAP expenditure adjustments plus PY encumbrances minus PY lapse period expenditures) minus (CY GAAP expenditure adjustments plus CY encumbrances minus CY lapse period expenditures). Note: Nonshared funds must add PY vouchers in transit and CY vouchers in transit to both sides of the above calculation.

Encumbrances adjustments. CY encumbrances (net of CY obligations for reappropriated accounts, if any, but not less than zero) minus PY encumbrances (net of PY obligations for reappropriated accounts, if any, but not less than zero).

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PRESENTATION

For financial reporting purposes, the presentation of GAAP basis financial statements and notes should follow a logical progression. Agency-level financial statement information should normally be presented in this sequence:

- * Introductory Section. This includes the Table of Contents and any other information considered appropriate by management.
- * Financial Section. This section includes:
 1. Independent Auditor's Report
 2. Management's Discussion and Analysis
 3. Agency-wide Financial Statements:
 - (a) Statement of Net Position, and
 - (b) Statement of Activities
 4. Fund Financial Statements. Depending on an agency's activities, the Fund Financial Statements may include:
 - (a) Governmental Funds Balance Sheet
 - (b) Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position;
 - (c) Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances;
 - (d) Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Funds Balances to the Statement of Activities;
 - (e) Proprietary Funds Statement of Net Position;

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- (f) Proprietary Funds Statement of Revenues, Expenses and Changes in Fund Net Position;
 - (g) Proprietary Funds Statement of Cash Flows;
 - (h) Statement of Fiduciary Net Position; and
 - (i) Statement of Changes in Fiduciary Net Position
5. Notes to the Financial Statements
 6. Other Required Supplemental Information
 7. Combining Statements/Schedules - by fund type - where an agency has more than one fund of a given fund type or in some instances, more than one fund type (e.g., private purpose trust and agency fiduciary funds). These statements should be presented by fund type and include all funds of a fund type not presented as major funds in the fund financial statements.

NOTE: Agencies that do not have activity in proprietary funds and have been assigned to only one function that chose to have a single statement presentation will display 1) a Statement of Net Position and Governmental Funds Balance Sheet, 2) a Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position, 3) a Statement of Activities and Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances, 4) a Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Funds Balances to the Statement of Activities, 5) a Fiduciary Funds Statement of Net Position and 6) a Fiduciary Funds Statement of Activities in place of the statements listed in (1) and (3) above.

The above discussion is intended to provide guidance to agencies preparing GAAP basis financial statements. Some of the more common issues have been addressed in this procedure and suggestions have been made for presentation of agency-level information in the financial statements. As stated earlier, however, the statements are the responsibility of agency management and statement presentation preferences are the decision of agency management.

The GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, GFOA's *Governmental Accounting, Auditing, and Financial Reporting* and other governmental accounting authoritative literature should be referred to as needed. The Comptroller's Office can also provide guidance as necessary.

State of Illinois
State Agency Name
Statement of Net Position and Governmental Funds Balance Sheet
June 30, 20X2

	Major Fund 1	Major Fund 2	Nonmajor Funds	Total Governmental Funds	Adjustments	Statement of Net Position
ASSETS:						
Cash equity with State Treasurer	\$ 200,000	\$ 75,000	\$ 225,000	\$ 500,000		\$ 500,000
Cash and cash equivalents	75,000	30,000	20,000	125,000		125,000
Unexpended appropriations	500,000	170,000		670,000		670,000
Investments	100,000	10,000	40,000	150,000		150,000
Securities lending collateral of State Treasurer	70,000			70,000		70,000
Receivables, net:						
Taxes	10,000			10,000		10,000
Intergovernmental	5,000	5,000		10,000		10,000
Other	1,000	2,000	2,000	5,000		5,000
Due from fiduciary funds			5,000	5,000		5,000
Due from other State funds	2,000	1,000	2,000	5,000		5,000
Due from component units of the State			5,000	5,000		5,000
Inventories	2,000	2,000	1,000	5,000		5,000
Prepaid expenses				-	\$ 10,000	10,000
Loans and notes receivable, net	10,000			10,000		10,000
Restricted assets:						
Cash equity with State Treasurer			10,000	10,000		10,000
Cash and cash equivalents			10,000	10,000		10,000
Investments			10,000	10,000		10,000
Other assets			10,000	10,000		10,000
Capital assets not being depreciated				-		-
Capital assets being depreciated, net				-	1,000,000	1,000,000
Total assets	<u>975,000</u>	<u>295,000</u>	<u>340,000</u>	<u>1,610,000</u>	<u>1,010,000</u>	<u>2,620,000</u>
Deferred outflows of resources					50,000	50,000
Total assets and deferred outflows of resources					<u>1,060,000</u>	<u>2,670,000</u>
LIABILITIES:						
Accounts payable and accrued liabilities	125,000	15,000	160,000	300,000	2,000	302,000
Intergovernmental payables	100,000	50,000	50,000	200,000		200,000
Due to fiduciary funds			10,000	10,000		10,000
Due to other State funds			10,000	10,000		10,000
Due to component units of the State			10,000	10,000		10,000
Unearned revenue	10,000			10,000		10,000
Obligations under security lending of State Treasurer	70,000			70,000		70,000
Liabilities payable from restricted assets			10,000	10,000		10,000
Derivative instrument liability				-	50,000	50,000
Notes payable			10,000	10,000		10,000
Other liabilities	1,000			1,000		1,000
Capital leases payable, short term				-	15,000	15,000
Compensated absences, short term				-	5,000	5,000
Certificates of participation, short term				-	5,000	5,000
Capital leases payable, long term				-	35,000	35,000
Compensated absences, long term				-	15,000	15,000
Certificates of participation, long term				-	20,000	20,000
Total liabilities	<u>306,000</u>	<u>65,000</u>	<u>260,000</u>	<u>631,000</u>	<u>147,000</u>	<u>778,000</u>
Deferred inflows of resources - unavailable revenue	10,000			10,000	(10,000)	-
Deferred inflows of resources - other	-			-	-	-
Total liabilities and deferred inflows of resources	<u>316,000</u>	<u>65,000</u>	<u>260,000</u>	<u>641,000</u>	<u>137,000</u>	<u>778,000</u>
FUND BALANCES (DEFICITS)/NET POSITION:						
Nonspendable - long-term portion of loans and notes receivable	10,000			10,000	(10,000)	-
Nonspendable - inventories	2,000	2,000	1,000	5,000	(5,000)	-
Nonspendable - endowments and similar funds			30,000	30,000	(30,000)	-
Restricted	53,000	53,000	33,000	139,000	(139,000)	-
Committed	60,000			60,000	(60,000)	-
Assigned			10,000	10,000	(10,000)	-
Unassigned	534,000	175,000	6,000	715,000	(715,000)	-
Net investment in capital assets				-	810,000	810,000
Restricted for:						
Debt service				-	10,000	10,000
Capital projects				-	12,000	12,000
Education				-	5,000	5,000
Employment and economic development				-	30,000	30,000
Health and social services				-	7,000	7,000
Public protection and justice				-	15,000	15,000
Environment and business regulation				-	5,000	5,000
Transportation				-	5,000	5,000
Other purposes				-	50,000	50,000
Unrestricted (deficit)				-	943,000	943,000
Total fund balances (deficits)/net position	<u>659,000</u>	<u>230,000</u>	<u>80,000</u>	<u>969,000</u>	<u>\$ 923,000</u>	<u>\$ 1,892,000</u>
Total liabilities, deferred inflows of resources and fund balances (deficits)	<u>\$ 975,000</u>	<u>\$ 295,000</u>	<u>\$ 340,000</u>	<u>\$ 1,610,000</u>		

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

State of Illinois
State Agency Name
Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Position
June 30, 20X2

Total fund balances-governmental funds	969,000
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	1,000,000
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Prepaid expenses for governmental activities are current uses of financial resources for funds	10,000
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Revenues in the Statement of Activities that do not provide current financial resources are deferred in the funds.	10,000
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Some liabilities reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as liabilities in governmental funds. These activities consist of:

Capital lease obligations	(50,000)
Compensated absences	(20,000)
Certificates of participation	(25,000)
Accrued interest	(2,000)
	<u> </u>

Net Position of Governmental Activities	<u><u>1,892,000</u></u>
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The accompanying notes to the financial statements are an integral part of this statement.

State of Illinois
State Agency Name
Statement of Activities and Governmental Funds Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 20X2

	Major Fund 1	Major Fund 2	Nonmajor Funds	Total Governmental Funds	Adjustments	Statement of Activities
Expenditures/expenses:						
Program expenses (education, transportation, etc.)	\$ 505,000	\$ 125,000	\$ 350,000	\$ 980,000	\$ 100,000	\$ 1,080,000
Debt service-principal	50,000	25,000	175,000	250,000	(250,000)	-
Debt service-interest	5,000	2,500	17,500	25,000	2,000	27,000
Capital outlays	50,000	2,500	47,500	100,000	(100,000)	-
Total expenditures/expenses	<u>610,000</u>	<u>155,000</u>	<u>590,000</u>	<u>1,355,000</u>	<u>(248,000)</u>	<u>1,107,000</u>
Program revenues:						
Charges for services:						
Licenses and fees	474,000	110,000	50,000	634,000		634,000
Other	15,000	5,000	40,000	60,000		60,000
Total charges for services	<u>489,000</u>	<u>115,000</u>	<u>90,000</u>	<u>694,000</u>	-	<u>694,000</u>
Operating grants and contributions:						
Federal	25,000	125,000	50,000	200,000	5,000	205,000
Other	20,000	5,000	25,000	50,000		50,000
Total operating grants and contributions	<u>45,000</u>	<u>130,000</u>	<u>75,000</u>	<u>250,000</u>	<u>5,000</u>	<u>255,000</u>
Capital grants and contributions:						
Federal	25,000		70,000	95,000		95,000
Other	25,000		25,000	50,000		50,000
Total capital grants and contributions	<u>50,000</u>	-	<u>95,000</u>	<u>145,000</u>	-	<u>145,000</u>
Net program revenues	<u>(26,000)</u>	<u>90,000</u>	<u>(330,000)</u>	<u>(266,000)</u>	<u>253,000</u>	<u>(13,000)</u>
General revenues:						
Income taxes	225,000			225,000		225,000
Sales taxes	25,000			25,000		25,000
Motor fuel taxes	15,000			15,000		15,000
Public utility taxes	25,000			25,000		25,000
Interest and other investment income		5,000	20,000	25,000		25,000
Other	5,000		20,000	25,000		25,000
Total general revenues	<u>295,000</u>	<u>5,000</u>	<u>40,000</u>	<u>340,000</u>	-	<u>340,000</u>
Other sources (uses):						
Appropriations from State resources	750,000	250,000	275,000	1,275,000		1,275,000
Lapsed appropriations	(200,000)	(50,000)	(100,000)	(350,000)		(350,000)
Reappropriations to future year(s)	(50,000)			(50,000)		(50,000)
Net change in liabilities for reappropriated accounts	(50,000)			(50,000)		(50,000)
Receipts remitted to State Treasury	(300,000)	(50,000)	(250,000)	(600,000)		(600,000)
Capital transfers from other State agencies				-		-
Adjustments for debt recorded at State level					(125,000)	(125,000)
Transfers-in	25,000	25,000	50,000	100,000		100,000
Transfers-out	(100,000)			(100,000)		(100,000)
Proceeds from bond issuances			100,000	100,000	(100,000)	-
Proceeds from capital lease financing	5,000	5,000	15,000	25,000	(45,000)	(20,000)
Proceeds from certificates of participation			25,000	25,000	(25,000)	-
Total other sources (uses)	<u>80,000</u>	<u>180,000</u>	<u>115,000</u>	<u>375,000</u>	<u>(295,000)</u>	<u>80,000</u>
Change in fund balance/net position	349,000	275,000	(175,000)	449,000	<u>\$ (42,000)</u>	407,000
Fund balance/net position July 1, 20X1	<u>310,000</u>	<u>(45,000)</u>	<u>255,000</u>	<u>520,000</u>		<u>1,485,000</u>
Fund balance/net position July 1, 20X2	<u>\$ 659,000</u>	<u>\$ 230,000</u>	<u>\$ 80,000</u>	<u>\$ 969,000</u>		<u>\$ 1,892,000</u>

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

**State of Illinois
State Agency Name**

Exhibit 27.50.60-D
(14-001)

**Reconciliation of Statement of Revenues, Expenditures and Changes in
Fund Balances of Governmental Funds to Statement of Activities
For the Year Ended June 30, 20X2**

Net change in fund balances \$ 449,000

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current year, these amounts are:

Capital outlays	\$ 100,000	
Depreciation expense	<u>(85,000)</u>	
Excess of capital outlays over depreciation expense		15,000

Some capital additions were financed through capital leases. In governmental funds, a capital lease arrangement is considered a source of financing, but in the Statement of Net Position the lease obligation is reported as a liability. (45,000)

Some capital additions were financed through certificates of participation. In governmental funds, a certificate of participation arrangement is considered a source of financing, but in the Statement of Net Position the certificate of participation obligation is reported as a liability. (25,000)

Because some revenues will not be collected for several months, they are considered "unavailable" revenues and revenue recognition is deferred in the governmental funds. Unavailable revenues increased by this amount during the year. (5,000)

Prepaid expenses are recorded as uses of current financial resources in governmental funds but do not affect the expenses reported on the Statement of Activities. Prepaid expenses increased by this amount during the year. 5,000

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. 250,000

Receipt of bond proceeds is a current financial resource in the governmental funds, but an obligation in the Statement of Net Position. (100,000)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

Increase in compensated absences obligation		(10,000)
Increase in accrued interest		(2,000)

Some long-term debt obligations of the agency are not displayed on the agency's Statement of Net Position due to an unavailable allocation method of certain State bonds. (125,000)

Change in net position of governmental activities \$ 407,000

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

STATE OF ILLINOIS
STATE AGENCY
NOTES TO THE FINANCIAL STATEMENTS

Year Ended June 30, 20X2

1. ORGANIZATION AND FUNCTIONS

The State Agency (the Agency) was created by an act of the General Assembly (XX ILCS XXX) in 19XX.

The Agency is organized to provide for (purpose of Agency). The Agency is organized into XX departments to carry out its responsibilities.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Basis of Presentation (For an Agency Presenting Government-wide Financial Statements)

The accompanying financial statements of the Agency have been prepared in conformity with generally accepted accounting principles ("GAAP") as prescribed in pronouncements issued by the Governmental Accounting Standards Board ("GASB").

a. Basis of Presentation (For Agency Preparing Nonshared Funds Financial Statements)

The accompanying financial statements of the Agency present only the nonshared funds of the Department and are not intended to present fairly the financial position and results of operations of the Department in conformity with generally accepted accounting principles ("GAAP") as prescribed in pronouncements issued by the Governmental Accounting Standards Board ("GASB").

b. Financial Reporting Entity

As described in the Illinois Comprehensive Annual Financial Report, the State of Illinois is the oversight unit which includes all funds for all elected offices, departments and agencies of the State, as well as boards, commissions, authorities, and universities for which the State is considered financially accountable and over which the State's executive and legislative branches exercise oversight responsibility. Oversight responsibility is defined to include, but is not limited to, the following considerations: financial interdependence, selection of governing authority, designation of management, ability to significantly influence operations, accountability for fiscal matters, the scope of an organization's public service, and/or special financing relationships.

Based on the above definition, the Agency has been determined to be part of the primary government of the State of Illinois, the financial reporting entity. The accompanying financial statements present the financial position and results of operations of all the funds which comprise the Office.

c. Statement Presentation (For An Agency Using Single Statement Presentation)

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Agency. Separate financial statements are provided for the Agency's fiduciary funds. The effect of the Department's interfund activity has been removed from the government-wide statements.

The primary government, governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. As the Agency only supports the governmental activities of the primary government, the government-wide statements display governmental activities only.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include both charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues. As all of the Agency's activities are classified as part of the general government function of the primary government, all direct expenses and program revenues of the Agency are considered one function.

Since the government-wide financial statements of the Agency reflect only the general government function of governmental activities of the primary government the following government-wide financial statements and fund financial statements have been presented together:

<u>Government-wide</u> <u>Financial Statements</u>	<u>Fund</u> <u>Financial Statements</u>
Statement of Net Position	Governmental Funds Balance Sheet
Statement of Activities	Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances

An adjustments column has been included to display the relationship between the two statements.

A separate statement of fiduciary net position and statement of changes in fiduciary net position has been presented to display the Agency's fiduciary activity. This activity is not a part of the government-wide statements.

c. Statement Presentation (For An Agency Using GASB Statement No. 34 Presentation)

The accompanying financial statements of the Agency have been prepared in conformity with generally accepted accounting principles ("GAAP") as prescribed in pronouncements issued by the Governmental Accounting Standards Board ("GASB").

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Agency. Separate financial statements are provided for the Agency's fiduciary funds. The effect of the Department's interfund activity has been removed from the government-wide statements.

For the primary government, governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include both charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide statements. Major individual governmental and major individual proprietary funds are reported as separate columns in the fund financial statements with nonmajor funds being combined into a single column.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	STATE PROPERTY REPORTING	PROCEDURE - PAGE NO.
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SUB-SECTION		EFFECTIVE DATE
		July 15, 2002
PROCEDURE	INDEX	REVISION NUMBER
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29	State Property Reporting
10	Overview
10	Introduction
	.. General
	.. Detail Record Keeping
	.. Reporting to the Department of Central Management Services
	.. System Cycle
	.. Document Description
	.. Procedures for Annual Asset Count and Inspection
20	Statute Reference
25	Property Control Objectives
	.. Property Control Requirement
	.. Property Control Objectives
30	Statement of General Policy - Preparation of the "Agency Report of State Property"
	.. Donated Property
	.. Lease Property
	.. Installment Purchase Property
	.. Capital Development Board Activity
	. Construction in Progress
	. Completed Projects
	. Capital Development Board Durable, Moveable Equipment
	.. Non-CDB Construction in Progress
20	Input Procedures
10	Instructions for completion of the "Agency Report of State Property"
	.. General Information
	.. Account Information
	.. Filing Requirements

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	STATE PROPERTY REPORTING	PROCEDURE - PAGE NO. 29.10.10 1 of 3
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2020
PROCEDURE	INTRODUCTION	REVISION NUMBER 20-002

INTRODUCTION

GENERAL

State property consists of land, land improvements, site improvements, buildings, building improvements and equipment. Equipment is defined in section 5010.200 of the Illinois Administrative Code (Title 44, Subtitle D, Chapter I, Part 5010, Subpart B). Other categories of State property are defined in 03.30.10 of the SAMS Manual.

Reporting by agencies to the Comptroller on State property ensures current statewide information applicable to property held by or on behalf of the State and ensures that agencies update property records, as necessary, to reflect the current balance of State property. It also enhances the accuracy of the statewide information reported by the agencies and the Comptroller.

The objective of the State property reporting process is to maintain current property information at a summary level. The reporting of detailed property information to the Comptroller at the transaction or individual property item level (except capital lease acquisitions) is not required at this time. This detailed information is to be maintained and made available to the Comptroller upon request.

DETAIL RECORD KEEPING

Although agencies are required to report to the Comptroller on the summary level, supporting detail records must be maintained. Such detail records are to be organized by major asset category and include the following information for each asset: (1) Cost (or other value); (2) function and activity; (3) reference to acquisition source document; (4) acquisition date and date placed in service; (5) name and address of vendor; (6) short description of asset; (7) organization unit charged with custody; (8) location; (9) fund and account from which the item was purchased; (10) method of acquisition; (11) estimated useful life; (12) estimated salvage value; (13) date, method and authorization of disposition; (14) tag number; (15) accumulated depreciation; (16) depreciation method; (17) depreciation convention; and (18) insured value (if applicable). This list is not exhaustive. An agency may include additional information for its own needs. Items of a nominal value may be excluded from the detail records; however, sound internal controls would still dictate maintaining accountability for items of a nominal value.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	STATE PROPERTY REPORTING	PROCEDURE - PAGE NO. 29.10.10 2 of 3
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2018
PROCEDURE	INTRODUCTION	REVISION NUMBER 18-002

REPORTING TO THE DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

The State Property Control Act (30 ILCS 605) describes an agency's reporting responsibilities to the Department of Central Management Services (CMS). CMS is required to keep a master record of real property (e.g., land, buildings, etc.). Therefore, agencies are required to report to CMS any changes, additions, deletions, or other transactions affecting real property on a monthly basis. Forms will be furnished by CMS.

Agencies must also maintain a permanent record of all property. A listing of the permanent record is required to be submitted to CMS annually in a format prescribed by CMS. Annual or even more frequent inventories may be required by CMS. Detail reporting requirements will be transmitted to agencies by CMS.

SYSTEM CYCLE

The system cycle begins at the agency level with the preparation of the "Agency Report of State Property" (Form C-15). When the report is completed, it is submitted to the agency official responsible for approving it. After the official has reviewed and signed the report, it is submitted to the Office of the Comptroller for processing.

Purchased assets should generally be included on the "Agency Report of State Property" in the quarter the assets were received. Capital lease assets are to be included on the report for the quarter in which the lease was executed. Because capital lease assets include an interest component, their costs will be calculated for all State agencies by the Comptroller's Office. The Comptroller's Office will transmit information on the cost of each capital lease asset to the agency in a timely manner, allowing the cost to be included in the appropriate quarterly report.

Upon receiving the report from the agency, the Comptroller's Office will review it for completion of all data elements, clerical accuracy and reasonableness. The data from the report will be used for reporting purposes and for responding to inquiries by the general public and other users of statewide State property information.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	STATE PROPERTY REPORTING	PROCEDURE - PAGE NO. 29.10.10 3 of 3
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2015
PROCEDURE	INTRODUCTION	REVISION NUMBER 15-002

DOCUMENT DESCRIPTION

The “Agency Report of State Property” is for the reporting by State agencies of State property information classified by major category. The report also reconciles the beginning balance of State property by category, per agency records, to the ending balance of State property by category, per agency records. Its primary data elements are the major categories of State property, their related costs, the beginning balances for the quarter, the additions for the quarter, the deductions for the quarter, net transfers for the quarter and the ending balance for the quarter.

PROCEDURES FOR ANNUAL ASSET COUNT AND INSPECTION

Each State agency should conduct an inventory of its assets on an annual basis in order to support the existence and accuracy of amounts reported. The inventory should include all capital assets meeting the requirements for capitalization in Procedure 03.30.30, Capitalization, as well as any additional assets meeting the requirements identified in Section 5010.460 of the Department of Central Management Services’ Property Control Regulations. Agency management should take into consideration the number of assets to be counted and the location of the assets when determining the timing of the count.

Procedures to be followed in conducting an inventory depend on the category of the asset:

Movable Assets

A physical inspection and count should be conducted of all movable assets (e.g., equipment and works of art) to ensure the Agency’s asset records are complete and accurate.

Immovable Assets

Agencies will need to determine if it is practical to physically count immovable assets, e.g., infrastructure, land, land improvements, site improvements, buildings and building improvements. At a minimum, agencies should ensure the listing of immovable assets is complete, accurate and supported by underlying documentation of ownership (e.g., certificate of title or deed).

Assets that are obsolete, damaged or no longer used in operations should be identified and, if necessary, removed from the agency’s asset records. The asset records should be reconciled to the results of the inventory and updated accordingly.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION STATE PROPERTY REPORTING

PROCEDURE - PAGE NO.
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SUB-SECTION OVERVIEW

EFFECTIVE DATE
January 1, 2018

PROCEDURE STATUTE REFERENCE

REVISION NUMBER
18-002

STATUTE REFERENCE

The State Comptroller Act (**15 ILCS 405/17**), as revised by Public Act 98-0904, states that:

"The Comptroller shall maintain current inventory records of property held by or on behalf of the State or any State agency, which may be copies of the official inventory control records maintained by State agencies or summaries thereof. The Office of the Comptroller shall define reporting requirements and thresholds to be used by State agencies in the Comptroller's Statewide Accounting Management System (SAMS) manual. The Department of Central Management Services and each other State agency so holding such property shall report to the Comptroller, on forms prescribed by the Comptroller, all property acquired or disposed of by that agency, in such detail and at such times as the Comptroller requires, by rule, to maintain accurate, current inventory records. The Department of Central Management Services shall transmit to the Comptroller a certified copy of all reports it may issue concerning State property, including its annual report."

As a result of this mandate, the process for reporting on State property was developed to ensure a current summary of statewide State property information is available.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	STATE PROPERTY REPORTING	PROCEDURE - PAGE NO. 29.10.25 1 of 2
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 15, 2002
PROCEDURE	PROPERTY CONTROL OBJECTIVES	REVISION NUMBER NEW

PROPERTY CONTROL OBJECTIVES

PROPERTY CONTROL REQUIREMENT

Property control procedures are required by section 3001 of the Fiscal Control and Internal Auditing Act (**30 ILCS 10/3001**). With respect to property control, the aforementioned statute requires that, “All State agencies shall establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that:

...(3) funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.”

PROPERTY CONTROL OBJECTIVES

The objectives of property control include operational objectives of good stewardship and preservation of assets to minimize the burden placed on State government to replace lost, stolen or damaged property. Property control procedures include physical inspection and recording the existence of inspected property items, adjustment of property control records and reporting the results of the annual survey to the Comptroller’s Office, as required by SAMS. Property control procedures are generally designed to prevent or, at least, promptly detect loss or damage to property.

Agencies of the State of Illinois should distinguish between property control objectives described in Chapter 29 and financial reporting objectives described in Chapters 3 and 27.

Financial reporting objectives include providing support for the underlying assertions of management in the State’s financial statements, including assertions of existence or occurrence, completeness, rights and obligations, valuation or allocation and presentation and disclosure. In other words, management asserts that the assets reported actually exist and the transactions reported actually occurred and were recorded in the proper period. They also assert that assets are rights, liabilities are obligations and neither are materially misstated in light of the accounting principles used. Finally, the presentation and disclosure assertion gives support that items reported are properly described and classified.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION STATE PROPERTY REPORTING

PROCEDURE - PAGE NO.
29.10.25 2 of 2

SUB-SECTION OVERVIEW

EFFECTIVE DATE
July 15, 2002

PROCEDURE PROPERTY CONTROL OBJECTIVES

REVISION NUMBER
NEW

The objectives of financial reporting and property control are in some ways overlapping or complementary. However, controls designed to prevent or promptly detect a loss of a small value asset, while important operationally, are not relevant for financial reporting, which is primarily concerned with the dollar values of the assets. For financial reporting purposes, managers weigh the costs of reporting small-dollar assets with the benefits derived from reporting them. For example, the costs associated with calculating, recording, reporting and maintaining depreciation records for small value assets significantly exceed the corresponding value of the benefits. Therefore, the State has adopted much higher asset capitalization thresholds for financial reporting than for property control reporting.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	STATE PROPERTY REPORTING	PROCEDURE - PAGE NO. 29.10.30 1 of 3
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2018
PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER 19-001

STATEMENT OF GENERAL POLICY

"AGENCY REPORT OF STATE PROPERTY" (FORM C-15)

As mentioned previously, this report provides information at a summary level. When properly completed, it should present the total cost of State property, by category, reflected on the agency's records as of the reporting date and reconcile the beginning balance of State property to the ending balance. The Office of the Comptroller has determined that, for purposes of quarterly State property reporting, all assets with an individual value of \$1,000 or greater must be reported. Additionally, any items with an individual value of less than \$1,000 that are highly susceptible to theft must also be reported.

In order to facilitate the consistent preparation of this report for transactions of a similar nature, the following guidelines should be followed:

I. Donated Property

Land, buildings, equipment and/or other State property received as a gift or donation should be recorded in the agency's records at their fair market value at time of donation. The fair market value is generally established by an appraisal performed by a qualified appraiser.

II. Lease Property

Capital Lease Property, is property which meets one of the four criteria for classifying as a capital lease (see Procedure 03.50.60). These leases should be capitalized and recorded as an asset of the leasing State agency. This property must also be reflected on the "Agency Report of State Property" at a cost determined by the Comptroller's Office.

By using the following procedure, an agency will facilitate the recording of capital lease property at the correct cost. For every Contract Obligation Document (C-23) which cites type code 38 or 39, and some which cite type code 31, agencies must submit to the Comptroller's Office a completed SCO-560 (Accounting for Leases-Lessee). These forms should be sent to the Financial Reporting Department of the Comptroller's Office. The SCO-560 will enable the Comptroller's Office to determine if the lease agreement is a capital lease and, if so, to determine the asset's

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	STATE PROPERTY REPORTING	PROCEDURE - PAGE NO. 29.10.30 2 of 3
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2014
PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER 15-001

basis. This information will be provided to agencies on a timely basis so that it can be included in the "Agency Report of State Property" in the "Capital Lease Assets" section.

III. Installment Purchase Property

The value of property acquired by the installment purchase method is calculated by the Comptroller's Office in the same manner as leased property. All installment purchase transactions that have a transaction code of 38 or 39 on their Contract Obligation Document, an SCO-560 must be sent to the Financial Reporting Department of the Comptroller's Office at the time the Contract Obligation Document is submitted to the Obligations Unit. The Comptroller's Office will then inform the agency of the proper cost of the asset to be recorded in their records in a timely manner. When an agency is informed of the cost, this amount must be treated as an addition to the appropriate category of State property (i.e., buildings and building improvements, equipment, etc.). Installment purchase assets are **not** to be placed in the capital lease category, even though the asset cost is calculated in the same manner.

IV. Capital Development Board (CDB) Activity

A. Construction in Progress

The cost of projects involving the construction of assets or major remodeling, renovation and rehabilitation projects (as defined by the CDB) which are funded by direct appropriations to the CDB will be reported by the CDB as "Construction in Progress" (CIP) on their "Agency Report of State Property" until the CDB determines the project to be "substantially complete" (i.e., ready for its intended use). At the time the project is substantially complete, the CDB will complete the CDB Agency Turnover Report to transfer the project cost to the agency. The agency is then responsible for recording the capital asset on their books and records.

Remodeling, renovation and rehabilitation projects that are not classified as "major" by the CDB will not be accounted for as CIP. Costs associated with these projects will be transferred to the agencies on a quarterly basis, through the use of the "CDB Agency Turnover Report." These costs will be classified as Non-CIP costs. At the time of the transfer, these costs should be recorded

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	STATE PROPERTY REPORTING	PROCEDURE - PAGE NO. 29.10.30 3 of 3
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2014
PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER 15-001

by the agency in their capital asset records as a repair and maintenance cost for that period. The guidance for distinguishing between repairs and maintenance and capital items is provided in SAMS 03.30.10.

B. Completed Projects

When a project which is being accounted for as construction in progress by the CDB is substantially complete (i.e., ready for its intended use), the CDB will remove these costs from its construction in progress account. The CDB removes costs from construction in progress quarterly and notifies agencies, through the use of the "CDB Agency Turnover Report," of the costs to be recorded on their books. The agency for which the project was undertaken should record the cost of the project in the applicable asset category.

C. Capital Development Board Durable, Moveable Equipment

When an agency receives durable, moveable equipment purchased by the Capital Development Board, the equipment should be recorded on the agency's property records as the equipment is received, and the equipment should be reported on the Agency Report of State Property in the period during which the equipment's cost is transferred from the CDB. If problems are encountered with the transfer report, please contact the CDB.

V. Non-CDB Construction in Progress

Agencies that have construction in progress which is funded by direct appropriations to them should report the construction in progress costs as "Construction in progress" on their "Agency Report of State Property." This is true even though the Capital Development Board may be administering the project.

**STATE OF ILLINOIS
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SECTION	STATE PROPERTY REPORTING	PROCEDURE - PAGE NO. 29.20.10 1 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 15, 2002
PROCEDURE	INSTRUCTIONS FOR COMPLETION OF THE "AGENCY REPORT OF STATE PROPERTY"	REVISION NUMBER NEW

INSTRUCTIONS FOR COMPLETION OF THE
"AGENCY REPORT OF STATE PROPERTY"

The following instructions present the procedures to follow in preparing the "Agency Report of State Property" (Form C-15). Exhibit 29.20.10-A illustrates a blank form with the reference numbers on it. Exhibit 29.20.10-B illustrates a properly completed "Agency Report of State Property." NOTE: A single Form C-15 should be prepared for all of an agency's governmental funds, while a separate Form C-15 should be prepared for each proprietary and fiduciary fund. In addition, a single Form C-15 should be prepared by each university. *All amounts should be rounded to the nearest dollar.

GENERAL INFORMATION

- (1) Print or type the name of the agency, board, commission, university office, etc.
- (2) Enter the 3-digit Comptroller assigned agency number. Refer to Section 11 - Expenditure Authority (Procedure 11.50.40) for a complete listing of agency names and numbers.
- (3) Enter the official fund name for proprietary and fiduciary funds.
- (4) Enter the 4-digit Comptroller assigned fund number.
- (5) Enter the last day of the reporting period. For example, December 31, 2001 would be .

ACCOUNT INFORMATION

Instructions (6) through (12) apply to the cost of land and land improvements, site improvements, buildings and building improvements, equipment, capital lease assets and construction in progress reflected on the reporting agency's records as of the end of the last quarter reported. Cost refers to the historical cost of the assets. Assets should **not** be reported net of depreciation.

The cost of land, land improvements, site improvements, buildings and equipment should include the agency's cost of completed and substantially completed (i.e., ready for its intended use) facilities whether constructed or acquired by the Capital Development Board or the agency. (Refer to the Statement of General Policy - Preparation of the "Agency Report of State Property." SAMS Procedure 29.10.30).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	STATE PROPERTY REPORTING	PROCEDURE - PAGE NO. 29.20.10 2 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 15, 2002
PROCEDURE	INSTRUCTIONS FOR COMPLETION OF THE "AGENCY REPORT OF STATE PROPERTY"	REVISION NUMBER NEW

Form C-15 makes a distinction between capital lease assets and other types of assets. Other types of assets include those equipment items, buildings and building improvements **not** currently being acquired through a capital lease arrangement. Capital lease assets are acquired through a capital lease arrangement and are to be reflected on Form C-15 at the amount specified by the Comptroller's Office. The Comptroller's Office will determine which multiple-year leases are capital leases. If a multiple-year lease is determined to be a capital lease, the Comptroller's Office will specify the appropriate asset value. Therefore, each new multiple-year lease entered into by the agency will have to be reported to the Comptroller's Office on Form SCO-560. The SCO-560 must be completed and submitted to the Financial Reporting Department of the Comptroller's Office for each multiple-year lease at the time the Contract Obligation Document (C-23) is filed with the Obligations Unit. However, agencies who administer proprietary funds (including all universities) do not have to report on Form SCO-560 if the agency uses their own lease calculating system and the agency reports this information on Form SCO-535, Proprietary Fund Schedule of Footnote Disclosure Information or Form SCO-585, University Schedule of Footnote Disclosure Information. Once SCO-560 form has been submitted, the Comptroller's Office will provide the correct reporting amount to the agency as soon as the determination is made.

- (6) Enter the previous quarter's "Amount Per Agency Records" balance for land and land improvements.
- (7) Enter the previous quarter's "Amount Per Agency Records" balance for site improvements.
- (8) Enter the previous quarter's "Amount Per Agency Records" balance for buildings and building improvements.
- (9) Enter the previous quarter's "Amount Per Agency Records" balance for equipment.
- (10) Enter the previous quarter's "Amount Per Agency Records" balance for buildings and building improvements that have been determined to be capital lease assets. The Comptroller's Office will determine whether an asset is a capital lease asset by reviewing the SCO-560 form submitted by the agency.
- (11) Enter the previous quarter's "Amount Per Agency Records" balance for equipment items that have been determined to be capital lease assets. The Comptroller's Office will determine whether an asset is a capital lease asset by reviewing the SCO-560 form submitted by the agency.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	STATE PROPERTY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	29.20.10 3 of 5
PROCEDURE	INSTRUCTIONS FOR COMPLETION OF THE "AGENCY REPORT OF STATE PROPERTY"	EFFECTIVE DATE July 15, 2002 REVISION NUMBER NEW

- (12) Enter the previous quarter's "Amount Per Agency Records" balance for construction in progress. (See SAMS Procedure 29.10.30 for construction in progress reporting requirements.)
- (13) Sum amounts reported in (6) thru (12) and enter the result.
- (14) Enter, on the appropriate line, all additions to each asset category that occurred during the quarter being reported. This does not include transfers-in. Additions are new purchases, new capital lease items, property donated to the State and acquisitions related to prior years not previously reported. Note: Addition amounts related to prior years' acquisitions should also be separately identified on line (28).
- (15) Enter, on the appropriate line, all deletions to each asset category that occurred during the quarter being reported. This does not include transfers-out. Deductions include reductions, corrections of prior year errors and unplanned terminations of capital lease assets. Reductions can include inventory adjustments down and sales or retirements. The majority of corrections are adjustments for prior year errors and material deletions. Note: All corrections must be footnoted. Unplanned terminations of capital lease assets are leases terminated at any time prior to the normal expiration of the specified lease term. If deductions result in a positive amount, they are to be shown in brackets.
- (16) Enter, on the appropriate line, the net amount of transfers in/out that occurred during the quarter being reported. If the balance of net transfers is negative, it must be shown in brackets. Transfers refer to items that have either been moved between agencies (e.g. Capital Development Board construction, Central Management Services surplus property) or within an agency between property categories. For example, when payment on a capital lease is complete and ownership of the asset acquired, the cost must be transferred out of the Capital Lease Asset category and transferred into the appropriate asset category. Also, items reported the previous quarter as "Transfers in from CDB" (18) must be included in the current quarter as "Net Transfers" in the appropriate asset category. Because these items were not part of the "Amount Per Agency Records" for the previous quarter, they were not included in the current quarter's beginning balance, and they need to be accounted for in the agency's records.
- (17) For each asset category, subtract (15) from the sum of the appropriate beginning balance (6-12), (14), and (16) and enter the result.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	STATE PROPERTY REPORTING	PROCEDURE - PAGE NO. 29.20.10 4 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 15, 2002
PROCEDURE	INSTRUCTIONS FOR COMPLETION OF THE "AGENCY REPORT OF STATE PROPERTY"	REVISION NUMBER NEW

- (18) Enter, on the appropriate line, the amount of transfers-in from the Capital Development Board (CDB), if any. The amount to be recorded is the amount received from the CDB on the "CDB Agency Turnover Report" for the current quarter. Amounts on the "CDB Agency Turnover Report" are not to be reported as construction in progress, but in the categories designated by CDB. CDB will provide two copies of the "CDB Agency Turnover Report" to the agency when property is transferred. One copy of this document must be attached to the C-15 filed with the Comptroller to support the "Transfers-in from CDB" amount. Note: Because the previous quarter's "Transfers-in from CDB" amount was not included in the "Amount Per Agency Records", it must be included as "Net Transfers" on the current quarter's C-15. (See reference #16 above)
- (19) Enter, on the appropriate line, those items which were transferred from CDB that are not capitalized, if any, (e.g., repair and maintenance, equipment items previously added to inventory) by the reporting agency.
- (20) For each asset category, subtract (19) from the sum of (17) and (18) and enter the result.
- (21) Add all amounts in (14) and enter the result.
- (22) Add all amounts in (15) and enter the result.
- (23) Add all amounts in (16) and enter the result.
- (24) Add all amounts in (17) and enter the result. This should also equal the result of (13) plus (21) minus (22) plus/minus (23).
- (25) Add all amounts in (18) and enter the result.
- (26) Add all amounts in (19) and enter the result.
- (27) Add all amounts in (20) and enter the result. This should also equal the result of (24) plus (25) less (26).
- (28) Enter additions related to prior period acquisitions not previously reported.
- (29) Enter the name(s) of the State agency(s) involved in the asset transfer(s) reported in "Net Transfers". (See reference #16 above)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	STATE PROPERTY REPORTING	PROCEDURE - PAGE NO. 29.20.10 5 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2018
PROCEDURE	INSTRUCTIONS FOR COMPLETION OF THE "AGENCY REPORT OF STATE PROPERTY"	REVISION NUMBER 19-001

- (30) Enter the dollar amount(s) of assets transferred from (to) the corresponding agency(s) identified on line (29).
- (31) Enter, if necessary, an explanation for unusual or significant transactions reported during the period.
- (32) Enter the name (typed or printed) of the responsible agency official.
- (33) Enter the signature of the responsible agency official.
- (34) Enter the date of the signature approved report.
- (35) Enter the phone number of the agency contact (including area code and extension, if applicable.)

FILING REQUIREMENTS

The report is to be filed on a quarterly basis and should be submitted to the Office of the Comptroller no later than the last day of the month following the last day of the quarter. Failure to submit these reports by the following reporting deadlines will result in a delinquency letter to the Office of the Auditor General.

<u>Quarters Ended</u>	<u>Report Due Date</u>
September 30	October 31
December 31	January 31
March 31	April 30
June 30	July 31

The report should be submitted to the following email address:

financialreporting@illinoiscomptroller.gov

Agency Report of State Property

C-15

Agency _____

1

2

Reporting Quarter Ended

5

Fund _____

3

4

Asset Class	Nearest Dollar								
	Beginning Balance	Additions	Deletions	Net Transfers	Amount Per Agency Records	Transfers in from CDB	Non-Capitalized CDB Transfers	Amount For GAAP	
Land and land improvements.	\$ 6	\$ 14	\$ 15	\$ 16	\$ 17	\$ 18	\$ 19	\$ 20	
Site Improvements.	7								
Buildings and building improvements.	8								
Equipment.	9								
Capital Lease Assets -									
Buildings and building improvements.	10								
Equipment.	11								
Construction in progress.	12								
Total.	\$ 13	\$ 21	\$ 22	\$ 23	\$ 24	\$ 25	\$ 26	\$ 27	
Amount of additions not previously reported:		\$ 28							
"Net Transfers" above - Inter-Agency amounts:		29		\$ 30					
	Agency Name			Amount Transferred					
	29			\$ 30					
	Agency Name			Amount Transferred					
Explanation of items above:				31					
				32					
	Responsible Agency Official (type or print)								
				33				34	
	Responsible Agency Official Signature						Date		
				35					
	Telephone Number								

Reminder: Contact the agency with whom you are exchanging assets to insure your records are in agreement.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION BONDED INDEBTEDNESS
SUB-SECTION

PROCEDURE - PAGE NO.
31.00.00 1 of 1

EFFECTIVE DATE
July 1, 1995

PROCEDURE INDEX

REVISION NUMBER
96-001

31	Bonded Indebtedness
10	Overview
10	Introduction
20	Statute Reference
20	General and Special Obligation Bonds
10	Establishing New Bond Issues on the Comptroller's Records
20	Transaction Reporting - Periodic Payment of Principal and Interest
30	Revenue Bonds
10	Establishing New Bond Issues on the Comptroller's Records
20	Transaction Reporting - Periodic Payment of Principal and Interest
40	Annual Reporting of Bonded Indebtedness and Long-Term Obligations
10	Contents of Annual Report
45	Periodic Reporting
10	Schedule of Footnote Disclosure of Current and Advance Refunding Debt

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION BONDED INDEBTEDNESS

PROCEDURE - PAGE NO.
31.10.10 1 of 1

SUB-SECTION OVERVIEW

EFFECTIVE DATE
July 1, 2020

PROCEDURE INTRODUCTION

REVISION NUMBER
21-001

INTRODUCTION

The Bonded Indebtedness Tracking System (BITS) is designed to provide statewide financial information concerning general and special obligation and revenue bonds issued by the State and State agencies. The above bond classifications include the following types of indebtedness:

- * General obligation bonds, which are bonds secured by a pledge of the full faith and credit of the State;
- * Special obligation bonds, which are bonds secured by a pledge of dedicated portions of the State's resources (e.g., sales tax, horse racing privilege tax);
- * Revenue bonds issued by State agencies or authorities, which are bonds secured by a pledge of income from assets constructed or acquired;
- * Revenue bonds issued on behalf of State agencies by units of local government;
- * Certificates of participation

State agencies are required under Section 218 of the Comptroller Act to submit bond issues information to the Comptroller's Office. This section of the SAMS Manual indicates the procedures to be followed by State agencies in reporting new bond issues to the Comptroller, including the reporting of periodic transactions involving redemption of principal and payment of interest.

Upon receiving the submissions from State agencies, the Comptroller's Office will review them for completion of all data elements and record the information as required by law. The Comptroller's Office will issue an annual report prepared from the recorded information.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION BONDED INDEBTEDNESS

PROCEDURE - PAGE NO.
31.10.20 1 of 1

SUB-SECTION OVERVIEW

EFFECTIVE DATE
July 1, 2020

PROCEDURE STATUTE REFERENCE

REVISION NUMBER
21-001

STATUTE REFERENCE

Chapter 15, Paragraph 218, of the Illinois Compiled Statutes, 1973, states that **(15 ILCS 405/18)**:

“The comptroller shall maintain current records indicating the outstanding bonded indebtedness of the State and of all State agencies, setting out the State agency incurring the indebtedness, whether general obligation or revenue bonds, the amount of the outstanding indebtedness, maturity schedules, interest rates and such other information as may be required for professional, accurate and current accounting. The treasurer of the State of Illinois shall report to the comptroller each month changes in such outstanding general obligation bonded indebtedness. The comptroller shall maintain similar current records on the amount of authorized indebtedness on which debt has not been incurred.”

| The Bonded Indebtedness Tracking System (BITS) was developed as a means for State agencies to notify the Comptroller of new bond issues and to provide the capability of maintaining records pertaining to the outstanding bonded indebtedness of all State agencies.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	BONDED INDEBTEDNESS	PROCEDURE - PAGE NO. 31.20.10 1 of 1
SUB-SECTION	GENERAL AND SPECIAL OBLIGATIONS BONDS	EFFECTIVE DATE July 1, 2020
PROCEDURE	ESTABLISHING NEW BOND ISSUES ON THE COMPTROLLER'S RECORDS	REVISION NUMBER 21-001

ESTABLISHING NEW BOND ISSUES ON THE COMPTROLLER'S RECORDS

The Comptroller's Office is required to maintain current records of the outstanding general and special obligation bonded indebtedness of the State. To meet this requirement, the Comptroller's Office must receive the following specific information for each new bond issue from the Governor's Office of Management and Budget.

1. A copy of the bond resolution/order.
2. A copy of the official bid awarded, if applicable.
3. A copy of the prospectus/official statement.
4. A copy of the Notice of Sale, if applicable.
5. For refunding bond issues only, information showing arithmetic and economic gains and/or losses, must be attached. This information is available from the issuing agency's bond council.

Upon receiving the preceding information, the Comptroller and Treasurer must then compute a maturity schedule for each new issue.

All required information should be submitted via <https://bits.illinoiscomptroller.gov>.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	BONDED INDEBTEDNESS	PROCEDURE - PAGE NO. 31.20.20 1 of 1
SUB-SECTION	GENERAL AND SPECIAL OBLIGATION BONDS	EFFECTIVE DATE July 1, 2020
PROCEDURE	TRANSACTION REPORTING - PERIODIC PAYMENT OF PRINCIPAL AND INTEREST	REVISION NUMBER 21-001

TRANSACTION REPORTING: PERIODIC PAYMENT OF
PRINCIPAL AND INTEREST

The Treasurer will be responsible for all transaction reporting concerning general obligation bonds. The trustee of the special obligation bond accounts, appointed by the Governor's Office of Management and Budget, will be responsible for the applicable transaction reporting.

Transaction reporting is concerned only with redemption of principal and/or payment of interest. Form C-08, "Notice of Payment of Bond Interest and/or Principal" (Exhibit 31.30.20-A), is to be used for the reporting of both types of transactions. When reporting payments for more than one bond issue, a separate form must be submitted for each bond issue. The form should be prepared and submitted by the Treasurer on the date that the voucher is processed for payment. In lieu of Form C-08, the Treasurer may submit a copy of the debt service voucher with an attached list of the bond issues for which payment is requested. Once received, the Office of Comptroller Bonds Department will post the payments in the BITS system based on the debt service voucher. Forms and schedules may also be emailed to the Illinois Office of Comptroller at: bondpayments@illinoiscomptroller.gov.

Early redemption of principal should be reported on the form "Notice of Payment of Bond Interest and/or Principal" and an adjusted "Bond Interest and Redemption Schedule" (C-05) should be attached to the form.

All forms and schedules should be submitted via: <https://illinoiscomptroller.gov>.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	BONDED INDEBTEDNESS	PROCEDURE - PAGE NO. 31.30.10 1 of 3
SUB-SECTION	REVENUE BONDS	EFFECTIVE DATE July 1, 2020
PROCEDURE	ESTABLISHING NEW BOND ISSUES ON THE COMPTROLLER'S RECORDS	REVISION NUMBER 21-001

**ESTABLISHING NEW BOND ISSUES ON THE
COMPTROLLER'S RECORDS**

The Comptroller's Office is required to maintain current records of the outstanding Revenue Bonded Indebtedness of all State agencies. To perform this function, the Comptroller's Office must receive specific information concerning new bond issues. Any agency having a new bond issue must submit to the Comptroller's Office the following data within 30 days subsequent to the closing date or beginning date of the borrowing, whichever is later, unless supplementary procedures have been issued by the Comptroller's Office:

1. A copy of the Prospectus/Official Statement.
2. A copy of the Notice of Sale, where available.
3. A completed Form C-05 "Bond Interest and Redemption Schedule" (Exhibit 31.30.10-A).
4. For refunding bonds only, completed Form C-31, or equivalent information as provided by the issuing agency's bond counsel.

The preceding documents should be sent via: <https://bits.illinoiscomptroller>.

Failure to submit these documents within the reporting requirements will result in a delinquency letter sent to the Auditor General.

**INSTRUCTIONS FOR COMPLETION OF THE "BOND
INTEREST AND REDEMPTION SCHEDULE"**

The following instructions are to be followed in preparing the Form C-05 "Bond Interest and Redemption Schedule." Exhibit 31.30.10-A illustrates a properly completed form with reference numbers included.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION BONDED INDEBTEDNESS

PROCEDURE - PAGE NO.
31.30.10 2 of 3

SUB-SECTION REVENUE BONDS

EFFECTIVE DATE
July 1, 2020

PROCEDURE ESTABLISHING NEW BOND ISSUES ON THE
COMPTROLLER'S RECORDS

REVISION NUMBER
21-001

REFERENCE

- (1) Select Issuing Agency/Authority (e.g., Illinois Finance Authority).
- (2) Enter Series Name.
- (3) Select Type of Bond.
- (4) Select Sub-Type of Bond.
- (5) Select the Refunding Box if the Bond is a Refunding Bond.
- (6) Select the Taxable Box, if applicable.
- (7) Select the Repayment Fund (for General and Special Obligation Bonds only).
- (8) Enter the Fiscal Year.
- (9) Select the Rate Type.
- (10) Enter the Issue Date.
- (11) Enter the Total Issue Amount.
- (12) Enter the Purpose of Issue of Bond Proceeds.
- (13) Enter the Final Maturity Date.
- (14) Enter the Date of Delivery of this Bond ("to the Underwriter").
- (15) Enter the First Principal Payment Date.
- (16) Enter the First Interest Payment Date.
- (17) Enter the Number of Principal Payments/Maturities.
- (18) Select the Coupon Frequency.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION BONDED INDEBTEDNESS

PROCEDURE - PAGE NO.
31.30.10 3 of 3

SUB-SECTION REVENUE BONDS

EFFECTIVE DATE
July 1, 2020

PROCEDURE ESTABLISHING NEW BOND ISSUES ON THE
COMPTROLLER'S RECORDS

REVISION NUMBER
21-001

REFERENCE

- (19) Select the Maturity Frequency.
- (20) Select the Split Maturities Box, if applicable.
- (21) Select the Term Date/Sinking Funds Box, if applicable.
- (22) Select the Draw-Down Box and Amount of Initial Draw, if applicable.
- (23) Select Draft Status.
- (24) Upload Compressed PDF file of the Bond Sale Order/Resolution.
- (25) Upload Compressed PDF file of Official Bid Award, if applicable.
- (26) Upload Compressed PDF file of Prospectus/Official Statement/Bond and Loan Agreement.
- (27) Upload Compressed PDF file of the Notice of Sale, if applicable.
- (28) Enter any Comments.
- (29) Click on Add.
- (30) Confirm the C-05 Details, then click on Save Changes.
- (31) Enter each principal payment, coupon rate, maturity date and term date.
- (32) Click on Save Next.
- (33) Verify the dates and amounts on the debt service schedule then click on Page 1, C-05.
- (34) On page 1 of the C-05, change the status to Submitted, click on Next.

C05 Wizard [View Agency/ Trustee User Access Info](#)

1 C-05 2 Maturity Grid 3 D/S Schedule

Basic Bond Information

! This form is for testing the calculation part, so please dont get confused with the main C05
• Enter all the fields listed below

Bond Id (Number)	725
1. Issued By / Agency	Illinois Finance Authority
2. Series Name	Series 2009, Riverside Health System
Series Desc	IFA 2009
3. Type Of Bond	Revenue
4. Sub-Type Bond	IFA - Revenue
5. Refunding	<input type="checkbox"/>
6. Taxable	<input type="checkbox"/>
7. Repayment Fund (Optional)	Select a Repayment Type

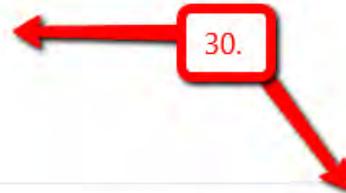
8.	Fiscal Year	2010
9.	Rate Type	Fixed
10.	Issue Date / Dated Date	08/13/2009
11.	Total Amount / Original Issue	\$66,500,000.00
12.	Purpose of Issue	Purpose of Issue
13.	Final Maturity Date	11/15/2035
14.	Date of Delivery	08/13/2009
15.	First Principal Payment Date	11/15/2024
16.	First Interest Payment Date	11/15/2009
17.	Number of Principal Payments / Maturities	13
18.	Coupon Frequency	Semi-Annual
19.	Maturity Frequency	Annual
20.	Split Maturities	<input type="checkbox"/>

21.	Term Date / Sinking Funds	<input checked="" type="checkbox"/>	
22.	Draw-Down Bond	<input type="checkbox"/>	\$0.00
	Default Bond	<input type="checkbox"/>	
	Current Status	Draft	
23.	Status	Draft	
24.	A copy of Bond Sale Order / Resolution	<input type="button" value="Choose File"/> No file chosen	<small>Valid file type: .doc/.docx, .pdf. File size max: 1 MB</small>
25.	A copy of official bid awarded, if applicable	<input type="button" value="Choose File"/> No file chosen	<small>Valid file type: .doc/.docx, .pdf. File size max: 15 MB</small>
26.	A copy of the Prospectus / Official statement / Bond and Loan Agreement	<input type="button" value="Choose File"/> No file chosen	<small>Valid file type: .doc/.docx, .pdf. File size max: 15 MB</small>
27.	A copy of the Notice of Sale, if applicable	<input type="button" value="Choose File"/> No file chosen	<small>Valid file type: .doc/.docx, .pdf. File size max: 15 MB</small>
28.	Comment	<input type="text" value="Comment"/>	

<input type="button" value="Add"/>
29.

Confirm C-05 Details

Rate Type : Fixed
Total Amount / Original Issue : \$66,500,000.00
Final Maturity Date : 11/15/2035
First Principal Payment Date : 11/15/2024
First Interest Payment Date : 11/15/2009
Number of Principal Payments / Maturities : 13
Coupon Frequency : Semi-Annual
Maturity Frequency : Annual



Cancel Save changes

C05 Wizard

1 C-05 2 Maturity Grid 3 D/S Schedule

← Prev Copy Column Value Duplicate Row Delete Selected Row Save (Next) → Select Bond (C-08)

! Bond Name: 725 - (IFA 2009) - Series 2009, Riverside Health System

	Principal	CpnRt	Matur Dt	Term Dt	Called	Partial Call	Call Dt	Call Price
Select Row	\$2,410,000.00	6.0000	11/15/2026	11/15/2029	<input type="checkbox"/>	<input type="checkbox"/>	11/15/2026	\$100.00
Select Row	\$2,555,000.00	6.0000	11/15/2027	11/15/2029	<input type="checkbox"/>	<input type="checkbox"/>	11/15/2027	\$100.00
Select Row	\$2,695,000.00	6.0000	11/15/2028	11/15/2029	<input type="checkbox"/>	<input type="checkbox"/>	11/15/2028	\$100.00
Select Row	\$4,020,000.00	6.000000	11/15/2029	11/15/2029	<input type="checkbox"/>	<input type="checkbox"/>	11/15/2029	\$100.00
Select Row	\$5,475,000.00	6.2500	11/15/2030	11/15/2035	<input type="checkbox"/>	<input type="checkbox"/>	11/15/2030	\$100.00
Select Row	\$5,820,000.00	6.2500	11/15/2031	11/15/2035	<input type="checkbox"/>	<input type="checkbox"/>	11/15/2031	\$100.00
Select Row	\$6,175,000.00	6.2500	11/15/2032	11/15/2035	<input type="checkbox"/>	<input type="checkbox"/>	11/15/2032	\$100.00
Select Row	\$10,315,000.00	6.2500	11/15/2033	11/15/2035	<input type="checkbox"/>	<input type="checkbox"/>	11/15/2033	\$100.00
Select Row	\$10,960,000.00	6.250000	11/15/2034	11/15/2035	<input type="checkbox"/>	<input type="checkbox"/>	11/15/2034	\$100.00
Select Row	\$11,650,000.00	6.2500	11/15/2035	11/15/2035	<input type="checkbox"/>	<input type="checkbox"/>	11/15/2035	\$100.00

Total Principal \$66,500,000.00

A red callout box containing the number '31.' has two arrows pointing to the 'Matur Dt' and 'Term Dt' columns in the table header.A red callout box containing the number '32.' has an arrow pointing to the 'Save (Next)' button in the toolbar above the table.

C05 Wizard

1 C-05 2 Maturity Grid 3 D/S Schedule

33.

725 - (IFA 2009) - Series 2009, Riverside Health System

Report Type: Ignore Calls

Fiscal Year	Payment Dates	Principal	Coupon Rate	Interest	Periodic Debt Service	Fiscal Debt Service	Outstanding Debt
2010	11/15/2009	\$0.00		\$1,050,486.67	\$1,050,486.67	\$0.00	\$66,500,000.00
2010	05/15/2010	\$0.00		\$2,055,300.00	\$2,055,300.00	\$0.00	\$66,500,000.00
2010						\$3,105,786.67	
2011	11/15/2010	\$0.00		\$2,055,300.00	\$2,055,300.00	\$0.00	\$66,500,000.00
2011	05/15/2011	\$0.00		\$2,055,300.00	\$2,055,300.00	\$0.00	\$66,500,000.00
2011						\$4,110,600.00	
2012	11/15/2011	\$0.00		\$2,055,300.00	\$2,055,300.00	\$0.00	\$66,500,000.00
2012	05/15/2012	\$0.00		\$2,055,300.00	\$2,055,300.00	\$0.00	\$66,500,000.00

Current Status: Draft

Status: 34. Submitted

A copy of Bond Sale Order / Resolution: No file chosen
 Valid file type: .doc/.docx, .pdf. File size max: 1 MB

A copy of official bid awarded, if applicable: No file chosen
 Valid file type: .doc/.docx, .pdf. File size max: 15 MB

A copy of the Prospectus / Official statement / Bond and Loan Agreement: No file chosen
 Valid file type: .doc/.docx, .pdf. File size max: 15 MB

A copy of the Notice of Sale, if applicable: No file chosen
 Valid file type: .doc/.docx, .pdf. File size max: 15 MB

Comment:

34.

Delete Next

Bond Interest and Redemption Schedule

STATE OF ILLINOIS

(Use supplemental page(s) as necessary)

Is this issue a New Bond _____ or Existing Bond after Advanced Refunding Debt _____

Is this bond issue a Fixed Rate _____ or Variable Rate _____

Series _____

Issued By _____

Issue Date _____ Total or Original Issue _____

Purpose of Issue _____

Denomination(s) of Bonds _____

Maturity Date _____

Date of Delivery _____

First Principal Payment Date _____

Last Principal Payment Date _____

First Interest Payment Date _____

Last Interest Payment Date _____

CHECKLIST

- A copy of the Prospectus/Official Statement.
- A copy of the Notice of Sale, where available.
- If applicable, completed Form C-31 or equivalent information as provided by issuing agency's bond counsel

The preceding documents should be sent with a completed "Bond Interest and Redemption Schedule."

By _____

Title _____

Date _____

Telephone Number _____

Bond Interest and Redemption Schedule

STATE OF ILLINOIS

(Use supplemental page(s) as necessary)

Maturity Schedule as of _____

<u>Principal Interest Payment Dates</u>	<u>Coupon Rate %</u>	<u>Principal To Be Redeemed</u>	<u>Interest Due</u>
---	------------------------------	-------------------------------------	---------------------

Totals _____
\$ _____ \$ _____

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	BONDED INDEBTEDNESS	PROCEDURE - PAGE NO. 31.30.20 1 of 2
SUB-SECTION	REVENUE BONDS	EFFECTIVE DATE July 1, 2020
PROCEDURE	TRANSACTION REPORTING - PERIODIC PAYMENT OF PRINCIPAL AND INTEREST	REVISION NUMBER 21-001

TRANSACTION REPORTING: PERIODIC PAYMENT OF
PRINCIPAL AND INTEREST

GENERAL INFORMATION

Transaction reporting is required where there is a redemption of principal and payment of interest. A single form C-08, "Notice of Payment of Bond Interest and/or Principal" (Exhibit 31.30.20-A) is to be used for the reporting of both types of transactions. For those Agencies that are the "paying agent" to bond owners, a form C-08 should be prepared and submitted within 30 days from the date the payment is made. However, for agencies that utilize trustees as their "paying agent," a form C-08 should be prepared and submitted within 15 days of the agency's receipt of the trustee's monthly statement.

Early redemption involving the payment of a premium by the issuing agency must be reported on the form "Notice of Payment of Bond Interest and/or Principal." The amount of premium paid should be footnoted on the form for informational purposes. Also, an adjusted maturity schedule should be submitted on the Form C-05 as set forth in Exhibit 31.30.10-A.

All forms and schedules should be submitted via: <https://bits.illinoiscomptroller.gov>. Failure to submit these documents on the appropriate date shall result in a delinquency letter sent to the Auditor General, and a copy sent to the agency.

INSTRUCTIONS FOR COMPLETION OF THE "NOTICE OF
PAYMENT OF BOND INTEREST AND/OR PRINCIPAL"

The following instructions are to be followed in preparing the "Notice of Payment of Bond Interest and/or Principal." Exhibit 31.30.20-A illustrates a properly completed Form C-08 with the reference numbers included.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION BONDED INDEBTEDNESS

PROCEDURE - PAGE NO.
31.30.20 2 of 2

SUB-SECTION REVENUE BONDS

EFFECTIVE DATE
July 1, 2020

PROCEDURE TRANSACTION REPORTING - PERIODIC
PAYMENT OF PRINCIPAL AND INTEREST

REVISION NUMBER
21-001

REFERENCE

- (1) Enter the amount of principal being redeemed.
- (2) Enter the amount of additional principal being redeemed early, if applicable.
- (3) Enter the amount of interest paid.
- (4) Enter the amount of draws since the last reporting period, if applicable.
- (5) Enter the paid-on date.
- (6) Enter the trustee statement received date (for agencies that utilize a trustee as their "paying agent").
- (7) Change the C-08 status from draft to submitted.
- (8) Click on Update.

C-O8 Payment Update [View C-O5 Info](#) [Ignore Call](#) [With Call](#)

Series Name	1760 - Series 2015, North Central College (IFA 2015)
Due On	12/01/2019
1. For Principal Amount	\$30,000.00
2. Additional Principal Payment Amount	\$0.00
3. For Interest Amount	\$5,000.00
4. Total Amount Of Draws (Since last reporting period)	\$0.00
5. Paid On	12/02/2019
6. Date Trustee Statement Received (Optional)	mm/dd/yyyy
Amount Of Bond Principal Outstanding	\$9,558,160.58
Current Status	NA
7. Status	Submitted

! Please verify the Amount Of Bond Principal Outstanding matches your records before you submit.

Comment

Number of comments: 0

Comment History

Date	User	Level	Comment
------	------	-------	---------

[Back](#) [Update](#)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	BONDED INDEBTEDNESS	PROCEDURE - PAGE NO. 31.40.10 1 of 3
SUB-SECTION	ANNUAL REPORTING OF BONDED INDEBTEDNESS AND LONG-TERM OBLIGATIONS	EFFECTIVE DATE July 1, 2017
PROCEDURE	CONTENTS OF ANNUAL REPORT	REVISION NUMBER 18-001

CONTENTS OF ANNUAL REPORT

Report Title: Bonded Indebtedness and Long-Term Obligations of the State of Illinois

Purpose: This report will be issued at the end of the fiscal year (or on an as needed basis) to provide a total dollar amount of outstanding bonded indebtedness of the State of Illinois and all State agencies.

GENERAL AND SPECIAL OBLIGATION BONDS

EXHIBIT I - Recap of General and Special Obligation Indebtedness (amounts expressed in thousands) (See Exhibit 31.40.10-A)

<u>REFERENCE</u>	<u>CONTENT</u>
(1)	Classification of bond issue.
(2)	Statutory reference.
(3)	Bonds authorized.
(4)	Bonds authorized but unissued.
(5)	Bonds issued.
(6)	Bonds outstanding as of the date of the report.

EXHIBIT II - Summary of Authorized General and Special Obligation Indebtedness (amounts expressed in thousands) (See Exhibit 31.40.10-B)

<u>REFERENCE</u>	<u>CONTENT</u>
(1)	Purpose of bond issue.
(2)	Bonds authorized as allocated per statute.
(3)	Bonds issued as allocated per statute.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	BONDED INDEBTEDNESS	PROCEDURE - PAGE NO. 31.40.10 2 of 3
SUB-SECTION	ANNUAL REPORTING OF BONDED INDEBTEDNESS AND LONG-TERM OBLIGATIONS	EFFECTIVE DATE July 1, 2017
PROCEDURE	CONTENTS OF ANNUAL REPORT	REVISION NUMBER 18-001

- (4) Bonds authorized but unissued as allocated per statute.

**EXHIBIT III - General and Special Obligation Bond Issues (amounts expressed in thousands)
(See Exhibit 31.40.10-C)**

<u>REFERENCE</u>	<u>CONTENT</u>
(1)	Classification of bond issue.
(2)	Bond series.
(3)	Date of issue.
(4)	Date of maturity (date the last bond principal is to be redeemed).
(5)	Range of interest rates for each issue from lowest rate to highest rate over the life of the bond issue.
(6)	Amount of original issue.
(7)	Outstanding principal as of the report date.
(8)	Interest to be paid for the remaining life of the bond (based on current effective maturity schedule).

REVENUE BONDS

**EXHIBIT IV - Recap of Revenue Bond Indebtedness and Certain Other Long-Term Obligations
(amounts expressed in thousands) (See Exhibit 31.40.10-D)**

<u>REFERENCE</u>	<u>CONTENT</u>
(1)	Classification of bond issue.
(2)	Agency issuing bonds.
(3)	Authorized bond issues (unlimited, restricted or fixed amounts as described in the Illinois Compiled Statutes).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	BONDED INDEBTEDNESS	PROCEDURE - PAGE NO. 31.40.10 3 of 3
SUB-SECTION	ANNUAL REPORTING OF BONDED INDEBTEDNESS AND LONG-TERM OBLIGATIONS	EFFECTIVE DATE July 1, 2017
PROCEDURE	CONTENTS OF ANNUAL REPORT	REVISION NUMBER 18-001

- (4) Bonds issued by each agency (includes advance refunded and defeased bonds).
- (5) Outstanding principal for each agency as of the report date (includes advance refunded and defeased bonds).
- (6) Advance refunded and defeased bonds for each agency as of the report date.
- (7) Outstanding principal for each agency net of advance refunded and defeased bonds. This amount should total (5) less (6).

EXHIBIT V - Revenue Bond Issues by Agency (amounts expressed in thousands) (See Exhibit 31.40.10-E)

<u>REFERENCE</u>	<u>CONTENT</u>
(1)	Classification of bond issue.
(2)	Agency issuing bonds.
(3)	Bond series.
(4)	Date of issue.
(5)	Date of maturity (date the last bond principal is to be redeemed).
(6)	Range of interest rates for each issue from lowest rate to highest rate over the life of the bond issue.
(7)	Amount of original issue.
(8)	Outstanding principal as of the report date.
(9)	Interest to be paid for the remaining life of the bond (based on the current effective maturity schedule). The interest rate in effect at June 30 on variable interest bonds should be used to determine the bonds' future interest payments. Future interest payments are not presented for contingent debt or conduit debt.

STATE OF ILLINOIS
 RECAP OF GENERAL AND SPECIAL OBLIGATION INDEBTEDNESS
 AS OF JUNE 30, 2004
 (IN THOUSANDS \$)

①	②	③	④	⑤	⑥
BONDS	STATUTORY REFERENCE	AUTHORIZED	AUTHORIZED BUT UNISSUED (1)	ISSUED (2)	OUTSTANDING (3)
General:					
Multiple Purpose (4).....	30 ILCS 330/2	\$ 29,766,174.369	\$ 4,915,346.139	\$ 26,773,960.590	\$ 19,530,260 (5)
Anti-Pollution.....	30 ILCS 405/1	599,000.000	--	599,000.000	26,000
Capital Development.....	30 ILCS 420/1	1,737,000.000	--	1,737,000.000	-- (5)
Coal Development.....	20 ILCS 1110/1	35,000.000	--	35,000.000	-- (5)
School Construction.....	30 ILCS 390/1	330,000.000	--	330,000.000	-- (5)
Transportation -	30 ILCS 415/1				
Series "A".....		1,326,000.000	--	1,326,000.000	-- (5)
Series "B".....		403,000.000	--	403,000.000	-- (5)
		\$ 34,196,174.369	\$ 4,915,346.139	\$ 31,203,960.590	\$ 19,556,260
Special:					
Build Illinois.....	30 ILCS 425/2	\$ 3,805,509.000	\$ 886,762.017	\$ 2,918,746.983	\$ 1,244,661 (5)
Build Illinois Refunding.....	30 ILCS 425/15	Unlimited	--	1,606,673.858	872,546 (5)
Civic Center.....	30 ILCS 355/7	317,265.000	145,779.268	171,485.732	54,221 (5)
Civic Center Refunding.....	30 ILCS 355/7	Unlimited	--	176,515.000	81,920
		\$ 4,122,774.000	\$ 1,032,541.285	\$ 4,873,421.573	\$ 2,253,348
		\$ 38,318,948.369	\$ 5,947,887.424	\$ 36,077,382.163	\$ 21,809,608

STATE OF ILLINOIS
SUMMARY OF AUTHORIZED GENERAL AND SPECIAL OBLIGATION INDEBTEDNESS
WHICH HAVE UNISSUED AUTHORIZATIONS
AS OF JUNE 30, 1998
(IN THOUSANDS \$)

①	②	③	④
DESCRIPTION	STATUTORY AUTHORIZATION As Allocated Per Statute	ISSUED (1) As Allocated Per Statute	AUTHORIZED BUT UNISSUED (2) As Allocated Per Statute
MULTIPLE PURPOSE:			
ANTI-POLLUTION-			
The total authorized amount is to be used in the following specific manner:			
For grants to units of local governments for the purpose of providing funds for the planning, financing, and construction of municipal sewage treatment works and solid waste disposal facilities and for making deposits into the Water Pollution Control Revolving Fund to provide assistance in accordance with the provisions of Title IV-A.....			
	\$ 213,035.000	\$ 166,789.800	\$ 46,245.200
For payment of claims submitted to the State and approved for payment under the Leaking Underground Storage Tank Program in Title XVI of the Environmental Protection Act.....			
	160,500.000	158,682.000	1,818.000
	<u>\$ 373,535.000</u>	<u>\$ 325,471.800</u>	<u>\$ 48,063.200</u>
CAPITAL DEVELOPMENT (See Note 3)-			
The total authorized amount is to be used in the following specific manner:			
For educational purposes by State universities and colleges, the Illinois Community College Board, and for grants to public community colleges.....			
	\$ 1,189,517.246	\$ 796,218.634	\$ 393,298.612
For correctional purposes at State prisons and correctional centers.....			
	1,126,370.168	737,829.213	388,540.955
For open spaces, recreational and conservation purposes, and the protection of land.....			
	379,711.786	266,568.400	113,143.386
For child care facilities, mental and public health facilities, and facilities for the care of disabled veterans and their spouses.....			
	482,280.486	348,305.800	133,974.686
For use by the State, its departments, authorities, public corporations, commissions, and agencies.....			
	895,189.341	799,824.544	95,364.797
For cargo handling facilities and breakwaters used by port districts.....			
	818.100	-- --	818.100
For water resources management projects.....			
	147,267.796	109,291.971	37,975.825
For the provision of facilities for food production research and related instructional and public service activities at the State universities and public community colleges.....			
	16,940.269	16,739.000	201.269

STATE OF ILLINOIS
GENERAL AND SPECIAL OBLIGATION BOND ISSUES BY BOND TYPE
AS OF JUNE 30, 1998
(IN THOUSANDS \$)

BOND ISSUE	DATE		INTEREST RATES	AMOUNT OF ORIGINAL ISSUE	PRINCIPAL OUTSTANDING JUNE 30, 1998	FUTURE INTEREST PAYMENTS
	DATED	MATURITY				
GENERAL						
1						
Anti-Pollution						
2						
Series 1976-C.....	2-1-76	2-1-01	4.5% to 6.5%	\$ 40,000	\$ 4,800	\$ 432
Series 1977-D.....	1-1-77	1-1-02	4% to 6%	40,000	6,400	640
Series 1977-E.....	3-1-77	3-1-02	3.75% to 5.75%	25,000	4,000	420
Series 1977-F.....	6-1-77	6-1-02	3.5% to 5.5%	35,000	5,600	511
Series 1977-G.....	11-1-77	11-1-02	5% to 6%	35,000	7,000	875
Series 1978-H.....	6-1-78	6-1-03	5% to 6%	15,000	3,000	475
Series 1978-I.....	12-1-78	12-1-03	5.25% to 6.25%	20,000	4,800	792
Series 1979-J.....	3-1-79	3-1-04	5.25% to 6.25%	50,000	12,000	2,335
Series 1980-K.....	1-1-80	1-1-05	6% to 7%	20,000	5,600	1,434
Series 1980-L.....	5-1-80	5-1-05	6.5% to 7.5%	5,000	1,400	379
Series 1980-M.....	10-1-80	10-1-05	7.625% to 8.6%	20,000	6,400	2,048
Series 1981-N.....	6-1-81	6-1-06	9.25% to 10.25%	10,000	3,200	1,367
Series 1981-O.....	11-1-81	11-1-06	11% to 12%	10,000	3,600	1,854
Series 1982-Q.....	7-1-82	7-1-07	11% to 12%	10,000	4,000	2,235
Series 1982-R.....	11-1-82	11-1-07	8.75% to 9.75%	30,000	12,000	5,470
Series 1983-S.....	4-1-83	4-1-08	8% to 9%	15,000	6,000	2,703
Series 1983-T.....	8-1-83	8-1-08	8.25% to 9.25%	17,000	7,480	3,485
Series 1983-U.....	12-1-83	12-1-08	8.5% to 9.5%	10,000	4,400	2,106
Series 1984-V.....	4-1-84	4-1-09	8.75% to 9.75%	12,000	5,280	2,848
Series 1984-W.....	9-1-84	9-1-09	8.75% to 9.75%	20,000	9,600	5,108
				<u>\$ 439,000</u>	<u>\$ 116,560</u>	<u>\$ 37,517</u>
Capital Development						
Series 1972-A.....	8-1-72	8-1-97	3.25% to 5.25%	\$ 100,000	\$ ---	\$ ---
Series 1973-A.....	3-1-73	3-1-98	3.5% to 5.5%	100,000	---	---
Series 1973-B.....	9-1-73	9-1-98	4% to 6%	100,000	4,000	80
Series 1975-B.....	8-1-75	8-1-00	4.75% to 6.75%	50,000	6,000	427
Series 1976-A.....	2-1-76	2-1-01	4.5% to 6.5%	50,000	6,000	540
Series 1976-B.....	5-1-76	5-1-01	4% to 6%	50,000	6,000	560
Series 1976-C.....	9-1-76	5-1-01	4% to 6%	50,000	6,000	480
Series 1977-A.....	1-1-77	1-1-02	4% to 6%	40,000	6,400	640
Series 1977-B.....	3-1-77	3-1-02	3.75% to 5.75%	15,000	2,400	252
Series 1977-C.....	6-1-77	6-1-02	3.5% to 5.5%	25,000	4,000	365
Series 1977-D.....	11-1-77	11-1-02	5% to 6% (a)	50,000	6,000	450
Series 1978-A.....	2-1-78	2-1-03	4.8% to 5.8% (a)	25,000	2,000	150
Series 1978-B.....	6-1-78	6-1-03	5% to 6% (a)	50,000	2,000	114

STATE OF ILLINOIS
 RECAP OF REVENUE BOND INDEBTEDNESS AND
 CERTAIN OTHER LONG-TERM OBLIGATIONS
 AS OF JUNE 30, 1998
 (IN THOUSANDS)

	③ AUTHORIZED	④ ISSUED	⑥ OUTSTANDING AMOUNTS		
			⑤ Exhibit V	(Defeased)*/ Underlying Debt	⑦ Net
TAX SUPPORTED DEBT					
Metropolitan Pier and Exposition Authority					
Refunding.....	\$ Unrestricted	\$ 506,905	\$ 326,400	\$ ---	\$ 326,400
Regional Transportation Authority.....	500,000	500,000	483,780	---	483,780
Illinois Sports Facilities Authority.....	150,000	150,000	111,380	80,441	30,939
Other Long-Term Obligations					
Governor's Office of Management and Budget					
Certificates of Participation	125,000	38,755	38,300	---	38,300
Department of Central Management Services					
Certificates of Participation	Unrestricted	102,430	91,415	---	91,415
City of Collinsville, Agreement.....	Unrestricted	14,270	10,540	---	10,540
Department of Commerce and Economic Opportunity					
Exposition and Auditorium Agreements.....	Restricted	68,286	3,625	3,625	---
Department of Transportation, Springfield Airport					
Authority Agreement.....	Restricted	2,725	985	---	985
University of Illinois - Certificates of Participation	Unrestricted	95,870	74,850	---	74,850
		<u>\$ 1,479,241</u>	<u>\$ 1,141,275</u>	<u>\$ 84,066</u>	<u>\$ 1,057,209</u>
USER CHARGE SUPPORTED DEBT					
Illinois Rural Bond Bank.....	150,000	\$ 105,455	\$ 95,680	\$ ---	\$ 95,680
Illinois Housing Development Authority.....	3,600,000	1,768,440	418,061	27,890	390,171
Illinois Housing Development Authority - Refunding.....	Unrestricted	627,752	409,781	---	409,781
Illinois State Toll Highway Authority.....	Restricted	1,208,530	981,023	76,783	904,240
Illinois Student Assistance Commission.....	2,100,000	1,241,550	1,146,212	---	1,146,212
State Universities Retirement System.....	20,000	10,000	17,354	---	17,354
Chicago State University.....	Unrestricted	26,315	24,545	1,535	23,010
Eastern Illinois University.....	Unrestricted	80,589	60,326	17,355	42,971
Northeastern Illinois University.....	Unrestricted	7,580	6,290	---	6,290
Western Illinois University.....	Unrestricted	127,267	80,553	40,950	39,603
Illinois State University.....	Unrestricted	119,444	84,794	23,104	61,690
Northern Illinois University.....	Unrestricted	178,356	135,465	51,137	84,328
Southern Illinois University.....	Unrestricted	186,097	147,119	41,980	105,139
University of Illinois.....	Unrestricted	492,776	463,842	97,015	366,827
		<u>\$ 6,180,151</u>	<u>\$ 4,071,045</u>	<u>\$ 377,749</u>	<u>\$ 3,693,296</u>
CONTINGENT DEBT					
Southwestern Illinois Development Authority.....	Unrestricted	\$ 108,890	\$ 84,835	\$ 8,385	\$ 76,450
Metropolitan Pier and Exposition Authority					
Second McCormick Place Expansion Project.....	1,037,000	936,399	1,009,661	489,301	520,360
Refunding (includes accretion bonds).....	Unrestricted	636,233	653,707	---	653,707
Quad Cities Regional Economic Development Authority	100,000	27,225	25,145	---	25,145
Upper Illinois River Valley Development Authority.....	100,000	4,030	2,930	---	2,930
		<u>\$ 1,712,777</u>	<u>\$ 1,776,278</u>	<u>\$ 497,686</u>	<u>\$ 1,278,592</u>

STATE OF ILLINOIS
REVENUE BOND ISSUES BY AGENCY
AS OF JUNE 30, 1998
(IN THOUSANDS \$)

BOND ISSUE	DATE		INTEREST RATES	AMOUNT OF ORIGINAL ISSUE	PRINCIPAL OUTSTANDING JUNE 30, 1998	FUTURE INTEREST PAYMENTS
	DATED	MATURITY				
1 USER CHARGE SUPPORTED DEBT (CONT.)						
2 ILLINOIS HOUSING DEVELOPMENT AUTHORITY						
3 Housing Development Bonds:						
Series 1972-A.....	6-1-72	7-1-15	5.0% to 6.5%	\$ 54,965	\$ 27,455	\$ 14,636
Series 1993-A.....	11-1-93	7-1-18	3.1% to 6.0%	103,710	89,060	65,910
Housing Development Revenue Bonds:						
Series 1990-A.....	10-1-90	6-1-26	6.2% to 8.0%	29,165	12,515	19,108
Multi-Family Housing Bonds:						
Series 1976-A.....	7-1-76	7-1-18	5.0% to 7.4%	11,735	9,570	9,106
Series 1976-B.....	12-1-76	7-1-19	4.25% to 7.0%	6,985	4,100	2,480
Series 1978-A.....	5-1-78	7-1-16	5.9% to 7.75%	51,100	9,645	6,534
Series 1979-B.....	11-1-79	7-1-23	6.0% to 8.4%	67,860	275	389
Series 1982-B.....	7-1-82	7-1-26	7.0% to 13.125%	64,260	18,840	20,080
Series 1982-C.....	12-1-82	7-1-25	5.0% to 10.625%	72,090	29,705	33,414
Series 1983-A.....	11-15-83	7-1-25	Accreted Bonds (a)	4,250	13,278	46,232
Series 1987-A.....	1-1-87	7-1-28	4.5% to 7.3%	24,825	16,220	24,549
Series 1989-A.....	11-1-89	7-1-21	7.75% to 7.8%	9,310	---	---
Series 1990-A.....	8-1-90	7-1-20	5.9% to 7.6%	60,895	55,390	60,708
Series 1990-A.....	8-1-90	7-1-27	Accreted Bonds (b)	2,732	4,976	30,988
Series 1991-A.....	4-2-91	7-1-16	7.5% to 8.25%	76,100	72,505	69,974
Series 1991-C.....	5-1-91	7-1-23	5.0% to 7.4%	143,170	23,160	23,597
Series 1992-A.....	3-1-92	7-1-26	4.2% to 7.1%	53,560	46,360	46,744
Series 1993-A.....	9-1-93	7-1-25	6.05% to 6.125%	42,935	42,935	43,656

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	BONDED INDEBTEDNESS	PROCEDURE - PAGE NO. 31.45.10 1 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2020
PROCEDURE	SCHEDULE OF FOOTNOTE DISCLOSURE OF CURRENT AND ADVANCE REFUNDING DEBT (C-31)	REVISION NUMBER 21-001

SCHEDULE OF FOOTNOTE DISCLOSURE OF
CURRENT AND ADVANCE REFUNDING DEBT (C-31)

PURPOSE

The purpose of the Schedule of Footnote Disclosure of Current and Advance Refunding Debt form C-31 (Exhibit 31.45.10-A) is to collect refunding debt information to calculate disclosures required by the Governmental Accounting Standards Board (GASB) Statement 7, Statement 23 and Statement 34.

The form is to be completed at the time the agency issues refunding debt and then submitted to the Comptroller's Office. The Comptroller's Office will review the submitted C-31. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

Form C-31 collects information that is used to calculate the disclosures required by GASB Statement 7, Statement 23 and Statement 34 for current and advance refundings resulting in defeasance of debt. Refundings involve the issuance of new debt whose proceeds are used to repay old (previously issued) debt. In a current refunding, the proceeds of the new debt are used to repay the old debt immediately. However, in an advance refunding, the new debt proceeds are placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time. An in-substance defeasance occurs when debt is considered defeased for accounting and financial reporting purposes. To qualify as an in-substance defeasance, the debtor irrevocably places cash or other assets with an escrow agent in a trust to be used solely for satisfying scheduled payments of both interest and principal of the defeased debt, and the possibility that the debtor will be required to make future payments on the debt is remote.

GASB Statement 7 requires a general description of the advance refunding transactions, regardless of where the debt is reported (e.g., governmental activities, business-type activities or component units). At a minimum, the disclosures should include (a) the difference between the cash flows required to service the old debt and the cash flows required to service the new debt and complete the refunding (the arithmetic gain or loss) and (b) the economic gain or loss resulting from the transaction. If variable rate debt has been issued to refund fixed rate debt, additional disclosures should be made for the range of potential savings based on the variable rate debt maximum and minimum interest rates.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	BONDED INDEBTEDNESS	PROCEDURE - PAGE NO. 31.45.10 2 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2018
PROCEDURE	SCHEDULE OF FOOTNOTE DISCLOSURE OF CURRENT AND ADVANCE REFUNDING DEBT (C-31)	REVISION NUMBER 19-001

When measuring the difference between the two cash flows, additional cash used to complete the refunding paid from resources other than the proceeds of the new debt should be added to the new debt cash flows. Accrued interest received at the debt issuance date should be excluded from the new debt cash flows.

The economic gain or loss is the difference between the present value of the old debt service requirements and the present value of the new debt service requirements adjusted for additional cash paid and accrued interest received as discussed above. However, the new debt service requirements must be discounted at the effective interest rate, which produces a present value equal to the proceeds of the new debt (including accrued interest) net of any premiums or discounts and any underwriting spread and issuance costs that are not recoverable through escrow account earnings.

GASB Statement 7 also requires the disclosure of the accounting gain or loss, as computed by APB Opinion 26 for university funds (component unit). This gain or loss should be expensed during the period in which the refunding occurred.

GASB Statement 23 amended Statement 7 to require all advance refunding disclosures to be made for current refundings by proprietary funds (business-type activity). In addition, Statement 23 requires the calculation of the difference between the reacquisition price and the net carrying amount of the old debt to be deferred and amortized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. GASB Statement 65 amended Statement 23, requiring this deferred amount to be reported as a deferred outflow or a deferred inflow of resources on the balance sheet.

GASB Statement 34 subsequently amended both Statement 7 and Statement 23 to include general obligation debt and special obligation debt for primary government activity (governmental activities).

The reacquisition price is the amount required to repay previously issued debt in the refunding transaction. In a current refunding, this includes principal of the old debt, any call premium, and any interest of the old debt that is to be repaid by the new debt proceeds. In an advance refunding, it is the amount placed in escrow that, together with interest earnings, is necessary to pay interest and principal on the old debt and any call premium. The net carrying amount is the amount due at maturity, adjusted for any unamortized premium or discount or prepaid insurance costs related to the old debt. GASB Statement 65 requires costs of issuance, other than prepaid insurance, related to the old debt to be recognized as expense in the period incurred.

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In addition to these disclosures that are made in the year of the refunding, in all periods following the current or advance refunding for which debt defeased in-substance remains outstanding, the outstanding debt should be disclosed in the footnotes.

INSTRUCTIONS

Form C-31 must be completed at the time refunding bonds are issued by an agency. The completion of this form will enable the Agency to calculate the required refunding disclosures to be included in the agency's and the State's annual financial statements. All amounts should be entered to the nearest dollar.

The form is divided into three parts. Part I is used to collect information for calculating the arithmetic and economic gain or loss for current or advance refunding bonds issued by all fund types. Debt service requirements schedules for the old debt, including call premiums, and the new debt should also be submitted. Part II is used to calculate the accounting gain or loss based on APB 26 for all current or advance refunding bonds issued that will be included in the financial statements. Part III is used to calculate the difference between the reacquisition price and the net carrying amount of the old debt for advance or current refunding bonds issued. This amount should be deferred and amortized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. This deferred amount should be reported as a deferred outflow or deferred inflow of resources.

CONTENTS

Refer to Exhibit 31.45.10-A.

REFERENCE

CONTENTS

Part I

- (1) Enter the par amount of the refunding portion of the new bonds.
- (2) Enter the original issue discount of the new bonds, if applicable.
- (3) Enter the original issue premium of the new bonds, if applicable.
- (4) Enter the accrued interest on the new bonds, if applicable.

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CONTENTS

Part I—cont.

- (5) Enter the amount of additional funds provided by the agency, if any.
- (6) Enter the cost of issuance of the new debt. (Note: If the new debt is used for refunding and new projects, the new debt service requirements, issuance costs, accrued interest, etc., will need to be prorated between the amount used for refunding and the amount used for current projects. If the new debt is used only for refunding and the corresponding debt service reserve fund, no proration is necessary).
- (7) Enter the amount of underwriter's discount.
- (8) Enter the amount the escrow payment for the bonds refunded.
- (9) Enter the accrued interest on the old bonds, if applicable.
- (10) Enter the debt service reserve account for the new bonds, if applicable.
- (11) Enter any other costs or receipts not recorded elsewhere. Provide a description of these other costs or receipts.
- (12) Verify the sum of sources equals sum of uses.

Part II

DEBITS

- (13) Enter the principal amount of the old debt.
- (14) Enter amounts used for current projects or additional proceeds, if any.
- (15) Enter the unamortized premium on the old debt.
- (16) Enter the accounting loss on the refunding of the old debt, if applicable.

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CURRENT AND ADVANCE REFUNDING DEBT
(C-31)

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REFERENCE

CONTENTS

CREDITS

- (17) Enter the unamortized discount on the old debt, if applicable.
- (18) Enter the unamortized issuance costs of the old debt (bond insurance only), if applicable.
- (19) Enter the accounting gain on the refunding of the old debt, if applicable.
- (20) Enter any other credits applicable to the refunding issue, if any. Provide description.
- (21) Verify that sum of debits equal sum of credits.

Part III

- (22) For current refundings, enter the call premium of the old debt.
 - (23) For current refundings, enter the interest on the old debt which is to be paid by the proceeds of the new debt.
 - (24) For advance refundings, enter the funds required to be deposited into the escrow fund to refund the old debt.
- Note: Information provided in Parts II and III that is also contained in Part I will be automatically prefilled with the amounts from Part I and cannot be changed in Part II or III.

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REFERENCE

CONTENTS

Before submitting the information on the new bonds, the issuer will need to **AMEND** the C-05s of the bonds being refunded by the new bond issue. The issuer will need to go to page two (the maturity grid) of the original C-05 and check the 'Call' box for each maturity being refunded, enter the call price and call date to flag the maturity as called. Called means that the issuer will be paying off that maturity prior to its original maturity date. **Once a maturity's call box or partial call box is clicked, it should be excluded from all future debt service schedules and reports of outstanding bond balances.** On occasion, only part of a maturity (a specific year) may be called, the issuer will need to insert a new row and split that particular maturity into two pieces, one for the amount being called and one for the remaining maturity that is not being called. The 'Partial Call' box, next to the 'Call' box needs to be clicked when only a portion of a maturity is being called and an additional row must be added to the C-05 grid. This will disable the edit check between the maturities on page 1 of the C-05 and the actual number or rows on the maturity grid.

Schedule of Footnote Disclosure of Current and Advance Refunding Debt

PART I. Information needed to calculate the arithmetic and economic gain or loss for current or advance refunding bonds. Issued by all fund types.

C05 Wizard

1 C-05 > 2 Select Bonds > 3 Refunded Bonds > 4 C-31 Part1 > 5 C-31 Part2

3493 - (GREF 2018 SEPB) - Series 2018 B (SEP), General Revenue Refunding

Schedule of Footnote Disclosure of Current and Advance Refunding Debt.

Submit a Copy of the Verification Report No file chosen
Valid file type: .pdf. File size max: 1 MB

Part I. Information Needed to Calculate the Arithmetic and Economic Gain or Loss for Advance or Current Edit Refunding Bonds.

Sources

1.	1) Par Amount of refunding portion of new bonds	\$0.00
2.	2) Original Issue Discount of New Bonds, if any	\$0.00
3.	3) Original Issue Premium of new bonds, if any	\$0.00
4.	4) Accrued interest on the new bonds, if any	\$0.00
5.	5) Additional funds provided by agency, if any	\$0.00

Uses

6.	6) Costs of issuance of new debt	\$0.00
7.	7) Underwriters Discount	\$0.00
8.	8) Escrow payment for Refunded Bonds	\$0.00
9.	9) Accrued interest on the old bonds, if any	\$0.00

PART I cont'd

10.	10) Debt Service Reserve Account for new bonds, if any	\$0.00
11.	11) Other	What Type
		\$0.00
Totals		
	Sum of Sources	\$0.00
	Sum of Uses	\$0.00

← Prev Save (Next) →

PART II

DEBITS

C05 Wizard

1 C-05 2 Select Bonds 3 Refunded Bonds 4 C-31 Part1 5 C-31 Part2 6 C-31 Part3 7 Maturity Grid 8 D/S Schedule

← Prev Save (Next) →

3493 - (GREF 2018 SEPB) - Series 2018 B (SEP), General Revenue Refunding

Part II. Journal Entry Used to Calculate the Accounting Gain or Loss based on APB 26 for Advance Edit Refunding Bonds. Note: Debits must equal Credits.

Debits

13.	a. Principal Amount of Old Debt	\$0.00
	b. Accrued Interest of Old Debt	\$0.00
	c. Costs of Issuance for New Debt	\$0.00
	d. Debt Service Reserve Account for New Bonds	\$0.00
	e. Original Issue Discount for New Debt	\$0.00
14.	f. Amounts used for Current Projects, if any / Additional Proceeds	\$0.00
15.	g. Unamortized Premium on the Old Debt	\$0.00
16.	h. Accounting Loss on the Refunding of the Old Debt	\$0.00

PART II cont'd

CREDITS

Credits	
a. Principal Amount of New Debt	\$0.00
b. Accrued Interest on New Debt	\$0.00
c. Original Issue Premium on New Debt	\$0.00
17. d. Unamortized discount on Old Debt	\$0.00
18. e. Unamortized Issuance Costs of the Old Debt (Bond Insurance only)	\$0.00
f. Additional Funds Provided By the Agency	\$0.00
19. g. Accounting Gain on the Refunding of the Old Debt	\$0.00
20. h) Other	What Type <input type="text"/>
\$0.00	\$0.00
Totals	
Sum of Debits	\$0.00
Sum of Credits	\$0.00

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PART III

REACQUISITION PRICE

1 C-05 2 Select Bonds 3 Refunded Bonds 4 C-31 Part1 5 C-31 Part2 6 C-31 Part3 7 Maturity Grid 8 D/S Schedule

← Prev Save (Next) →

3493 - (GREF 2018 SEPB) - Series 2018 B (SEP), General Revenue Refunding

Part III. Information Needed to Calculate the Difference Between the Reacquisition Price and the Net Carrying Amount of the Old Debt for Advance or Current Edit Refunding Bonds.

Reacquisition Price

a. Current Refunding Portion	
1. Principal Amount of Old Debt	\$0.00
22. 2. Call Premium on the Old Debt	\$0.00
23. 3. Interest on Old Debt	\$0.00
4. Current Refunding Reacquisition Price	\$0.00
b. Advance Refunding Portion	
24. 5. Funds Required to be Deposited into Escrow Fund to Refund Old Debt	\$0.00

PART III cont'd

Net Carrying Amount of Old Debt	
a. Current and Advance Refunding -	
6. Old Debt Outstanding	\$0.00
7. Unamortized Issuance costs for old debt (bond insurance only)	\$0.00
8. Unamortized Premium for the Old Debt	\$0.00
9. Unamortized Discount for the Old Debt	\$0.00
10. Other <input type="text" value="What Type"/>	\$0.00
Net Carrying Amount of the Old Debt	\$0.00
Deferred Amount on Refunding	
Difference between the reacquisition Price and the Net Carrying Amount of the Old Debt	\$0.00

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IMPREST SYSTEM

PURPOSE

The purpose of this procedure is to document the Comptroller's policies and accounting procedures for the imprest accounts maintained at each university, the Department of Agriculture, the Department of Commerce and Economic Opportunity, the Office of the State Treasurer, the Department of Natural Resources, and the Illinois Mathematics and Science Academy.

STATUTE REFERENCES

Section 21 of the State Comptroller Act (**15 ILCS 405/21**) gives the Comptroller the power to promulgate rules and regulations.

"The Comptroller shall promulgate rules and regulations to implement the exercise of his powers and performance of his duties under this Act and to guide and assist State agencies in complying with this Act. Any rule or regulation specifically requiring the approval of the State Treasurer under this Act for adoption by the Comptroller shall require the approval of the State Treasurer for modification or repeal.

The Comptroller may provide in his rules and regulations for periodic transfers, with the approval of the State Treasurer, for use in accordance with the imprest system, subject to the rules and regulations of the Comptroller as respects vouchers, controls and reports, as follows:

- (a) To the University of Illinois, Southern Illinois University, Chicago State University, Eastern Illinois University, Governors State University, Illinois State University, Northeastern Illinois University, Northern Illinois University, Western Illinois University and State Community College of East St. Louis under the jurisdiction of the Illinois Community College Board, not to exceed \$200,000 for each campus;
- (b) to the Department of Agriculture and the Department of

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Commerce and Economic Opportunity for the operation of overseas offices, not to exceed \$500,000 for each Department for each overseas office;

- (c) to the Department of Agriculture for the purpose of making change for activities at the State Fairgrounds, not to exceed \$200,000, to be returned within 5 days of the termination of such activity;
- (d) to the Department of Agriculture to pay (i) State Fair premiums and awards and State Fair entertainment contracts, and (ii) ticket refunds for canceled events. The amount transferred from any fund shall not exceed the appropriation for each specific purpose. This authorization shall terminate each year within 60 days of the close of the annual State Fair. The Department shall be responsible for withholding State income tax, where necessary, as required by Section 709 of the Illinois Income Tax Act."
- (e) to the State Treasurer to pay for securities' safe-keeping charges assessed by the Board of Governors of the Federal Reserve System as a consequence of the Treasurer's use of the government securities' book-entry system. This account shall not exceed \$25,000.
- (f) to the Illinois Mathematics and Science Academy, not to exceed \$100,000.
- (g) to the Department of Natural Resources to pay out cash prizes associated with competitions held at the World Shooting and Recreational Complex, to purchase awards associated with competitions held at the World Shooting and Recreational Complex, to pay State and national membership dues associated with competitions held at the World Shooting and Recreational Complex, and to pay State and national membership target fees associated with competitions held at the World Shooting and Recreational Complex. The amount

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of funds advanced to the account created by this subsection
(g) must not exceed \$250,000 in any fiscal year.

Definition of the Imprest System established by the Office of the Comptroller:

"The system under which a fixed amount of money otherwise maintained in the State Treasury, is advanced to an imprest account for the purpose of handling minor disbursements. Disbursements are made from time to time as needed. At certain intervals, or when the imprest cash is nearly expended, an invoice-voucher (C-13) with supporting documentation is prepared and presented to the Comptroller and State Treasurer for transfer of a like amount to the imprest account.

The transfer will be accomplished by posting the disbursements to the proper appropriation accounts and the preparation of a state warrant. The total of imprest cash on hand plus the amount of supporting documents (vendor's invoices, etc.) at any one time must equal the total amount of the imprest account authorized. Implicit in the imprest concept is the review by the Comptroller of the propriety of the expended amounts before the transfer is approved."

ESTABLISHMENT OF IMPREST ACCOUNT

The State Treasurer will segregate \$200,000 from the State's available cash balance for the establishment of each imprest account unless a different amount is mutually agreed upon between the agency and the State Comptroller subject to approval by the State Treasurer. The approved amount of the imprest account authorized for each account is shown on Exhibit 33.10.10-A.

CUSTODIAN OF IMPREST ACCOUNT

The imprest account will be in the custody of one person who shall be known as the Custodian. The Custodian may be any bonded employee other than the person(s) authorized to approve vouchers for payment. The Custodian shall be responsible at all times for the balance of the imprest account which shall consist of cash in the imprest bank account and/or approved vouchers for disbursements made and pending reimbursements from the appropriated accounts. A reconciliation of the imprest account should be performed and forwarded to the State Treasurer and State Comptroller each time there is a permanent change of Custodians. When there is a change in

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custodians, the Comptroller's Office must be notified by letter. This requirement can be met by copying the Comptroller on the letter sent to the Treasurer informing her of the change in custodian.

USE OF IMPREST ACCOUNT

The purpose of the imprest account is to facilitate the following types of payments within the dollar limits established by statute (15 ILCS 405/21):

- A. Payments that do not exceed \$1,000.00.
- B. Payments that may exceed \$1,000.00 for the following purposes:
 - 1. Employee travel reimbursements.
 - 2. Reimbursements of local funds for expenditures made for State appropriated purposes.
 - 3. Purchases made in a foreign currency.
 - 4. Where there is a requirement that the payment must accompany the order such as United States Government Printing Office orders, and certain orders for periodical subscriptions, registration fees, membership dues and educational materials.
 - 5. To satisfy a legal requirement, such as having a check available at a certain closing date in a real estate transaction.
 - 6. Where an actual and ascertainable economic benefit such as obtaining a substantial cash discount or avoiding an interest penalty would only result by expediting the payment through the imprest fund.
 - 7. Payments to utility companies.
 - 8. Payments to nonresident aliens and foreign corporations.

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The use of the imprest account is limited to the above purposes. Exceptions will be permitted only for special circumstances, where there is a real and advantage to the State in expediting the payment through the imprest account.

Generally, expenditures from the imprest account are not permitted for the following purposes:

1. Personal Services, except for payments to "locally held" funds which are limited to those employees whose personal services are partially funded with State appropriations if prior approval has been obtained from the Comptroller's Office; or as provided in the State Payroll System for new or terminated employees.
2. Lease payments for real property except:
 - A. The first lease payment of a fiscal year where this payment cannot be made in accordance with the terms of the lease because of a delay in the signing of the appropriation.
 - B. The initial payment of a new lease where such payment is necessary to comply with the terms of the lease.
 - C. Where the lease requires payment in a foreign currency.
3. Purchases of real property except in those cases where there is not sufficient time to obtain a State warrant by a set closing date.
4. Employee check cashing and advances.

DISBURSEMENTS FROM IMPREST ACCOUNT

Disbursements from the imprest account can only be made if the proper reimbursing state appropriation line item has an adequate, unexpended balance to support the disbursement. The following documents, prepared in accordance with the rules of the Office of the Comptroller, are acceptable as authorization for the disbursements:

- Comptroller Approved State of Illinois Invoice-Voucher

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- Vendor Invoices
- Comptroller Approved Travel Voucher
- Request to pay document-containing name of person to whom payment is made, the signature of the payee, the date of payment, purpose of expenditure, appropriation account code, detail expenditure object account code and amount of each account and the total amount of the disbursement

TAXPAYER REPORTING TO INTERNAL REVENUE SERVICE (AND FOREIGN GOVERNMENT, WHERE APPLICABLE)

The custodian of an imprest account is responsible for all required taxpayer reporting to the Internal Revenue Service (IRS) and foreign governments, where applicable, (e.g., IRS 1099 reportable payments) for the aggregate of the payments made from the imprest account.

Also, the Comptroller may delegate the employer reporting requirements (e.g., 941, W-2's, etc.) of Federal, state and foreign governments for employee earnings and withholdings made from the imprest account maintained in the operation of foreign offices. The delegation could apply to all employer Federal, state and foreign government reporting requirements as approved, and included, in the interagency agreement between the State Comptroller and the agency.

OBLIGATION REQUIREMENTS

In general, the contract obligation requirements for content and statutory compliance for regular payments to vendors will apply to imprest payments. Contracts or agreements which are to be paid from the imprest account that are in excess of \$20,000 must be filed with the Comptroller within 30 days of execution*, and must be submitted in writing prior to the services being rendered.

Individual obligation will not be required for reimbursements to university central stores, university printing and similar cases involving intra-agency payments.

*NOTE: Contracts need not be filed with the Comptroller before payments are made from the imprest account. Contracts must be filed before the imprest account is reimbursed.

Individual purchases of \$20,000 or less which are not pursuant to an ongoing contract may

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be paid without an obligation.

Permissible lease payments for real property must be supported by a filed and individually obligated lease.

COD's for imprest payments requiring individual obligation shall be completed in accordance with regular procedures, except as noted below:

- a. The Vendor Identification Number (VIN) shall be a unique number assigned by the Comptroller.
- b. The Vendor's Name should be listed on the top line.
- c. The Description shall state that this is a reimbursement to an imprest account and shall list the seller's name and describe the services.

(See Exhibit 15.20.10-A.)

The general obligation rules of the Office of the Comptroller pertaining to amending and liquidating obligations shall apply to all obligations established against the imprest account.

PERIODIC TRANSFERS (Reimbursements of Imprest Account)

Request for transfer to the imprest account must be submitted at a minimum of once a month to the Comptroller unless no disbursements were made. The maximum amount for each periodic transfer shall not exceed the amount specified in State law.

Each State of Illinois invoice-voucher requesting the transfer shall be prepared in accordance with the rules of the Office of the Comptroller for preparation of the State of Illinois invoice-voucher. This includes indicating the obligation document number and the appropriate detail expenditure accounts and amount to be charged to each account.

A separate State of Illinois invoice-voucher shall be prepared for each appropriated line item to request transfers to the imprest account.

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- a. For the following appropriation line-items the State of Illinois invoice-voucher used shall be supported for each disbursement by an approved vendor's invoice or a State of Illinois invoice-voucher:
- Personal Services (imprest account payments made to new or terminated employees are to be reimbursed through the State Payroll System)
 - Contractual Services
 - Commodities
 - Printing
 - Equipment
 - EDP
 - Telecommunication Services
 - Operation of Automotive Equipment
 - Permanent Improvements
- b. For the following appropriation line-items the State of Illinois invoice-voucher used shall be supported for each disbursement in the following ways:
- Travel - A travel voucher in compliance with all applicable travel regulations, signed by the traveler
 - Awards and Grants
 - Matching funds for university supported programs (projects) a State of Illinois invoice-voucher or a "request to pay" form indicating the project and amount authorized for payment by someone other than the Custodian
 - Student grants and Student Loan Programs
- a State of Illinois invoice-voucher or a "request to pay" form indicating the loan or grant program and the amount authorized for payment by someone other than the Custodian
 - Refunds
- a State of Illinois invoice-voucher indicating the amount of the refunds and authorized for payment by someone other than the Custodian

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- c. The imprest account name should be cited as the payee name on the top line on the invoice-voucher requesting the transfer. The key words "imprest account" or "imprest fund" must be included. (See Exhibit 33.10.10.-C)
- d. For overseas imprest system operations, an adjustment should be made on a quarterly, but not less than annual, basis when overages and shortages exist due to fluctuality of currency exchange rates. If a shortage exists, the amount should be included on the subsequent reimbursement voucher from the contractual service appropriation citing detail object 1289. If an overage exists, the subsequent imprest account reimbursement voucher should be netted against the "contractual service" appropriation expenditures.

WRITING-OFF OUTSTANDING CHECKS

Checks must be printed with the notation that the check is "Void after twelve months" (or a lesser period if preferred). If a check issued on the imprest account is outstanding over twelve months, a stop pay is to be issued to the bank and the money returned to the State treasury and deposited into the General Revenue Fund. The agency is to take all necessary follow-up action in attempting to insure timely vendor presentation of the check for payment within the twelve-month period.

MONTHLY RECONCILIATION

A monthly reconciliation of the imprest account shall be prepared by the agency and a copy submitted within the 30-day period following the bank statement date to the State Treasurer and State Comptroller. Failure to submit the reconciliation by the reporting deadline will result in a delinquency letter to the Office of the Auditor General. A copy of the entire bank statement must be attached to verify this date. The format of the reconciliation to be submitted is shown on Exhibit 33.10.10-B. The State Treasurer will review the reconciliation for appropriateness and timeliness of completion.

(Note: For the Departments of Agriculture and Commerce and Economic Opportunity, the 30-day period begins at the statement date of either the U.S. bank account or the foreign country bank account, whichever is later.)

IMPREST SYSTEM

The following is a list of the State Treasurer's segregated cash balances by university and agency.

		<u>Amount</u>
| Department of Commerce and Economic Opportunity		
Brussels, Belgium	\$400,000	
Hong Kong, China	\$250,000	
Mexico City, Mexico	\$225,000	
Tokyo, Japan	\$190,000	
Toronto, Canada	<u>\$110,000</u>	\$1,175,000
| Department of Agriculture		
Hong Kong, China	\$40,000	
Mexico City, Mexico	\$40,000	
State Fair - Awards and Premium	(A)	
State Fair - Entertainment Refund	(A)	
State Fair - Change Fund	<u>(B)</u>	Variable Total
| Illinois Mathematics & Science Academy		
		\$100,000
| Department of Natural Resources		
		\$200,000

(A) The amount transferred from any fund to the Illinois or DuQuoin State Fair shall not exceed the appropriation for each specific purpose in accordance with statutory requirements. This authorization shall terminate each year within 60 days of the close of the annual State Fair.

(B) The amount transferred to the Illinois or DuQuoin State Fair for making change at the Fairgrounds is not to exceed \$200,000 and is to be returned within 5 days after completion of such activity.

IMPREST SYSTEM CASH RECONCILIATION
FOR MONTH ENDED JULY 31, 1989

Amount in Imprest Account, per Bank Statement \$106,916.88

Add: Deposits in Transit -

<u>NUMBER</u>	<u>DATE</u>	<u>AMOUNT</u>	
7169	07/29/89	\$11,107.12	
7176	07/30/89	<u>5,365.82</u>	16,472.94

Deduct: Outstanding Checks -

<u>NUMBER</u>	<u>DATE</u>		
4712	07/03/89	\$ 37.12	
4731	07/19/89	163.47	
4762	07/28/89	85.96	
4763	07/28/89	12.95	
4764	07/29/89	531.21	
4765	07/29/89	33.14	
4766	07/29/89	20.00	
4767	07/29/89	<u>5.74</u>	<u>(889.59)</u>

Amount in Imprest Account, per Agency records \$122,500.23

Disbursements made-but not submitted

For periodic transfer 17,243.41

Periodic Transfers in Transit:

<u>Appropriation Account Code</u>	<u>AMOUNT</u>	
001-64401-1200-00-00	\$41,343.19	
001-64401-1300-00-00	4,562.17	
029-64401-4400-00-00	3,216.00	
029-64401-1500-00-00	<u>11,135.00</u>	<u>60,256.36</u>

Authorized Imprest Cash Account \$200,000.00

The above information agrees with the Imprest Cash Account Records.

Signature-Imprest Account Custodian

Date

Telephone Number

Agency

Address

Invoice Voucher

Office of the Comptroller
325 West Adams Street
Springfield, IL 62704

Name and Location of State Agency or Institution

PAYMENT OF INTEREST MAY BE AVAILABLE IF THE STATE FAILS TO COMPLY WITH THE STATE PROMPT PAYMENT ACT, 30 ILCS 540.	2. Taxpayer Identification Number 123456752	4. Voucher No. <u>10113</u> 5. Voucher Date <u>2/2/09</u>
	3. Vendor or Payee LAST NAME FIRST NAME MIDDLE INITIAL OR BUSINESS NAME IMPREST ACCOUNT 325 West Adams Street Springfield, IL 62704	6. Appropriation Account Code 001-36001-1200-00-00 7. Invoice Number _____ 8. Invoice Date _____

10. Indicate Beginning and Ending Date of Service and GAAP Code. Give Complete Description of Articles/Services Rendered or Attach Itemized Vendor Invoice	11. Quantity	12. Units	13. Unit Price	14. Amount
01/01/09 – 01/30/09 3700 Give detailed description of the reimbursement or attached supporting documentation.				3,840.00

18. Exp. Obj	19. Exp. Amount	20. CFDA No.	22. Obligation No.	23. Payment Amount	15. Subtotal	16. Discount / Deduction	17. Total Amount
1240	750.00						
1275	350.50						
1278	1,450.82						
1289	1,288.68						
21. Total Exp.	3,840.00		24. Total Payment Amount				3,840.00

25. For Agency Use Only

Approved for Payment

Receiving Officer	Date	Clerk
-------------------	------	-------

Head of Unit or Authorized Agent

	Date	
--	------	--

Certification of Receiving Agency

I certify that the goods or services specified on this voucher were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred, that such goods or services meet all the required standards set forth in the purchase agreement or contract to which this voucher relates; and that the amount shown on this voucher is correct and approved for payment. If applicable, the reporting requirements of section 5.1 of the Governor's Office of Management and Budget Act have been met.

Agency Head (Signature)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.13.10 1 of 1
SUB-SECTION	LOCALLY HELD FUND REPORTING	EFFECTIVE DATE January 1, 2020
PROCEDURE	STATUTE REFERENCE	REVISION NUMBER 20-002

STATUTE REFERENCE

15 ILCS 405/16 requires agencies to submit locally held fund reports as prescribed by the Comptroller.

"Reports from State agencies. The Comptroller shall prescribe the form and require the filing of quarterly fiscal reports by each State agency. Within 30 days after the end of each quarter, or at such earlier time as the comptroller by rule requires, each State agency shall file with the comptroller the report of its activity for funds held outside of the State Treasury. The report shall include receipts and collections during the preceding quarter, including receipts and collections of taxes and fees, bond proceeds, gifts, grants and donations, and income from revenue producing activities. The report shall specify the nature, source and fair market value of any assets received, any increase or decrease in its security holdings, and such other related information as the comptroller, by rule, requires. The report shall, consistent with the uniform State accounting system, account for all disbursements and transfers. This Section does not require the duplication of reports concerning security holdings and investment income of the State Treasurer which are issued by the Treasurer pursuant to law."

15 ILCS 405/20 requires the Comptroller to include locally held fund cash basis activity in an annual report as prescribed below.

"Annual report. The comptroller shall annually, as soon as possible after the close of the fiscal year but no later than December 31, make available on the comptroller's website a report, showing the amount of warrants drawn on the treasury, on other funds held by the State Treasurer and on any public funds held by State agencies, during the preceding fiscal year, and stating, particularly, on what account they were drawn, and if drawn on the contingent fund, to whom and for what they were issued. He or she shall, also, at the same time, report the amount of money received into the treasury, into other funds held by the State Treasurer, and into any other funds held by State agencies during the preceding fiscal year, and also a general account of all the business of his or her office during the preceding fiscal year. The report shall also summarize for the previous fiscal year the information required under Section 19."

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION MISCELLANEOUS

PROCEDURE - PAGE NO.
33.13.20 1 of 5

SUB-SECTION LOCALLY HELD FUND REPORTING

EFFECTIVE DATE
July 1, 2019

PROCEDURE PROCEDURES

REVISION NUMBER
20-001

INTRODUCTION

GENERAL

The Locally Held Fund Reporting System's major function is to capture cash receipts and disbursements information on a quarterly basis in order to provide a more comprehensive fiscal data base for the State of Illinois. In addition, the information is used to prepare an annual report at the end of the fiscal year for the activity of each locally held fund. The information reported applies to "locally held" funds only and does not pertain to cash receipts which are submitted to the Office of the Comptroller for processing and which are then deposited in the State Treasury. It also does not pertain to cash disbursements which are initiated by preparing any one of the various types of vouchers which authorize the Office of the Comptroller to make payment in the form of a warrant.

The information reported on the reporting form applies to monies deposited in and disbursed from local bank accounts.

REPORTING CYCLE

The reporting cycle begins at the agency level with the preparation of a "Report of Receipts and Disbursements for Locally Held Funds" using the Comptroller's Locally Held Fund Reporting System for each local fund maintained by the agency. When the reports are completed, they are electronically submitted to the Office of the Comptroller by the agency official responsible for approving them.

Upon submission, the Comptroller's Office will review the reports for completion of all data elements and for mathematical accuracy. The reports are filed and made available for public inspection upon request. After the end of the fiscal year, these quarterly reports will be combined to prepare an annual report of activity for all locally held funds.

DOCUMENT DESCRIPTION

The "Report of Receipts and Disbursements for Locally Held Funds" (Form C-17) is used to report locally held fund activity. This form, which reflects fiscal year-to-date receipts and disbursements per the agency's records, contains accounts almost identical to the accounts used in processing receipt and disbursements for Treasurer-held funds. This facilitates combining similar items and highlights unique items.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.13.20 2 of 5
SUB-SECTION	LOCALLY HELD FUND REPORTING	EFFECTIVE DATE July 1, 2019
PROCEDURE	PROCEDURES	REVISION NUMBER 20-001

Each agency is responsible for preparing one report for each “locally held” fund it maintains. These funds are also included in the year end GAAP compilation process.

STATEMENT OF GENERAL POLICY

The “Report of Receipts and Disbursements for Locally Held Funds” is prepared at a summary level of information. When properly completed, it presents the fiscal year-to-date receipts and disbursements as of the report date applicable to each locally held fund maintained by the reporting agency. The administering agency must notify the Comptroller of any new funds or changes to existing funds by submitting a completed “Application to Establish or Dissolve a Fund” form (Procedure 09-20.10).

To facilitate the consistent preparation of Form C-17 for transactions of a similar nature, SAMS Manual Procedure 27.50.30 (which is not intended to be all-inclusive) sets forth the types of accounts which should be included in the major receipts classifications shown on the form. Using these accounts as a guideline, the reporting of receipts for locally held funds will be more meaningful.

**PREPARATION OF THE "REPORT OF RECEIPTS AND
DISBURSEMENTS FOR LOCALLY HELD FUNDS"**

The following procedures provide details for preparing the "Report of Receipts and Disbursements for Locally Held Funds" (Form C-17) for each "locally held" fund in which your agency has accountability. All amounts should be reported as fiscal year-to-date and rounded to the nearest dollar. If an agency ceases to maintain a “locally held fund,” the appropriate C-68 paperwork should be completed and once the existing reporting year is complete, future form C-17 reports will no longer be required. Form C-17 should be completed using the Comptroller’s Locally Held Fund Reporting System. Refer to Exhibits 33.13.20 A-F.

REFERENCE

CONTENTS

- (1) Select agency from drop down menu and click on the Next Icon.
- (2) From the C-17 home page for the chosen agency, select the fund and division, if applicable. Note, if there are divisions in the fund, there is a Green + sign to the left of the fund number. User should click on the + sign to display separate divisions for that fund.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.13.20 3 of 5
SUB-SECTION	LOCALLY HELD FUND REPORTING	EFFECTIVE DATE July 1, 2019
PROCEDURE	PROCEDURES	REVISION NUMBER 20-001

REFERENCE

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Note: If an agency/fund/division combination for your “locally held” fund does not appear on the screen, please contact the Department of Financial Reporting in the Comptroller’s office (financialreporting@illinoiscomptroller.gov or 217-782-2052).

Additionally, if the Form C-17 is not applicable for a Fund/Division combination, click on the hyperlink “Not Applicable”. Any fund marked “Not Applicable” should have a corresponding C-68 form signifying approval of dissolution.

(3) Click on the Pencil Icon in the Edit column for the selected fund/division to populate the Form C-17.

(4) The form is designed to show only accounts which have been used in prior reporting periods. If additional accounts are needed, click on the “Click here to Add a New Account” icon.

Account numbers 0803 through 0999 are for reporting fiscal year-to-date receipts reflected on agency records as of the reporting date.

Account numbers 1100 through 9998 are for reporting fiscal year-to-date disbursements reflected on agency records as of the reporting date. Refer to Section 11 – Expenditure Authority (SAMS Manual Procedures 11.50.20 and 11.50.30) for guidelines in determining the types of expenditures which should be included under the various accounts listed on the form.

(5) Select the cash, investment, receipt or disbursement account from the drop-down box.

(6) Click on the Add Icon. If multiple accounts are needed, select “After Add, Add Another.” Each account must be added individually; however, marking the “After Add, Add Another” selection will ensure the user stays on the New Account screen.

(7) If a receipt or disbursement does not relate to the existing accounts, receipt account 0999-Other or disbursement account 5555-Other should be selected.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.13.20 4 of 5
SUB-SECTION	LOCALLY HELD FUND REPORTING	EFFECTIVE DATE July 1, 2019
PROCEDURE	PROCEDURES	REVISION NUMBER 20-001

REFERENCE

CONTENTS

- (8) When the final account is added, ensure the “After Add, Return to Data Entry Form” button is selected.
- (9) Report receipts and disbursements in the applicable spaces. (All receipts and disbursements should be added as a positive figure unless a negative receipt or negative disbursement is required.)
- (10) Click on the Update Icon to save the form.

Note: the form must be saved after information is entered. If the user navigates away from the form without saving, all data entry will be lost.

- (11) To add an amount for account 0999-Other Receipt or 5555-Other Disbursement, click on the Add Other Icon next to the respective account.
- (12) Enter a description and corresponding amount for the respective receipts or disbursement.

Note: if the Other account is added, the user will be forced to enter a description and an amount. (If the user determines the Other account is no longer needed, amount should be entered as zero and upon clicking on the Update Icon, the line will disappear.)

- (13) Click on the Update Icon to save the form.

Note: the form must be saved after information is entered. If the user navigates away from the form without saving, all data entry will be lost.

- (14) Enter the total Cash/Investment balance for the applicable quarter.
- (15) Click on the Update Icon to save the form.
- (16) When data entry is complete, and the form is in balance, a message will appear at the top of the screen to indicate this. If the form is not in balance, user must edit receipts, disbursements or total cash/investments to complete the form.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION MISCELLANEOUS

PROCEDURE - PAGE NO.
33.13.20 5 of 5

SUB-SECTION LOCALLY HELD FUND REPORTING

EFFECTIVE DATE
July 1, 2019

PROCEDURE PROCEDURES

REVISION NUMBER
20-001

REFERENCE

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- | | |
|------|---|
| (17) | Once data entry is complete, click on the Print Icon to view a copy of the report. |
| (18) | Click on the Return Icon to return to the main screen. |
| (19) | Select the “Mark Complete” hyperlink when data entry for the fund is final. This action will submit the report to the Comptroller. This selection is only available to individuals with Agency Manager security. Once a report is submitted, no additional edits can be made. |
| (20) | Click the Magnifying Glass Icon to view the completed report. |
| (21) | Select the current fiscal year, quarter and output format and click on the Go Icon. A PDF copy of the report will generate. Agency should save or print a copy of the completed report for their records. |
| (22) | Click on the Return Icon to return to the main screen. |

FILING REQUIREMENTS

The report is to be filed on a quarterly basis and should be submitted to the Office of the Comptroller no later than the last day of the month following the last day of the quarter. Failure to submit these reports by the following reporting deadlines will result in a delinquency letter to the Office of the Auditor General.

<u>Quarter Ended</u>	<u>Report Due Date</u>
September 30	October 31
December 31	January 31
March 31	April 30
June 30	July 31

The report must be completed and marked submitted using the Locally Held Fund Reporting System. Any questions can be directed to:

financialreporting@illinoiscomptroller.gov

Locally Held Funds

You have access to 3 Agencies. Please select the Agency you want to administer.

Account Management

Select Agency 1 478 - Department of Healthcare and Family Services Next

Agency: 478 - Department of Healthcare and Family Services

[SELECT ANOTHER AGENCY](#)

Current Period: Fiscal Year: 2019 Quarter: 2
Due Date: 01/31/2019

Prior Period: Fiscal Year: 2019 Quarter: 1
Due Date: 10/31/2019
[Access Prior Quarter](#)

Records found: 3
Show entries Search:

Fund#	Fund Name / Division No#	Division Name	Edit	View / Print Report	Not Applicable	Mark Complete
1146	Public Assistance Emergency Revolving Fund 2		 3		Not Applicable	Out of Balance
1404	Medical Assistance Dental Reimbursement Revolving Fund				Not Applicable	Out of Balance
2957	Child Support Enforcement Trust - State Disbursement Unit Fund				Not Applicable	Out of Balance

Agency: 478 - Department of Healthcare and Family Services

Fund: 2957 Child Support Enforcement Trust - State Disbursement Unit Fund

Division 000 - Default

Fiscal Year: 2019 Quarter: 2

Receipts, Disbursements, Assets

Instructions:

All amounts should be entered to the nearest dollar. When data entry is complete, press the "Update" button. Note that you can still change amounts until you mark the report complete. The accounts that appear below are based on your previous quarter's submission. If you need a new account click on the "Click here to Add a New Account" button below.

4 [Click here to Add a New Account](#) [Return](#) [Print](#)

Beginning of Year Balance: \$ 1,861,498

You are adding a New Account for:

Fund: #2957 - Child Support Enforcement Trust - State Disbursement Unit Fund

Division 000 - Default

Fiscal Year 2019 Quarter: 2

Account 5

After Add, Add Another

After Add, Return to Data Entry Form

Cancel Add and just return to Data Entry Form

Asset

0111 - Investments

Disbursement

- 1100 - Personal Services
- 1160 - Retirement
- 1170 - Social Security
- 1180 - Group Insurance
- 1200 - Contractual Services
- 1244 - Legal Fees
- 1290 - Travel
- 1298 - Purchase of Inv
- 1300 - Commodities
- 1302 - Printing
- 1500 - Equipment
- 1560 - Library Books
- 1600 - Electronic Data Processing
- 1700 - Telecommunications
- 1800 - Operations of Automotive
- 1899 - Automobile Expenses, Not elsew
- 4496 - Boarding out of State Wards
- 6600 - Permanent Improvements
- 7700 - Transportation & Related Cons
- 8800 - Debt Service
- 9998 - Cost of Sales

Receipt

- 0803 - Bond Issue Proceeds
- 0806 - Bond Operations
- 0824 - Auxiliary Enterprises
- 0824 - Federal Government

Fiscal Year 2019 Quarter: 2

Account 1100 - Personal Services

After Add, Add Another 6

After Add, Return to Data Entry Form 6

Cancel Add and just return to Data Entry Form 6

Form

6 Add Return



Fiscal Year 2019 Quarter: 2

Account

After Add, Add Another

After Add, Return to Data Entry Form (8)

Cancel Add and just return to Data Entry Form

Receipts

Account Num	Account Name	Account Amount
0861	Miscellaneous	<input type="text" value="9"/> 49,059
0870	Private Organizations of Indiv	<input type="text" value="9"/> 624,347,988
Total Receipts		<input type="text" value="624,397,047"/>

Disbursements

Account Num	Account Name	Account Amount
4400	Awards or Grants	<input type="text" value="9"/> 582,511,128
5555	<input type="button" value="11"/> Add Other	<input type="text" value="1,323"/>

Account 5555 - Other details (Note: Setting an amount to zero will delete that record)

Description	Amount
<input type="text" value="12"/> Payment for fees	<input type="text" value="12"/> 1,323
9900 Refunds	<input type="text" value="9"/> 1,153,543
9999 Fund Transfers Out	<input type="text" value="9"/> 40,427,025
Total Disbursements	<input type="text" value="624,093,019"/>

Assets

Account Num	Account Name	Account Amount
0105	Cash	<input type="text" value="14"/> 2,165,526
Total Assets		<input type="text" value="2,165,526"/>

Fiscal Year: 2019 Quarter: 2

Receipts, Disbursements, Assets

Instructions:

All amounts should be entered to the nearest dollar. When data entry is complete, press the "Update" button. Note that you can still change amounts until you mark the report complete. The accounts that appear below are based on your previous quarter's submission. If you need a new account click on the "Click here to Add a New Account" button below.

[Click here to Add a New Account](#)

[Return](#)

[Print](#)

18

17

Beginning of Year Balance: \$ 1,861,498

16 The form has been successfully updated

Agency: 478 - Department of Healthcare and Family Services

[SELECT ANOTHER AGENCY](#)

Current Period: Fiscal Year: 2019 Quarter: 2
Due Date: 01/31/2019

Prior Period: Fiscal Year: 2019 Quarter: 1
Due Date: 10/31/2019

[Access Prior Quarter](#)

records found: 3

per entries

Search:

Fund#	Fund Name / Division No#	Division Name	Edit	View / Print Report	Not Applicable	Mark Complete
1146	Public Assistance Emergency Revolving Fund				Not Applicable	Mark Complete
1404	Medical Assistance Dental Reimbursement Revolving Fund				Not Applicable	Out of Balance
2957	Child Support Enforcement Trust - State Disbursement Unit Fund				Not Applicable	19 Mark Complete

Fund#	Fund Name / Division No#	Division Name	Edit	View / Print Report	Not Applicable	Mark Complete
1146	Public Assistance Emergency Revolving Fund				Not Applicable	Mark Complete
1404	Medical Assistance Dental Reimbursement Revolving Fund				Not Applicable	Out of Balance
2957	Child Support Enforcement Trust - State Disbursement Unit Fund			(20)		Submitted (19)

Individual Agency Report

Agency: 478 - Department of Healthcare and Family Services

Fund: 2957 - Child Support Enforcement Trust - State Disbursement Unit Fund

Division 000 - Default

Select Fiscal Year (21) 2019

Quarter (21) 2

Output Format (21) Web

(21) Go Return (22)

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO.
		33.13.50 1 of 3
SUB-SECTION	LOCALLY HELD FUND REPORTING	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	REFERENCE	REVISION NUMBER
		01-001

DESCRIPTIONS OF REVENUE SOURCES TO INCLUDE IN THE RECEIPT ACCOUNTS

The following listing of revenue sources to be included in the reporting receipt accounts should be used as a guideline only and is not intended to be all - inclusive.

<u>SOURCE NUMBER</u>	<u>NAME, DESCRIPTION AND EXAMPLES</u>
803	<u>Bond Issue Proceeds</u> - Monies received from the sale of bonds.
806	<u>Bond Operations</u> - Monies from operations which were initially financed from bond issue proceeds and for which a portion of the bonds are currently outstanding. Examples include room and board revenues, hospital and medical services revenues, university union revenues, bookstore sales and rentals, food sales, highway tool revenues.
824	<u>Auxiliary Enterprises</u> - Monies received for goods or services which are <u>NOT</u> in excess of what is required to maintain the operation which provided the goods or services. Examples include service oriented revolving funds such as printing, motor vehicles, etc. Currently, excess profits on the universities' auxiliary enterprises are required to be deposited in the State Treasury. This account will provide information on revenues which are not considered excess and, therefore, are not deposited in the State Treasury. Note - If the auxiliary enterprise was initially financed from bond proceeds and a portion of the bonds are currently outstanding, report the fiscal year-to-date receipts under "Bond Operations." If no bonds are outstanding, report the receipts under this category.
831	<u>Federal Government</u> - Monies received directly or indirectly from the Federal Government in the form of grants or contracts. This also includes Federal monies received via another state.
843	<u>Fines, Penalties or Violations</u> - Monies collected as a result of an infraction of the law, rules or regulations. Examples include parking fines, library fines, property damage, etc.
846	<u>Fund Transfers</u> - Monies transferred from another fund into the local fund.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO.
		33.13.50 2 of 3
SUB-SECTION	LOCALLY HELD FUND REPORTING	EFFECTIVE DATE
		July 1, 1982
PROCEDURE	REFERENCE	REVISION NUMBER
		83-001

<u>SOURCE NUMBER</u>	<u>NAME, DESCRIPTION AND EXAMPLES</u>
852	<u>Investment Income</u> - Monies received from investments. Examples include interest and dividends.
855	<u>Licenses, Fees or Registrations</u> - Monies received in connection with issuing licenses, registrations, or collected fees for services rendered. Examples include school registration fees, docket fees, postage fees, library fees, parking stickers, laboratory fees, etc.
858	<u>Local Illinois Governmental Units</u> - Monies received from local governmental units such as cities, counties or townships. Examples may include gifts, grants or contracts.
861	<u>Miscellaneous</u> - Monies received which are low dollar amounts not warranting a specific classification. Examples include jury duty reimbursement, pay telephone receipts, lapsed deposits, bail bond receipts, etc.
864	<u>Other Illinois State Agency Grants</u> - Monies received from State agencies in the form of grants or contracts.
867	<u>Other States</u> - Monies received from another state which were not Federal monies initially. An example may be two states working in a joint venture with one state acting as custodian of the total money.
870	<u>Private Organizations or Individuals</u> - Monies received from individuals or non-governmental organizations such as charities, foundations, etc. Examples include cash gifts, bequests, endowments, etc.
876	<u>Rental Income</u> - Monies received from rentals of buildings, land or other facilities. Examples include stadium and field house rentals, trailer court rentals, equipment rentals, etc.
878	<u>Repayment of Loans</u> - Monies received from a participant in an agency administered loan program such as the student loan program.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO.
		33.13.50 3 of 3
SUB-SECTION	LOCALLY HELD FUND REPORTING	EFFECTIVE DATE
		July 1, 1982
PROCEDURE	REFERENCE	REVISION NUMBER
		83-001

SOURCE
NUMBER

NAME, DESCRIPTION AND EXAMPLES

- | | |
|-----|--|
| 882 | <u>Sale of Investments</u> - Monies received from the sale of or principal payments on investments. Examples include sale of bonds, stocks, real estate, U.S. Government securities, principal payments on mortgage loans, final redemption of certificates of deposit which are not "rolled over," redemption of commercial paper, etc. |
| 883 | <u>Sales and Services of Educational Dept.</u> - Monies received from activities which generate miscellaneous revenue from the Educational Departments. |
| 885 | <u>Student Fees</u> - Tuition and fees collected from students incident to education and related activities which are not deposited in the State Treasury. |
| 888 | <u>Subscription or Publication Sales</u> - Monies received from the sale of agency-produced publications, whether on a subscription or individual sale basis. |

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.15.10 1 of 1
SUB-SECTION	TAX EXPENDITURE REPORTING	EFFECTIVE DATE July 1, 2018
PROCEDURE	STATUTE REFERENCE	REVISION NUMBER 19-001

STATUTE REFERENCE

The statutory authority requiring State agencies to file reports on tax expenditures that they administer is contained in the State Comptroller Act (15 ILCS 405/16):

“In addition to the quarterly reports required by this Section, each agency shall on an annual basis file a report giving that agency’s best estimate of the cost of each tax expenditure related to each of the revenue sources administered by the agency. This annual report shall include the agency’s best estimate of the cost of each tax expenditure including: (a) a citation of the legal authority for the tax expenditure, the year it was enacted, the fiscal year in which it first took effect, and any subsequent amendments; (b) to the extent that it can be determined, the total cost of the tax expenditure for the preceding fiscal year together with an estimate of the projected cost for the next succeeding fiscal year along with a description of the methodology used to determine or estimate the cost of the tax expenditure; and (c) an assessment of the impact of the tax expenditure on the incidence of the tax in terms of the relative shares of revenue received under the provisions of the tax expenditure and the revenue that would have been received had the tax expenditure not been in effect. For purposes of this Act, the term ‘tax expenditure’ means any tax incentive authorized by law that by exemption, exclusion, deduction, allowance, credit, preferential tax rate, abatement, or other device reduces the amount of tax revenues that would otherwise accrue to the State.”

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.15.20 1 of 5
SUB-SECTION	TAX EXPENDITURE REPORTING	EFFECTIVE DATE July 1, 2017
PROCEDURE	PROCEDURES	REVISION NUMBER 18-001

PURPOSE

The purpose of tax expenditure reports is to provide information required to satisfy the annual tax expenditure reporting requirement as specified in the State Comptroller Act 15 ILCS 405/16. This data will be summarized in a publication to be issued by the Comptroller's Office. Reports are necessary for each tax, license, fee, or registration authorized by state law and collected by state agencies. Reports are not necessary for taxes, licenses, fees, or registrations levied by units of local government and collected by state agencies, nor for taxes, licenses, fees, or registrations that are not deposited into state funds. The Comptroller's Office has an Internet-based Tax Expenditure Reporting System. Agencies reporting tax expenditures must use this system to simplify processing of tax expenditure information.

GENERAL

A tax expenditure is any incentive authorized by law that by exemption, exclusion, deduction, allowance, credit, preferential tax rate, abatement, or other device reduces the amount of tax revenue that would otherwise accrue to the State.

Exemptions from one state tax that are subject to another tax are not considered tax expenditures. Examples include the use tax exemption for transactions subject to the state sales tax and credits for taxes paid to other states.

When tax payments are deferred, the tax expenditure is the estimated interest loss to the State due to the deferral. An example of a deferral is a provision that excuses farmers from making estimated income tax payments.

CONTENTS

State agencies should use the online Tax Expenditure Reporting system at the Comptroller's website, <http://www.apps.ioc.state.il.us/office/TaxExpSQL/Login/>, for reporting tax expenditure information. Information requested is as follows:

REFERENCE

CONTENTS

- | | |
|-----|---|
| (1) | Enter the three-digit Comptroller-assigned agency number. |
|-----|---|

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.15.20 2 of 5
SUB-SECTION	TAX EXPENDITURE REPORTING	EFFECTIVE DATE January 1, 2019
PROCEDURE	PROCEDURES	REVISION NUMBER 19-002

REFERENCE

CONTENTS

- (2) Enter the Comptroller-assigned user ID and password.
- (3) Fill out the acknowledgement page with the name of the user and the user's telephone number, fax number, and email address. Click "yes" or "no" to indicate whether the agency had any tax expenditures in the applicable fiscal year.
- (4) Select Tax Expenditure Registry from the "Sections" tab in the toolbar and select a specific tax receipt from the center drop-down key. Click the "Find" button, and then click the "Proceed to Tax Receipt Information" link on the left side of the screen. Tax receipts from the previous fiscal year will already be there. Tax receipt names (revenue sources) may be added by going to the Tax Expenditure Registry and clicking the "Go to Add Form" button. Tax receipt names may be renamed or deleted only upon request. Users may request a record be renamed or deleted by clicking the "Update Record" button or the "Delete Record" button, respectively. Changes and deletions will require documentation supported by statute.
- (5) For each tax receipt, enter the statutory authority citation, year enacted, year effective, description (including the transactions or items on which it is levied and the rate), receipts for the prior fiscal year and the current fiscal year. Amounts should be rounded to the nearest thousand.
- (6) Go to the Tax Expenditure Information page (link at bottom of screen) for a selected tax receipt. Tax expenditures may be added, deleted, or renamed via the procedures described in (4).
- (7) Enter the name of the tax expenditure.
- (8) Indicate whether there is a reportable cost estimate. If there is no reportable cost estimate, select an option to explain why: the tax expenditure cannot be calculated or the tax expenditure cost is insignificant.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.15.20 3 of 5
SUB-SECTION	TAX EXPENDITURE REPORTING	EFFECTIVE DATE January 1, 2018
PROCEDURE	PROCEDURES	REVISION NUMBER 18-002

REFERENCE

CONTENTS

- (9) Enter the Tax Expenditure Description (link at bottom of screen). Describe how the tax expenditure reduces the revenues that would otherwise accrue to the State. List any amendments since the effective date of this tax expenditure. Specify the type of tax expenditure (e.g., exemption, exclusion, deduction, allowance, credit, preferential tax rate, or abatement). Are those who qualify for the tax expenditure totally exempt from liability, or is their liability reduced from that of payers ineligible to benefit from the tax expenditure? If liability is reduced, how much is the reduction? Does the law include any changes in the tax expenditure since the previous fiscal year or in the upcoming fiscal year?
- (10) Enter the Tax Expenditure Methodology (link at bottom of screen). Describe how the cost of the tax expenditure was estimated. Include the data sources, such as calculated from tax returns, estimated from a sample of returns, based on data from federal returns for a similar tax, or derived from economic data. Describe any adjustments made to the base data. Is the difference between the current year's estimate and next year's estimate based solely on expected changes in receipts for the revenue source, or does it reflect any expected legal or other changes? Please note if the methodology has changed between the prior and current fiscal years.
- (11) Enter the Tax Expenditure Assessment (link at bottom of screen). Assess the impact of the tax expenditure on various classes of payers of the revenue source. Describe the groups that benefit from the tax expenditure.

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OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.15.20 4 of 5
SUB-SECTION	TAX EXPENDITURE REPORTING	EFFECTIVE DATE July 1, 2018
PROCEDURE	PROCEDURES	REVISION NUMBER 19-001

REFERENCE

CONTENTS

- (12) Enter the Tax Expenditure Statutory Authority (link at bottom of screen). The Tax Expenditure Statutory Authority page includes a text box specifying the tax expenditure component for which the authority is being listed. If there is only one tax expenditure component, the component name should be identical to the tax expenditure name. If a tax expenditure has more than one component that was separately enacted, but the cost is being reported as a group, fill out a separate Tax Expenditure Statutory Authority for each one using the “Add Form” button. For example, the sales tax exemptions for coal, oil, and distillation machinery and equipment were separately enacted, but the Department of Revenue reports their cost as a group.
- (13) After entering the tax expenditure component name on the Tax Expenditure Statutory Authority page, enter the statutory authority for the tax expenditure from the Illinois Compiled Statutes (citation). Next, enter the fiscal year the tax expenditure was enacted. Finally, enter the first fiscal year that the specified tax expenditure reduced revenues that would otherwise accrue to the State (year effective).
- (14) Enter the Tax Expenditure Estimated Cost (link at bottom of screen) by fund for the state fiscal year just ended. A separate screen needs to be completed using the “Add Record” button for each fund that receives revenues from the tax source. Amounts should be rounded to the nearest thousand dollars.

An example of the Tax Expenditure Estimated Cost screen is on the next page.

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SECTION MISCELLANEOUS
SUB-SECTION TAX EXPENDITURE REPORTING
PROCEDURE PROCEDURES

PROCEDURE - PAGE NO.
33.15.20 5 of 5
EFFECTIVE DATE
July 1, 2019
REVISION NUMBER
20-001

The screenshot shows the web application interface for the Secretary of State (350) Tax Expenditure Estimated Cost. At the top, there is a header for Susana A. Mendoza, State of Illinois Comptroller, with a navigation menu including links like 'Comptroller's Web Site', 'Welcome', 'Sections', 'Administrator', 'Report Menu', 'Change Password', 'User Guide', 'Manage Users', and 'Logout'. The main content area features several red buttons: 'Update Record', 'Delete Record', 'Go to Add Form', 'First', 'Next', 'Previous', 'Last', and 'Find'. A dropdown menu is set to '0011 Road Fund'. Below the buttons, there are input fields for 'Tax Receipt Number: 1', 'Tax Expenditure Name: Charitable Organization Vehicle Exemption', 'Fund Number: 0011 - Road Fund', and '2017 Estimated Cost: 0'. A footer contains a list of links for navigation and assistance, such as 'Proceed to Tax Expenditure Registry or Submit Report', 'Acknowledgement', 'Tax Expenditure Registry', 'Tax Receipt Information', 'Tax Expenditure Information', 'Tax Expenditure Description', 'Tax Expenditure Methodology', 'Tax Expenditure Assessment', 'Tax Expenditure Statutory Authority', 'Tax Expenditure Estimated Cost', and 'Submit Report'. A blue information box at the bottom provides contact information for coordinators, with fields for Name, Phone, and Email.

REFERENCE

(15)

CONTENTS

When all the data has been accurately entered, submit the report by pressing the Submit Report button at the bottom of the screen.

FILING INSTRUCTIONS

Tax expenditure data for each fiscal year must be submitted to the Comptroller's Office by November 1 following the conclusion of the relevant fiscal year, though reports pertaining to state income taxes may be delayed until February 15 to obtain more complete data from the preceding tax year. For example, data for fiscal year 2019 must be submitted by November 1, 2019, while income tax data must be submitted by February 15, 2020.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO.
		33.16.10 1 of 1
SUB-SECTION	AGENCY FEE IMPOSITION REPORTING	EFFECTIVE DATE
		July 1, 1995
PROCEDURE	STATUTE REFERENCE	REVISION NUMBER
		NEW

STATUTE REFERENCE

The statutory authority requiring State agencies to file reports on fees they have imposed is contained in the State Comptroller Act (15 ILCS 405/16.2):

Agency fees; report to General Assembly.

- (a) A State agency that imposes fees shall file the Agency Fee Imposition Report Form established under Section 3-8.5 of the Illinois State Auditing Act with the Comptroller at the time the Comptroller specifies by rule.
- (b) The Comptroller shall submit to the General Assembly by September 1 of each year beginning in 1995 a report detailing by agency the information required under the Agency Fee Imposition Report Form.

The various elements that must be reported by State agencies are specified in the Illinois State Auditing Act (30 ILCS 5/3-8.5):

Agency Fee Imposition Report Form.

- (a) The Auditor General shall develop an Agency Fee Imposition Report Form to be used by all State agencies that impose and collect fees. The form shall provide for the reporting by State agencies of the following:
 - (1) A list and description of fees imposed by the agency.
 - (2) The purpose of the fees.
 - (3) The statutory or other authority for the imposition of the fees.
 - (4) The amount of revenue generated.
 - (5) The general population affected by the fee.
 - (6) The funds into which the fees are deposited.
 - (7) The use of the funds, if earmarked.
 - (8) The cost of administration and the degree to which the goals of the program are met.
- (b) The Auditor General shall issue the form required by this Section by February 1, 1995.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.16.20 1 of 4
SUB-SECTION	AGENCY FEE IMPOSITION REPORTING	EFFECTIVE DATE July 1, 2017
PROCEDURE	PROCEDURES	REVISION NUMBER 18-001

PURPOSE

The purpose of the Fee Imposition Report is to obtain information specified in the Illinois State Auditing Act (30 ILCS 5/3-8.5). The information is compiled in a report by the Comptroller's Office and submitted annually in a preliminary manner to the General Assembly by September 1. The Comptroller's Office has an Internet-based Agency Fee Imposition Reporting System. All agencies must submit their reports using this system.

GENERAL

Fees are charges by State agencies to citizens and private organizations. They include assessments, fares, fees, fines, levies, licenses, penalties, permits, registrations, tolls, and tuition. They do not include the following:

- Criminal and civil penalties (e.g., court fines, speeding tickets).
- Charges to State employees for insurance and retirement.
- Charges commonly considered taxes (e.g., hotel operators' tax, liquor taxes, sales and use taxes).

CONTENTS

State agencies should use the online Fee Imposition Reporting system at the Comptroller's website, <http://www.apps.ioc.state.il.us/office/FeeRptSQL/Login/>, for reporting fee information. Information requested is as follows:

REFERENCE

CONTENTS

- (1) Enter the three-digit Comptroller-assigned agency number.
- (2) Enter the Comptroller-assigned user ID and password.
- (3) Fill out the acknowledgement page with the name of the user and the user's telephone number, fax number, and email address. Click "yes" or "no" to indicate whether the agency collected any fees in the applicable fiscal year.
- (4) Go to the Fee Registry screen and select a specific agency-assigned internal fee number. Fees that were entered in previous years will already be there. Fees may be added using the "Go to Add Form" button. They may be deleted using the "Delete Record" button or renamed using the "Update Record" button.

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OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.16.20 2 of 4
SUB-SECTION	AGENCY FEE IMPOSITION REPORTING	EFFECTIVE DATE July 1, 2019
PROCEDURE	PROCEDURES	REVISION NUMBER 20-001

REFERENCE

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- (5) For each fee number, enter the name of the fee.
- (6) Go to the “Fee Description A” screen. Enter a brief description of the fee, the fee’s purpose, the population charged the fee, and the use of the fee, if revenues are earmarked. Enter the statutory citation from the Illinois Compiled Statutes that provides authority to charge the fee and the Illinois Administrative Code citation that contains the rules applicable to the fee, along with any other appropriate sources that provide authority to charge the fee.
- (7) Go to the “Fee Description B” screen. Enter the administrative costs associated with collecting the fee. Indicate whether the fee program goals as specified in (6) were met, and enter an analysis of the degree to which the goals were achieved.
- (8) Indicate whether the fee is a user charge. User charges are charges intended to reimburse government for all or some of the cost of providing a service or operating a program; the revenues derived from a user charge must be deposited into a fund that supports the program. Tuition is an example of a user charge because it supports the operations of the university receiving the tuition. On the other hand, any fee with revenues deposited into the General Funds is not a user charge.
- If the agency user checks the box indicating that the fee is a user charge, a series of questions will appear after clicking the “Update Record” button. The user will need to indicate whether the user charge financially supported a program (a) fully, (b) partially, or (c) not at all. The user will then need to enter an analysis of the degree to which the user charge supported the program, and the percentage of program costs that were covered by the user charge revenues.
- (9) Go to the “Fee Description C” screen. Enter the names of programs funded with revenue from the fee. Enter the statutory citation from the Illinois Compiled Statutes and enter the citation from the Illinois Administrative Code that provides authority to fund the programs with revenue from the fee, along with any other appropriate sources that provide such authority.

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SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.16.20 3 of 4
SUB-SECTION	AGENCY FEE IMPOSITION REPORTING	EFFECTIVE DATE July 1, 2017
PROCEDURE	PROCEDURES	REVISION NUMBER 18-001

REFERENCE

CONTENTS

When the revenues from a fee are used for multiple programs, the information for each program should be entered as a separate record. After the information is entered for each program, click the “Add Record” button to clear the screen and allow the new program to be described.

- (10) Go to the “Rates” screen. Describe the basis for determining the fee rate. If not set by statute, specify the methodology used to determine the fee rate. Enter the rate classification describing how the fee is levied (e.g., per license issued, per credit hour) and, for fees with multiple rates, the class to which the rate applies (e.g., rate for seniors 65 and older, rate for vehicles 8,000 lbs. to 12,000 lbs.). Enter the number of people who were charged the fee. Indicate whether the fee is in dollars, or is a percentage of spending. Lastly, enter the fee rate.

- (11) Go to the “Deposits” screen. A separate record needs to be completed for each SAMS receipt account (an account has a unique fund, class, and source number). For each receipt account receiving fee revenues, enter (a) the four digit SAMS fund number; (b) the SAMS revenue class code; (c) the SAMS revenue source code; and (d) the SAMS receipt subsource code. The codes are available through drop down boxes. For each such record, enter the amount deposited during the applicable fiscal year.

If a fee is deposited into multiple receipt accounts, use the “Go to Add Form” button after all the deposit information has been entered for a receipt account to allow the information to be entered for the next receipt account. The “Next” and “Previous” buttons allow movement between deposits for a particular fee.

An example of the “Deposits” screen is on the following page.

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OFFICE OF THE COMPTROLLER**

SECTION MISCELLANEOUS

PROCEDURE - PAGE NO.
33.16.20 4 of 4

SUB-SECTION AGENCY FEE IMPOSITION REPORTING

EFFECTIVE DATE
January 1, 2019

PROCEDURE PROCEDURES

REVISION NUMBER
19-002

The screenshot shows the 'Fee Imposition Report' interface for the Office of the State Comptroller (360) Deposits. At the top, there is a navigation bar with links: Comptroller's Web Site, Welcome, Sections, Administrator, Report Menu, Change Password, User Guide, Manage Users, and Logoff. Below the navigation bar is a blue header box with the text 'Fee Imposition Report Office of the State Comptroller (360) Deposits'. A green status bar indicates 'Positioned on the first record'. Below this are two sets of navigation buttons: 'EDIT RECORD', 'DELETE RECORD', and 'GO TO ADD FORM' for each record. The first set of buttons is positioned above a table of record details, and the second set is positioned below it. The table details are as follows:

Fee Number:	01	Fee Name:	Cemetery Registration Fee
Fund:	0543	Fund Name:	Comptroller's Administrative Fund
SAMS Revenue Class Code:	060	SAMS Revenue Class Description:	Cemetery Care
SAMS Revenue Source Code:	0046	SAMS Revenue Source Description:	Cemetery Care
SAMS Subsource Code:	000		
Receipt Amount:	\$ 105		

REFERENCE

CONTENTS

(12)

When all the data has been accurately entered, submit the report by pressing the "Submit Report" button.

FILING INSTRUCTIONS:

The annual fee data must be submitted to the Comptroller's Office by August 1 of each year.

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OFFICE OF COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.17.10 1 of 1
§SUB-SECTION	DEBT TRANSPARENCY ACT REPORTING	EFFECTIVE DATE July 1, 2020
PROCEDURE	STATUTE REFERENCE	REVISION NUMBER 21-001

STATUTE REFERENCE

The statutory authority requiring State agencies to file reports of State liabilities held at the agencies, commonly referred to as Debt Transparency Act reports, is contained in the State Finance Act (30 ILCS 105/9.08):

- (a) Each State agency shall provide a report to the State Comptroller identifying: (i) current State liabilities held at the agency, by fund source; (ii) whether the liabilities are appropriated; and (iii) an estimate of interest penalties accrued under the State Prompt Payment Act under criteria prescribed by the State Comptroller. The report shall be provided monthly in a time and form prescribed by the State Comptroller in which the State Comptroller may provide a waiver to the monthly reporting requirement if a State agency does not have State liabilities.
- (b) As soon as possible after receiving a report from a State agency under subsection (a) of this Section, the State Comptroller shall post on his or her public-facing website the amount reported by the State agency.
- (c) For purposes of this Section, “State agency” means: all executive branch officers, boards, commissions and agencies created by the Constitution; all officers, departments, boards, commissions, agencies, institutions, authorities, universities, bodies politic and corporate of the State; and administrative units or corporate outgrowths of the State government which are created by or pursuant to statute, other than units of local government and their officers, school districts and boards of election commissioners; and all administrative units and corporate outgrowths of the above and as may be created by executive order of the Governor. “State agency” does not include any officer, department, board, commission, agency, unit, or authority of the legislative or judicial branch.

**STATE OF ILLINOIS
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SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.17.20 1 of 4
SUB-SECTION	DEBT TRANSPARENCY ACT REPORTING	EFFECTIVE DATE July 1, 2020
PROCEDURE	PROCEDURES	REVISION NUMBER 21-001

PURPOSE

The purpose of Debt Transparency Act reports is to provide information required to satisfy the monthly state agency reporting requirement as specified in the State Finance Act 30 ILCS 105/9.08. This data will be summarized in a publication to be issued by the Illinois Office of Comptroller.

GENERAL

State agencies and universities are required to report monthly, among other items: the current liabilities held at the agency, the fund source of the liabilities, whether the liabilities are appropriated and, if applicable, the estimated Prompt Payment Interest or Timely Payment Interest accrued.

Debt Transparency Act reports should be submitted to the Illinois Office of Comptroller in Excel using only the appropriate SCO-961 form (available on the Comptroller's website at <https://illinoiscomptroller.gov/agencies/resource-library/accounting-forms/>) and rounded to the nearest thousand dollars, not reported in thousands of dollars (e.g., \$12,745,890 should be reported as \$12,746,000).

To maintain uniformity and consistency among agency submissions, which are posted for public viewing on the Office of Comptroller's website, only SCO-961 forms provided by the Office of Comptroller should be used and submitted to the Office of Comptroller. Forms should not be modified or altered beyond entering the required data and explanatory information. Reports should not be submitted in PDF format.

The data submitted to the Office of Comptroller is intended to capture agency liabilities as of the last day of the reporting period (i.e., the last business day of the month).

Reports are due on the 10th calendar day of each month. If the 10th calendar day falls on a State holiday and/or weekend, the report is due the business day prior to that State holiday and/or weekend.

The report should be sent via email to dtareport@illinoiscomptroller.gov. The subject of the email should be "Debt Transparency Act Report" and the body of the email should include the following fields: agency name, agency number, agency contact person, and agency contact phone

**STATE OF ILLINOIS
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SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.17.20 2 of 4
SUB-SECTION	DEBT TRANSPARENCY ACT REPORTING	EFFECTIVE DATE July 1, 2020
PROCEDURE	PROCEDURES	REVISION NUMBER 21-001

number. The Excel report should be attached to the email. If the agency is reporting \$0 liabilities, that should be noted in the body of the email, and the Excel attachment is not required.

The formatting of the Debt Transparency Act report should be followed, with columns corresponding to the SCO-961 form, as explained below. Submissions that do not follow the format prescribed by the Office of Comptroller in this manual will be considered non-compliant.

CONTENTS

Column A: Fund Source – Agencies should report their liabilities held at the agency as one of the three following major fund sources: General Funds (as defined in 15 ILCS 20/50-40), Federal Trust Funds or Other State Funds (also see SAMS Manual procedures 09.50.10 – 09.50.55). Agencies should report their total liabilities in the major fund source row. Additionally, if any single, individual fund has more than \$1 million in liabilities in any column as of the reporting period date, the fund must be disclosed on a separate row in the report.

Column B: Agency Liabilities –This column should include all current liabilities held at the agency as of the last day of the reporting period, regardless of whether the agency has sufficient appropriation to cover the liability. Liabilities associated with continuing or non-appropriations should also be included in the agency’s liabilities. For the purposes of this report, a liability is recognized when the agency is in receipt of an invoice/bill or other documentation containing sufficient information necessary to process a payment. Although the assignment of an appropriation is not required to be considered a liability, the fund or funds from which the payment(s) will be made will need to be specified. If the fund is not determinable at the reporting period date, the liability should be assigned to the most likely fund from which it will be paid.

Intergovernmental payments (including Revolving Fund payments) and agency liabilities that have been initiated into the Court of Claim process should be included in each agency’s individual report. Payroll liabilities (including accrued vacation and sick pay) should not be included.

Column C: Late Payment Interest – This column should include Prompt Payment Interest payments (30 ILCS 540) or Timely Pay Interest payments (215 ILCS 5/368 (a)) when the associated warrants have already been issued by the Office of the Comptroller and the agency has not sent the interest vouchers to the Office of the Comptroller. These Prompt Payment Interest and Timely Pay Interest payments should not be included in Columns B, G, H, I, J or K.

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SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.17.20 3 of 4
SUB-SECTION	DEBT TRANSPARENCY ACT REPORTING	EFFECTIVE DATE July 1, 2020
PROCEDURE	PROCEDURES	REVISION NUMBER 21-001

Column D: Estimated Pending Liabilities – An estimate of any fund liabilities over \$1 million incurred by the State but not yet properly invoiced to the State should be reported as pending liabilities. Agencies should develop an estimation technique that has documented procedures that can be reviewed by the Office of the Comptroller upon request or by the agency’s auditors. Agencies should use the Narrative section of the SCO-961 form to describe the estimation technique used or provide any other relevant explanations or comments. The estimated liabilities in Column D should not be included in Column B.

Column D should not include Prompt Payment Interest or Timely Pay Interest calculated on vouchers that are still held by the agency. This Prompt Payment Interest should be reported in columns G, H, I and J, and the Timely Pay Interest should be reported in Column K.

Intergovernmental payments (including Revolving Fund payments) should be included in each agency’s individual report. Payroll liabilities (including accrued vacation and sick pay) should not be included.

Column E: Liabilities to be Submitted Within 10 Days – In this column, identify the portion of liabilities from columns B, C and D, greater than \$10 million, that are anticipated to be submitted to the Office of Comptroller for payment processing within 10 days after the report is submitted to the Office of Comptroller. For example, if the report is submitted to the Office of Comptroller on the ninth calendar day of the month, the amount in this column should be what the agency expects to submit to the Office of Comptroller through the 19th calendar day of the month.

Column F: Unappropriated Liabilities – This column should report any projected shortfalls in appropriations for the current fiscal year relative to the expected liabilities (including anticipated payroll costs) estimated for the fiscal year. These shortfalls may result in the need for supplemental appropriations to pay all liabilities in the current fiscal year. For example, an agency expects to incur \$250,000 of liabilities from the General Revenue Fund for fiscal year 2018, but it only has \$235,000 in appropriation authority. The agency would report \$15,000 in Column F. This amount can include estimated shortfalls in the current fiscal year that are expected to result from insufficient appropriations in prior fiscal years. This column is not intended for non-appropriated activity. If a shortfall is reported during any reporting period, an explanation is to be provided in the Narrative section on the SCO-961 form.

Columns G, H, I, J and K: Estimated Late Payment Interest Penalties Accrued – These columns should include Prompt Payment Interest or Timely Pay Interest calculated on vouchers that are still held by the agency. The interest should be calculated to the end of the reporting period. Prompt Payment Interest should be reported as to the age of the associated vouchers in the

**STATE OF ILLINOIS
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SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.17.20 4 of 4
§SUB-SECTION	DEBT TRANSPARENCY ACT REPORTING	EFFECTIVE DATE July 1, 2020
PROCEDURE	PROCEDURES	REVISION NUMBER 21-001

applicable column: Column G – Interest owed on vouchers aged between 91 and 120 days late; Column H – between 121 and 180 days late; Column I – between 181 and 365 days late; and Column J – more than 365 days late. Timely Pay Interest should be reported in Column K for associated vouchers more than 30 days late. Agencies reporting Timely Pay Interest should complete the SCO-961A form to provide additional details on the interest. The form is available on the Comptroller’s website at illinoiscomptroller.gov/agencies/resource-library/accounting-forms/.

Variance Analysis: If a separately reported fund from Columns B or Column D has either a negative variance or a positive variance from the prior reporting period that is greater than \$10 million, agencies must provide an explanation in the Variance Analysis section of the form. Agencies may also use this section to further explain any other variations in their Debt Transparency Act report.

Narrative: This section can be used to explain any estimation techniques used or to provide any other relevant explanations or comments the agency wishes to include.

Variance Analysis and Narrative example text: Example text for variance analysis and narrative is provided in the sample SCO-961 forms on the Office of Comptroller’s website. If your agency requires a variance analysis or narrative for the respective reporting period, please revise text accordingly. If your agency has no variance analysis or narrative for the respective period, delete the line of example text.

Universities: Due to unique funding, the Office of Comptroller has provided separate reporting requirements for state universities. Universities should complete the SCO-961B form available on the Comptroller’s website at illinoiscomptroller.gov/agencies/resource-library/accounting-forms/.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Department of Illinois
Agency Number: 400
Reporting Period Ending: October 31, 2019

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ¹ only	
400	General Funds*	\$27,000,000	\$120,000	\$4,991,002	\$500,000	\$0	\$25,000	\$10,000	\$5,000	\$6,000	\$0
400	0001	\$25,000,000	\$100,000	\$2,450,002	\$250,000	\$0	\$25,000	\$10,000	\$5,000	\$6,000	\$0
400	0005	\$2,000,000	\$20,000	\$2,541,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0
400	Federal Funds*	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400	XXXX										
400	All Other Funds*	\$0	\$0	\$0	\$0	\$0	\$1,000	\$5,000	\$3,000	\$2,000	\$0
400	0907	\$542,000	\$10,000	\$26,000	\$5,000	\$0	\$1,000	\$5,000	\$3,000	\$2,000	\$0
400	Totals	\$27,500,000	\$120,000	\$4,991,002	\$500,000	\$0	\$26,000	\$15,000	\$8,000	\$8,000	\$0

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

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

Variance Analysis

The reason for 60% increase in GRF liabilities from the prior month is due to a quarterly increase in expenditures.

Narrative

The methodology for estimation of Column D is based on a monthly average of the last 12 months of expenditures of this nature.





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name:
Agency Number: XXX
Reporting Period Ending:

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

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

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

Variance Analysis

Example: The reason for 60% increase in GRF Liabilities from the prior month is due to delay in grant funding.

Narrative

Example: The methodology for estimation of Column D is based on a monthly average of the last 12 months of expenditures of this nature.





Debt Transparency Act Report - Timely Pay

Agency Name:
Agency Number: XXX
Reporting Period Ending:

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

Agency Number	Major Fund Source	Late Interest Reporting (Timely Pay Detail)					
		Estimated Timely Pay Interest Penalties (between 31 and 60 days late)	Estimated Timely Pay Interest Penalties (between 61 and 90 days late)	Estimated Timely Pay Interest Penalties (between 91 and 120 days late)	Estimated Timely Pay Interest Penalties (between 121 and 180 days late)	Estimated Timely Pay Interest Penalties (between 181 and 365 days late)	Estimated Timely Pay Interest Penalties (more than 365 days late)
XXX	General Funds* XXXX	\$0	\$0	\$0	\$0	\$0	\$0
XXX	Federal Funds* XXXX	\$0	\$0	\$0	\$0	\$0	\$0
XXX	All Other Funds* XXXX	\$0	\$0	\$0	\$0	\$0	\$0
XXX	Totals	\$0	\$0	\$0	\$0	\$0	\$0

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

Variance Analysis

Example: The reason for 60% increase in GRF Liabilities from the prior month is due to delay in grant funding.

Narrative

Example: The methodology for estimation of Column D is based on a monthly average of the last 12 months of expenditures of this nature.





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report - Universities

Agency Name:
Agency Number: XXX
Reporting Period Ending:

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

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

Narrative

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION MISCELLANEOUS

PROCEDURE - PAGE NO.
33.18.20 1 of 4

SUB-SECTION STATE AGENCY IT CONTRACT REPORTING

EFFECTIVE DATE
January 1, 2020

PROCEDURE PROCEDURES

REVISION NUMBER
NEW

PURPOSE

Pursuant to the Comptroller's authority to develop a uniform state accounting system (15 ILCS 405/7), the Comptroller's authority to examine documentation to determine whether vouchers meet all legal requirements (15 ILCS 405/9), and the Comptroller's authority to require State agencies to use certain forms (15 ILCS 405/14), the purpose of the IT Milestone Report is to provide transparency into the contracts for outside vendors and hold entities accountable for meeting critical deadlines and spending within the guidelines of their agreements with state agencies.

GENERAL

IT Milestone Reports should be submitted to the Illinois Office of Comptroller in a Word document using the appropriate C-20 form, which is available on the Comptroller's website at <https://illinoiscomptroller.gov/agencies/resource-library/accounting-forms/>.

The C-20 will provide a progress report of each Professional & Artistic (P&A) contract (Class Code 45) greater than \$5 million and with a term greater than 12 months associated with an information technology project.

Reports are due annually on October 31. If the 31st calendar day falls on a State holiday and/or weekend, the report is due the workday prior to that State holiday and/or weekend.

The Milestone Report for contracts meeting the established criteria with a start date on or after July 1, 2019 are due October 31, 2020 for progress through September 30, 2020.

Annual updates will be required throughout the contract term with a final report expected by October 31 of the year after the contract ends. The table below summarizes the reporting timeline:

Contract Start Date	Progress Reported Thru	Progress Report Due
Before 7/1/2019*	9/30/2019	10/31/2019
On or After 7/1/2019	9/30/2020	10/31/2020

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.18.20 2 of 4
SUB-SECTION	STATE AGENCY IT CONTRACT REPORTING	EFFECTIVE DATE January 1, 2020
PROCEDURE	PROCEDURES	REVISION NUMBER NEW

EXAMPLE 1:

A contract started July 1, 2018 that continues through June 30, 2021. The first Milestone Report is due October 31, 2019 (progress through September 30, 2019). An update is due October 31, 2020 with the final report due October 30, 2021.

EXAMPLE 2:

A contract term is April 1, 2019 through March 31, 2025. The first Milestone Report is due October 31, 2019 (progress through September 30, 2019) with updates filed annually in years 2020 through 2024 and a final report due October 31, 2025.

EXAMPLE 3:

A contract begins January 1, 2020 and ends December 31, 2025. The first Milestone Report is due October 31, 2020 (progress through September 30, 2020) with updates filed annually in years 2021 through 2025 and a final report due by October 31, 2026.

The report should be sent via email to Milestones@illinoiscomptroller.gov. The subject of the email should be "IT Milestone Report" and the body of the email should include the following fields:

- Agency name;
- Agency number;
- Agency contact person; and
- Agency contact phone number.

For each report attached to the email, the email should list the obligation number and vendor. Multiple reports may be attached to one email, but a separate report is required for each contract. The Word document report should be attached to the email.

The formatting of the IT Milestone Report should be followed using the C-20 form in the format explained below:

CONTENTS

The IT Milestone Document (C-20), when submitted, must contain those data elements indicated on Exhibit 33.18.20-A. The reference numbers next to each data element refer to the items shown in Exhibit 33.18.20-A and Exhibit 33.18.20-B.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.18.20 3 of 4
SUB-SECTION	STATE AGENCY IT CONTRACT REPORTING	EFFECTIVE DATE January 1, 2020
PROCEDURE	PROCEDURES	REVISION NUMBER NEW

1. Check the appropriate box to indicate the content of the report. Options include:
 - a. Contract in Effect for less than 12 months
 - b. Contract Complete – Final Report
 - c. Progress Report as of: (date)
2. Agency Number – Enter the three-digit agency number.
3. Agency Name – Enter the agency’s full name (no abbreviations).
4. Contract Number – Enter the 10 alphanumeric characters. Do not include the fiscal year indicator.
5. Vendor Name – Enter the vendor’s full name (no abbreviations).
6. Contract Term – Enter the contract term.
7. Conflict of Interest Disclosures for all Involved Individuals – Were disclosures obtained for all interested parties? Indicate Yes or No. If no, attach an explanation.
8. Business Enterprise Program (BEP) Goal – Did the solicitation contain a BEP goal? Indicate Yes or No. If no, attach an explanation and/or waiver.
9. Description of Milestone/Deliverables – Reports for contracts in effect for less than 12 months will identify milestones and due dates. Subsequent reports will provide an update for each milestone/deliverable scheduled to be completed during the reporting period. The report will be a composite with future updates added each year to track the progress of the project.

Deliverables are expected work product as defined in the contract: the actual contractual work product as defined in the statement of work; the desired goods or services described in a statement of requirement, specifications, scope of work, or other similar components to be provided under the contract. A description of deliverables received or services rendered is required for all contracts, including time and material contracts.
10. Due Date – For each milestone/deliverable as established in contract.
11. Actual Completion Date – If milestone/deliverable met, date completed. Indicate “ongoing” if project is still in process.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION MISCELLANEOUS

PROCEDURE - PAGE NO.
33.18.20 4 of 4

SUB-SECTION STATE AGENCY IT CONTRACT REPORTING

EFFECTIVE DATE
January 1, 2020

PROCEDURE PROCEDURES

REVISION NUMBER
NEW

12. Projected Completion Date – If milestone/deliverable was not met in the established timeframe, note projected date to be completed.

13. Comments – Provide explanation as to why due date was not met.

Completed C-20 reports will be posted on the Comptroller’s website. Do not include any confidential or proprietary information.



IT Milestone Report

(SAMPLE ONLY - blank C-20 can be found at <https://illinoiscomptroller.gov/agencies/resource-library/accounting-forms/>)

Contract in Effect <12 months <input type="checkbox"/>		Contract Complete-Final Report <input checked="" type="checkbox"/>		Progress Report as of:	
Agency Number: 360		Agency Name: Illinois Office of Comptroller		Report Date: September 30, 2019	
Contract Number: 0123456789			Contract Term: July 1, 2017 – June 30, 2025		
Vendor Name: IT Solutions Inc.			Lifetime Contract Amount: \$5,500,000.00		
Conflict of Interest Disclosures for all Involved Individuals? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, attach explanation.			Business Enterprise Program (BEP) Goal? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, attach explanation.		

Description of Milestone/Deliverable	Due Date	Actual Completion Date	Projected Completion Date	Comments – Required if Due Date Was Not Met
Phase 1 Project/Design Plan Project kick-off Site Survey	12/31/2018	12/27/2018		
Implementation	2/10/2019	2/10/2019		
Data Conversion & Mapping	6/30/2019	6/30/2019		

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.20.20 1 of 5
SUB-SECTION	PUBLIC ACCOUNTABILITY REPORTING	EFFECTIVE DATE July 1, 2020
PROCEDURE	INPUT PROCEDURES	REVISION NUMBER 21-001

PURPOSE

The purpose of the Public Accountability Report (PAR) is to provide information on the service efforts, costs, and accomplishments of state agencies and universities and their major programs. This report is to be submitted annually to the Illinois Office of Comptroller (IOC) as part of the year-end reporting package. The PAR is due to the IOC by November 15.

The IOC has developed an Internet-based reporting system for collecting data from state agencies and universities. The reporting system is available through the Comptroller's Public Accountability Report web page.

GENERAL

The Public Accountability Report is consistent with expectations and other reporting requirements regarding performance measurement already existing in Illinois state statutes. The Fiscal Control and Internal Auditing Act (30 ILCS 10/1001, *et seq.*) requires controls to ensure "resources are utilized efficiently, effectively, and in compliance with applicable law." (30 ILCS 10/3001(1)) It is not possible to demonstrate efficiency or effectiveness without appropriate measures of efforts, costs, and accomplishments. Additionally, the Civil Administrative Code of Illinois (Part 2) requires "an annual accountability report" from each department of state government listed in 20 ILCS 5/5-15. (15 ILCS 20/50-15)

As stipulated in Public Act 86-1415 (15 ILCS 405/6.01), effective September 11, 1990, the Comptroller is responsible for defining financial reporting requirements for Illinois state agencies:

The Comptroller shall specify and establish the financial accounting and reporting standards and principles to be used by all State government and State agencies.... These standards and principles shall be known as the Generally Accepted Accounting Standards and Principles for Illinois State Government, and shall, whenever possible, be compatible with any similar nationally existing generally accepted accounting standards and principles for government.

Performance measures and results shall be posted on the Comptroller's website. (15 ILCS 20/50-25)

The core mission of the IOC is to provide quality fiscal information. It is the position of the IOC that fiscal information that consists solely of *financial* information is lacking an acceptable level of quality. Such financial information must be coupled with *non-financial* information (i.e., information on service efforts and accomplishments) if the financial information is to be meaningful.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.20.20 2 of 5
SUB-SECTION	PUBLIC ACCOUNTABILITY REPORTING	EFFECTIVE DATE July 1, 2020
PROCEDURE	INPUT PROCEDURES	REVISION NUMBER 21-001

The Governmental Accounting Standards Board (GASB) is the highest source of accounting and financial reporting guidance for state and local governments and retains ultimate authority over all external financial reporting by governmental entities. GASB’s Suggested Guidelines for Voluntary Reporting of Service Efforts and Accomplishments (SEA) Performance Information “are intended to help state and local governments that choose to communicate SEA performance information to citizens, elected officials, and other interested parties to do so effectively.... The reporting of SEA performance information better meets the needs of users of governmental financial information by enhancing both accountability and transparency of those governments who choose to report this information.” (GASB News Release, July 14, 2010) GASB’s Suggested Guidelines are a useful reference for preparing an agency’s PAR. This guidance includes the characteristics that agencies should strive for in performance data: relevance, understandability, comparability, timeliness, consistency, and reliability.

In general, the IOC does not establish the performance indicators, measures, or standards for an agency’s PAR. State agencies are typically expected to develop valid and generally accepted SEA indicators for approval by the IOC, which may advise and direct agencies on reporting for specific programs or services; gather the data required for the indicators; and report performance results in the form prescribed herein. It is assumed that a significant amount of information is already available for SEA reporting based on the statutory provisions and requirements previously cited.

Agencies should not intermingle SEA information from different programs or services, but should prepare separate SEA reports for each distinct agency function, program, or service being reported.

Agencies should also be able to substantiate their reports by maintaining adequate and appropriate documentation to support their mission statements, goals, objectives, and performance measures. This would include such elements as statutory or other authoritative sources for programs, mission statements, goals and objectives, definitions of performance indicators and data, the data collection and reporting process, the data storage and retrieval environment, etc.

REPORTING DATES

State agencies and universities report SEA information annually to the IOC, as prescribed in the following instructions, according to the schedule below:

By **August 15**, agencies and universities submit for the approval of the IOC a list of all programs that have been modified since the most recently published PAR. Agencies and universities will also submit for the approval of the IOC a list of any modifications or additions in specific performance measures (input indicators, outcome indicators, external benchmarks, output indicators, and efficiency/cost-effectiveness indicators) that the agency proposes for each of the programs to be included in the PAR. Prior fiscal year

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.20.20 3 of 5
SUB-SECTION	PUBLIC ACCOUNTABILITY REPORTING	EFFECTIVE DATE July 1, 2020
PROCEDURE	INPUT PROCEDURES	REVISION NUMBER 21-001

indicators are only allowed to be deleted at the discretion of the IOC. (This information is to be submitted on worksheets provided by the IOC. See Exhibit 33.20.20-A. Information previously entered on Exhibit 33.20.20-B may now be entered directly in the PAR Portal.)

By **November 15**, agencies and universities submit their final SEA data to the IOC using the PAR Portal on the IOC website.

Failure to submit these reports by the deadlines could result in a delinquency letter to the Office of the Auditor General.

INSTRUCTIONS

State agencies and universities should use the online PAR Portal on the IOC website, <https://pareporting.illinoiscomptroller.gov/login>, for reporting SEA information. Information requested is as follows:

- 1) Agency or University: Indicate the name of the agency or university, department, board, or commission submitting the report.
- 2) Program Name: Identify the program under which the performance data are grouped or classified.
- 3) Source of Funds: Identify the state fund or funds supporting the program or service.
- 4) Statutory Authority: Cite the statute from which authority is derived for the program and its mission and goals.
- 5) Mission Statement: Provide a general statement of the program's purpose and reason for being as derived from its origin (statute or other authoritative source). A mission statement should define what the program aims to do, why, and for whom.
- 6) Goals: Provide broad, but clear statements of intent that project the general outcomes the program was designed to accomplish. Goals anticipate the outcome indicators (see below) but are not as specific or measurable.
- 7) Objectives: Provide specific measurable objectives in support of the goals that describe the end results that a service or program is expected to accomplish in a given time period.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.20.20 4 of 5
SUB-SECTION	PUBLIC ACCOUNTABILITY REPORTING	EFFECTIVE DATE July 1, 2020
PROCEDURE	INPUT PROCEDURES	REVISION NUMBER 21-001

- 8) **Performance Indicators:** The report form provides for definition of performance indicators and reporting of performance data. First, indicate the specific performance indicators for each category of indicator (input, output, outcome, etc.). Then, provide the specific data for each performance indicator for each year applicable. Also report the targets that were set for each indicator for the current fiscal year and establish targets for the ensuing fiscal year. The categories of indicators include:

Measures of Accomplishments

- 9) **Input Indicators:** These are measures of the financial and non-financial resources applied in providing services (e.g., total expenditures, total appropriated expenditures, full-time equivalents, etc.). All SEA reports should identify at a minimum the total dollar value of resources provided to the program or service being reported.
- 10) **Output Indicators:** These are measures of the number of units produced or services provided by a program (sometimes referred to as activity or workload measures). They are measures of the quantity of the work produced (e.g., the number of students enrolled or clients served, the number of projects completed, etc.).

Measures of Efforts

- 11) **Outcome Indicators:** These are measures of the results achieved, at least in part, because of the services provided (e.g., percent of lane-miles of road maintained in a certain condition, the change in students' test scores, level of customer satisfaction, etc.).

Measures Relating Efforts to Accomplishments

- 12) **Efficiency/Cost-Effectiveness Indicators:** These are measures of the cost per unit of output or outcome (e.g., cost per lane-mile of road repaired, cost per student graduated, etc.).

Other Measures

- 13) **External Benchmarks:** For comparative purposes, a program's outcome and efficiency/cost-effectiveness indicators should be presented, where possible, in conjunction with similar measures of a comparable program, a regional or national average, or an established industry or federal standard. These measures should come from an authoritative source.
- 14) **Explanatory Information:** Provide any explanatory information that helps clarify the specific performance information reported. Particular emphasis should be placed on outcomes. Agencies that

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.20.20 5 of 5
SUB-SECTION	PUBLIC ACCOUNTABILITY REPORTING	EFFECTIVE DATE July 1, 2020
PROCEDURE	INPUT PROCEDURES	REVISION NUMBER 21-001

claim “cost savings” or “jobs created” must use this part of the report to present their methodologies for making those calculations. Other types of explanatory information might include:

- environmental, external, or other factors that can influence performance or help explain the context for the reported performance, including factors over which the agency has little or no control (e.g., demographics) and factors substantially within the control of the agency (e.g., staffing patterns);
- the limitations of the performance measurement system or specific performance measures;
- information that comments on or helps explain the specific level of performance; and
- information on actions that may alter or affect performance in the future.

15) Agency Narrative: Provide a brief narrative comprised of:

- a) a summary table of all the agency’s programs with their associated expenditures and average monthly staffing, summing to the totals of the agency as a whole;
- b) a brief description of the agency’s mission; and
- c) a brief description of the agency’s key programs and performance.

Each agency should submit only one narrative for all programs. Do not complete this section of the form for each program.



Public Accountability Report 2020 Program and Indicator Worksheet

Due Date: August 15, 2020

Please go to <https://par.illinoiscomptroller.gov> to review your agency's data from the previous fiscal year.

1. If programs and indicators will stay the same as the previous year, place an X here:
2. If programs and indicators need changes, provide them in the data entry form below. Use additional sheets if necessary.

Agency data will still have to be entered in the PAR Portal before November 15, 2020.

Agency:	Date Sent:
----------------	-------------------

PROGRAM NAME	ACTION (e.g., Add, Delete, Modify, etc.)

PROGRAM NAME	INDICATOR TYPE (e.g., Input, Output, Outcome/External Benchmarks, etc.)	INDICATOR NAME	ACTION (e.g., Add, Delete, Modify)

Please email the completed form by August 15, 2020 to PAR@illinoiscomptroller.gov.