

**STATEWIDE
ACCOUNTING
MANAGEMENT
SYSTEM**

SAMS MANUAL

**** PROCEDURE BULLETIN ****

Procedure Bulletin Number 94

Date: June 1, 2020

Effective Date: July 1, 2020

Material Transmitted: 9, 11, 15, 17, 20, 23, 25, 26, 27 and 33

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.

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REMOVE

Contact Listing

09.20.10 1-3 of 3
09.20.20 1-4 of 4
Exhibit 09.20.30-D
09.20.40 1-3 of 3
09.50.25 1-30 of 30
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15.20.55 1-3 of 3
15.20.90 1 of 1
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Exhibit 17.20.30-A

Exhibit 20.20.20-A

23.00.00 1-3 of 3
23.10.20 1-2 of 2

INSERT

Contact Listing

09.20.10 1-3 of 3
09.20.20 1-3 of 3
Exhibit 09.20.30-D
09.20.40 1-3 of 3
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Exhibit 17.20.30-A

Exhibit 20.20.20-A

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REMOVE

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 23.10.50 1 of 1
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 Exhibit 23.20.05-B

 Exhibit 23.20.50, pages 1-24 of 24,
 AND Appendices A, B and C
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 23.50.10 1-5 of 5

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INSERT

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 Exhibit 23.20.50, pages 1-26 of 26,
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STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

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REMOVE

31.10.10 1 of 1
31.10.20 1 of 1
31.20.10 1 of 1
31.20.20 1 of 1
31.30.10 1-3 of 3
Exhibit 31.30.10-A
31.30.20 1-2 of 2
Exhibit 31.30.20-A and B
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Exhibit 31.45.10-A and B

33.00.00 1 of 1
33.17.10 1 of 1
33.17.20 1-4 of 4
Exhibit 33.18.20-A
33.20.20 1-8 of 8

INSERT

31.10.10 1 of 1
31.10.20 1 of 1
31.20.10 1 of 1
31.20.20 1 of 1
31.30.10 1-3 of 3
Exhibit 31.30.10-A
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**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION

PROCEDURE - PAGE NO.

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SUB-SECTION

EFFECTIVE DATE

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

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION

PROCEDURE - PAGE NO.

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SUB-SECTION

EFFECTIVE DATE

July 1, 2020

PROCEDURE

WHOM TO CONTACT IF YOU HAVE QUESTIONS

REVISION NUMBER

21-001

<u>SECTION</u>	<u>INDIVIDUAL</u>	<u>TELEPHONE NUMBER</u>
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

**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.

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SECTION	FUNDS	PROCEDURE - PAGE NO. 09.20.10 2 of 3
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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.

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SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.20.10 3 of 3
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		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.

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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

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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.

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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.

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
409YOUTHHA	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

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		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.

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SECTION	FUNDS	PROCEDURE - PAGE NO. 09.50.25 1 of 30
SUB-SECTION	REFERENCE	EFFECTIVE DATE July 1, 2020
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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SECTION	FUNDS	PROCEDURE - PAGE NO. 09.50.25 2 of 30
SUB-SECTION	REFERENCE	EFFECTIVE DATE January 1, 2020
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	105/5.667	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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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	105/34	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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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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- 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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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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- 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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LEGISLATIVE

AGENCY GROUP CODE - 1

CODE ASSIGNMENT
AGENCY DIVISION

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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CODE ASSIGNMENT
AGENCY DIVISION

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

CODE ASSIGNMENT
AGENCY DIVISION

201		Supreme Court
	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

CODE ASSIGNMENT
AGENCY DIVISION

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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DEPARTMENTS

AGENCY GROUP CODE - 4

CODE ASSIGNMENT
AGENCY DIVISION

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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AGENCY DIVISION

	406	Agriculture (continued)
	88	Governors Discretionary Approp
	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
	89	Shared Services

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CODE ASSIGNMENT
AGENCY DIVISION

420	Commerce and Economic Opportunity
01	Local Projects
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
11	Local Projects
12	Local Projects
13	Local Projects
14	Local Projects
15	General Administration
16	Local Projects
17	Local Projects
18	Local Projects
19	Local Projects
20	Local Projects
21	Local Projects
22	Local Projects
23	Local Projects
24	Local Projects
25	Tourism
26	Local Projects
27	Local Projects
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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AGENCY DIVISION

420	Commerce and Economic Opportunity (Continued)
36	Local Projects
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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CODE ASSIGNMENT
AGENCY DIVISION

420	Commerce and Economic Opportunity (Continued)
94	Local Projects
95	Local Projects
96	Local Projects
97	Local Projects
98	Local Projects
99	Local Projects
426	Corrections
01	General Office
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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CODE ASSIGNMENT
AGENCY DIVISION

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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CODE ASSIGNMENT
AGENCY DIVISION

	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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CODE ASSIGNMENT
AGENCY DIVISION

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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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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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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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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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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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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497	Veterans' Affairs (continued)
30	State Approving Agency
40	State Veterans' Homes
88	Governors Discretionary Approp
89	Shared Services

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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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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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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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OTHER AGENCIES (Continued)

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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OTHER AGENCIES (Concluded)

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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SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2013
PROCEDURE	STATUTORY REFERENCE	REVISION NUMBER 13-002

"(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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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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- 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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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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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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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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- 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/>.

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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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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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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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- 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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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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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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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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- 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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- 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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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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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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- 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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- 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.

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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).

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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.

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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.

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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).

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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.

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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.

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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).

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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.

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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.

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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. |

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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. |

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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.

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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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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.30.30 2 of 4
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE July 1, 2017
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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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.30.30 3 of 4
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE July 1, 2017
PROCEDURE	CONTRACT AND OBLIGATION RECONCILIATION	REVISION NUMBER 18-001

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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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.30.30 4 of 4
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE July 1, 2017
PROCEDURE	CONTRACT AND OBLIGATION RECONCILIATION	REVISION NUMBER 18-001

- 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.

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.

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>			
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>	<u>BYTES</u>		<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.



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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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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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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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 FEDERAL AND STATE W-4 FORMS

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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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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 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		EXAMPLE 2	
LOCATION ADDRESS	11TH FLOOR	LOCATION ADDRESS	
DELIVERY ADDRESS	5160 YONGE ST	DELIVERY ADDRESS	123 N PARK AVE
CITY	TORONTO	CITY	NEW YORK
STATE		STATE	NY
ZIPCODE		ZIPCODE	10017
ZIPCODE EXTENSION		ZIPCODE EXTENSION	5518
FOREIGN STATE/ PROVINCE	ONTARIO	FOREIGN STATE/ PROVINCE	
FOREIGN POSTAL CODE	M2N 6L9	FOREIGN POSTAL CODE	
COUNTRY CODE	CA	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

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>			
Federal Exemptions	186	187	2	XX	calculations. <u>Valid Values</u> '1' = Single '2' = Married 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 ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</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</u> <u>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

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. 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

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>			
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</u> <u>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

DETAIL RECORD

<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

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

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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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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- 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.);

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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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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

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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.

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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.

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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.

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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.

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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.

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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;

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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
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
	30.

Expenditure Object	Obligation Number	F	Add 25 thru 29
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)

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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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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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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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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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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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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

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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.

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- (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.

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 Brthrd of Teamsters Lic Plates	350	410	033	0185	2249
Motor Vehicle Licenses	Intern'l Brthrd 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

**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
OFFICE OF COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.40.20 9 of 10
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE July 1, 2020
PROCEDURE	COMPTROLLER'S OFFSET SYSTEM	REVISION NUMBER 21-001

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.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.40.20 10 of 10
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE January 1, 2019
PROCEDURE	COMPTROLLER'S OFFSET SYSTEM	REVISION NUMBER 19-002

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.

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



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

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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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CONTENTS

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 Long-Term Obligations and Related Items June 30, 20 1	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Agency</td> <td style="width: 50%; border-bottom: 1px solid black; text-align: center;">2</td> </tr> <tr> <td>Agency #</td> <td style="border-bottom: 1px solid black; text-align: center;">3</td> </tr> <tr> <td>Fund</td> <td style="border-bottom: 1px solid black; text-align: center;">4</td> </tr> <tr> <td>Fund #</td> <td style="border-bottom: 1px solid black; text-align: center;">5</td> </tr> </table>	Agency	2	Agency #	3	Fund	4	Fund #	5
Agency	2								
Agency #	3								
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	68
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

SCO-540

**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.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.66	2 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2003	
PROCEDURE	NOTES PAYABLE SUMMARY (SCO-566)	REVISION NUMBER	
		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).

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.66	3 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2020	
PROCEDURE	NOTES PAYABLE SUMMARY (SCO-566)	REVISION NUMBER	
		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.

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.66	4 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2020	
PROCEDURE	NOTES PAYABLE SUMMARY (SCO-566)	REVISION NUMBER	
		21-001	

<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			\$	\$	\$

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.

SCO-566
1 of 2

State of Illinois Notes Payable Summary June 30, 20_____	Agency _____ Agency # _____ Fund Name _____ Fund # _____
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:								
	Principal	\$	\$	\$	\$	\$	\$	\$
	Interest	\$	\$	\$	\$	\$	\$	\$
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)	Principal	Interest	Principal	Interest
		\$ (13)	\$ (14)	\$ (14)	\$ (14)
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		\$ (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							
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.

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>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 Component Unit Trial Balance-Balance Sheet June 30, 20_____		Agency _____ Agency # _____										
		Nearest Thousand										PY GAAP Basis
		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	
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_____		Nearest Thousand										
		Current Year GAAP Basis									PY GAAP Basis	
Account Number	Account Description	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries		Total
Component Unit Name:												
<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_____										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:												
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								Eliminating Entries	Total	PY GAAP Basis
Account Number	Account Description	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7			
Component Unit Name:		(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)			
Assets												
101	Cash equity with the State Treasurer (including in-transit items)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (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)	
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 _____ Agency # _____
		Current Year GAAP Basis										PY GAAP Basis
Account Number	Account Description	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries	Total	
Component Unit Name:												
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											

State of Illinois Component Unit Trial Balance-Balance Sheet June 30, 20_____		Nearest Thousand									Agency _____ Agency # _____	
Account Number	Account Description	Current Year GAAP Basis							Eliminating Entries	Total	PY 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:												
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 COMPTROLLER**

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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.

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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.

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<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**

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<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.

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- | | |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (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. |

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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
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<u>REFERENCE</u>	<u>CONTENTS</u>
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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. |

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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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- | | |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (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>	_____	_____	_____
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	\$ (4a)	\$ (5a)	\$ (6a)	\$ (4b)	\$ (5b)	\$ (6b)
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	\$ (7a)	\$ (8a)	\$ (9a)	\$ (7b)	\$ (8b)	\$ (9b)
Less unaccrued appreciation	(10a)			(10b)		
Total	\$ (11a)			\$ (11b)		
2) Current year principal payments			\$ (12a)			\$ (12b)
3) Current year interest payments			\$ (13)			\$ (13b)
4) Unamortized premium at June 30			\$ (14)			\$ (14b)
5) Unamortized discount at June 30			\$(15a)			\$(15b)

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	\$ (16a)	\$ (17a)	\$ (18a)	\$ (16b)	\$ (17b)	\$ (18b)
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	\$ (19a)	\$ (20a)	\$ (21a)	\$ (19b)	\$ (20b)	\$ (21b)
2) Current year principal payments			\$ (22a)			\$ (22b)
3) Current year interest payments			\$ (23a)			\$ (23b)
4) Unamortized premium at June 30			\$ (24a)			\$ (24b)
5) Unamortized discount at June 30			\$(25a)			\$(25b)

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	
\$ (26)	\$ (27)	\$ (28)	\$ (29)	\$ (30)	\$ (31)	\$ (32)

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	\$ <u>34</u>	\$ <u>35</u>	\$ <u>36</u>	\$ <u>37</u>
Other				
Total	\$ <u>38</u>	\$ <u>39</u>	\$ <u>40</u>	\$ <u>41</u>

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	\$ <u>43</u>	\$ <u>44</u>
Buildings and Building Improvements		
Equipment		
Total Asset Cost	<u>45</u>	<u>46</u>
Less Accumulated Depreciation	<u>47</u>	<u>48</u>
Net Book Value	\$ <u>49</u>	\$ <u>50</u>

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

Years Ending June 30,	Operating Leases	Capital Leases		Installment Purchases	
		Principal	Interest	Principal	Interest
CY + 1	\$ <u>51</u>	\$ <u>52</u>	\$ <u>53</u>	\$ <u>54</u>	\$ <u>55</u>
CY + 2					
CY + 3					
CY + 4					
CY + 5					
CY + 6 thru 10 years					
CY + 11 thru 15 years					
CY + 16 thru 20 years					
Total minimum payments	\$ <u>56</u>	\$ <u>57</u>	\$ <u>58</u>	\$ <u>59</u>	\$ <u>60</u>
Less: amount representing executory costs		<u>61</u>			
Present value of net minimum lease payments		\$ <u>62</u>			
Future sublease rentals	\$ <u>63</u>	\$ <u>64</u>			

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

	Treasury Held Funds Spending	Locally Held Funds Spending	Total Spending
Minimum rentals	\$ <u>65</u>	\$ <u>65</u>	\$ <u>66</u>
Contingent rents	<u>67</u>	<u>67</u>	<u>68</u>
Total	<u>69</u>	<u>70</u>	<u>71</u>
Less: sublease rentals	<u>72</u>	<u>73</u>	<u>74</u>
Net	\$ <u>75</u>	\$ <u>76</u>	\$ <u>77</u>

IV. Extraordinary, Special Items and Endowment information

A. Extraordinary items (as reported on the financial statements)		
Description:	<u>78</u>	\$ <u>79</u>
B. Special items (as reported on the financial statements)	<u>80</u>	\$ <u>81</u>
Description:		
C. Endowment information (as reported on the financial statements)	<u>82</u>	\$ <u>83</u>
Description:		

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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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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>Student loan program, mortgage loan program. Facility lease and other capital lease agreements where the State is the lessor.</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>	

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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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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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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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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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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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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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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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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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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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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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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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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 activates of the fund.	Interest income on program loans.
956	Interest expense	Cash paid on debt and other interest expense paid on operating activates 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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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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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

**STATE OF ILLINOIS
OFFICE OF COMPTROLLER**

SECTION AGENCY REPORTING

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SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2020

PROCEDURE CHART OF ACCOUNTS

REVISION NUMBER
21-001

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.

**STATE OF ILLINOIS
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PROCEDURE - PAGE NO.
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SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2020

PROCEDURE CHART OF ACCOUNTS

REVISION NUMBER
21-001

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

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 SPICAL 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

**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

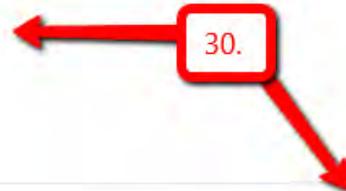
8.	Fiscal Year	2010
9.	Rate Type	Fixed
10.	Issue Date / Dated Date	08/13/2009
11.	Total Amount / Original Issue	\$66,500,000.00
12.	Purpose of Issue	Purpose of Issue
13.	Final Maturity Date	11/15/2035
14.	Date of Delivery	08/13/2009
15.	First Principal Payment Date	11/15/2024
16.	First Interest Payment 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. One arrow points to the 'Matur Dt' column header, and the other points to the 'Term Dt' column header in the table above.

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

**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 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.

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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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PROCEDURE SCHEDULE OF FOOTNOTE DISCLOSURE OF
CURRENT AND ADVANCE REFUNDING DEBT
(C-31)

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REFERENCE

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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PROCEDURE SCHEDULE OF FOOTNOTE DISCLOSURE OF
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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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

← Prev Save (Next) →

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

[Click here](#)
← Prev Save (Next) →

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SECTION MISCELLANEOUS

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SUB-SECTION

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§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.

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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
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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

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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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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

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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/.



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			

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SUB-SECTION	PUBLIC ACCOUNTABILITY REPORTING	EFFECTIVE DATE July 1, 2020
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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.

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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

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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.

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- 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

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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.

