

# Illinois

## Comprehensive Annual Financial Report

Fiscal Year 1992 July 1, 1991 — June 30, 1992

 Dawn Clark Netsch, Comptroller, State of Illinois

Cover: Nothing could be simpler than the three-bay English or “Yankee” barn. Many like this one in Adams County still exist throughout the United States. Barns over a hundred years old, which were never painted, have endured because of the quality of the wood. The care and time taken to hew and turn the timbers by hand aided in the natural seasoning or drying of the wood. Many barns built with properly seasoned pine hardened with age and assumed the properties of hardwood. The time ‘saved’ by mechanically dried wood today is really lost many times over by having to paint-preserve it or even replace the wood in a few years.

Printed by Authority of the State of Illinois

12/92 - 850 Job 25195

Text Printed On Recycled Paper

Cover Printed With Soyoil Ink

**This Page Intentionally Left Blank**



Round Barn 1916, Route 130 south of Charleston, Illinois

**Table of Contents**

**Comprehensive Annual Financial Report**

	Page		Page
<b>I. Introductory Section</b>		<b>Combining and Individual Fund Financial Statements</b>	
Table of Contents .....	i-v	<b>General Fund</b>	
Comptroller's Letter of Transmittal .....	vi-xx	Combining Schedule of Accounts-General Fund .....	67
Certificate of Achievement .....	xxi	Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balance-General Fund .....	68
Organization Chart .....	xxdi-xxvii	<b>Special Revenue Funds</b>	
<b>II. Financial Section</b>		Significant Special Revenue Funds Descriptions .....	69
Report of Auditor General .....	1	Combining Balance Sheet-Special Revenue Funds .....	70-73
<b>General Purpose Financial Statements</b>		Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Special Revenue Funds .....	74-77
Combined Balance Sheet-All Fund Types and Account Groups .....	4-5	Combining Balance Sheet-Office of the Attorney General .....	78
Combined Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-All Governmental Fund Types and Expendable Trust Funds .....	6	Combining Statement of Revenues, Expenditures, Other Uses of Financial Resources and Changes in Fund Balances-Office of the Attorney General .....	79
Combined Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)-All Budgeted Fund Groups .....	7-11	Combining Balance Sheet-Department of Agriculture .....	80
Combined Statement of Revenues, Expenses, and Changes in Retained Earnings/Fund Balances-All Proprietary Fund Types Nonexpendable and Pension Trust Funds .....	12	Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Agriculture .....	81
Combined Statement of Cash Flows-All Proprietary and Nonexpendable Trust Fund Types .....	13	Combining Balance Sheet-Department of Children and Family Services .....	82
Combined Statement of Changes in Fund Balances-University and College Fund Type .....	14-15	Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Children and Family Services ...	83
Combined Statement of University and College Current Funds-Revenues, Expenditures and Other Changes .....	16	Combining Balance Sheet-Department of Commerce and Community Affairs .....	84-85
Notes to the Financial Statements .....	17-66	Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Commerce and Community Affairs .....	86-87

	Page
Combining Balance Sheet-Department of Conservation .....	88
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Conservation .....	89
Combining Balance Sheet-Department of Corrections .....	90
Combining Statement of Revenues, Expenditures, Other Sources of Financial Resources and Changes in Fund Balances-Department of Corrections .....	91
Combining Balance Sheet-Department of Employment Security .....	92
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Employment Security .....	93
Combining Balance Sheet-Department of Energy and Natural Resources .....	94
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Energy and Natural Resources .....	95
Combining Balance Sheet-Department of Insurance .....	96
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Insurance .....	97
Combining Balance Sheet-Department of Mental Health and Developmental Disabilities .....	98
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Mental Health and Developmental Disabilities .....	99
Combining Balance Sheet-Department of Nuclear Safety .....	100
Combining Statement of Revenues, Expenditures, Other Sources of Financial Resources and Changes in Fund Balances-Department of Nuclear Safety .....	101
Combining Balance Sheet-Department of Professional Regulation .....	102

	Page
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Professional Regulation .....	103
Combining Balance Sheet-Department of Public Aid .....	104-105
Combining Statement of Revenues, Expenditures, Other Uses of Financial Resources and Changes in Fund Balances-Department of Public Aid .....	106-107
Combining Balance Sheet-Department of Public Health .....	108
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Public Health .....	109
Combining Balance Sheet-Department of Rehabilitation Services .....	110
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Rehabilitation Services .....	111
Combining Balance Sheet-Department of Revenue .....	112-113
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Revenue .....	114-115
Combining Balance Sheet-Department of State Police .....	116
Combining Statement of Revenues, Expenditures, Other Uses of Financial Resources and Changes in Fund Balances-Department of State Police .....	117
Combining Balance Sheet-Department of Transportation .....	118-119
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Transportation .....	120-121
Combining Balance Sheet-Department of Veterans' Affairs .....	122
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances-Department of Veterans' Affairs .....	123
Combining Balance Sheet-Other Code Departments .....	124

	Page
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Other Code Departments .....	125
Combining Balance Sheet-Illinois Commerce Commission .....	126
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Illinois Commerce Commission .....	127
Combining Balance Sheet-Environmental Protection Agency .....	128-129
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Environmental Protection Agency .....	130-131
Combining Balance Sheet-Criminal Justice Information Authority .....	132
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Criminal Justice Information Authority .....	133
Combining Balance Sheet-State Board of Education .....	134
Combining Statement of Revenues, Expenditures, Other Uses of Financial Resources and Changes in Fund Balances-State Board of Education .....	135
Combining Balance Sheet-Office of the State Fire Marshal .....	136
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Office of the State Fire Marshal .....	137
Combining Balance Sheet-Other Agencies, Boards and Authorities .....	138-139
Combining Statement of Revenues, Expenditures, Other Uses of Financial Resources and Changes in Fund Balances-Other Agencies, Boards and Authorities ..	140-141
<b>Debt Service Funds</b>	
Significant Debt Service Funds Descriptions .....	143
Combining Balance Sheet-Debt Service Funds .....	144

	Page
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Debt Service Funds .....	145
<b>Capital Projects Funds</b>	
Significant Capital Projects Funds Descriptions .....	147
Combining Balance Sheet-Capital Projects Funds .....	148-149
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Capital Projects Funds .....	150-151
Combining Balance Sheet-Department of Commerce and Community Affairs .....	152
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Commerce and Community Affairs .....	153
Combining Balance Sheet-Department of Transportation .....	154
Combining Statement of Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Transportation .....	155
Combining Balance Sheet-Capital Development Board .....	156
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Capital Development Board .....	157
<b>Enterprise Funds</b>	
Significant Enterprise Funds Descriptions .....	159
Combining Balance Sheet-Enterprise Funds ...	160
Combining Statement of Revenues, Expenses and Changes in Retained Earnings-Enterprise Funds .....	161
Combining Statement of Cash Flows-Enterprise Funds .....	162
Combining Balance Sheet-Code Departments .....	163
Combining Statement of Revenues, Expenses and Changes in Retained Earnings-Code Departments .....	164

	Page
Combining Statement of Cash Flows- Code Departments .....	165
Combining Balance Sheet-Agencies, Boards and Authorities .....	166-167
Combining Statement of Revenues, Expenses and Changes in Retained Earnings- Agencies, Boards and Authorities .....	168-169
Combining Statement of Cash Flows- Agencies, Boards and Authorities .....	170-171
Combining Balance Sheet-Housing Development Authority .....	172
Combining Statement of Revenues, Expenses and Changes in Retained Earnings- Housing Development Authority .....	173
Combining Statement of Cash Flows- Housing Development Authority .....	174
Combining Balance Sheet-Student Assistance Commission .....	175
Combining Statement of Revenues, Expenses and Changes in Retained Earnings-Student Assistance Commission .....	176
Combining Statement of Cash Flows- Student Assistance Commission .....	177
<b>Internal Service Funds</b>	
Significant Internal Service Funds Descriptions .....	179
Combining Balance Sheet-Internal Service Funds .....	180
Combining Statement of Revenues, Expenses and Changes in Retained Earnings- Internal Service Funds .....	181
Combining Statement of Cash Flows- Internal Service Funds .....	182
Combining Balance Sheet-Department of Central Management Services .....	183
Combining Statement of Revenues, Expenses and Changes in Retained Earnings- Department of Central Management Services .....	184
Combining Statement of Cash Flows- Department of Central Management Services .....	185

	Page
<b>Trust and Agency Funds</b>	
Significant Trust and Agency Funds Descriptions .....	187
Combining Balance Sheet-Trust and Agency Funds .....	189
Combining Balance Sheet- Expendable Trust Funds .....	190
Combining Statement of Revenues, Expend- itures, Other Sources and Uses of Financial Resources and Changes in Fund Balances- Expendable Trust Funds .....	191
Combining Balance Sheet-Pension Trust Funds .....	192-193
Combining Statement of Revenues, Expenses and Changes in Fund Balances-Pension Trust Funds .....	194-195
Combining Balance Sheet-Agency Funds ..	196-197
Combining Balance Sheet-Agency Funds- Secretary of State .....	198
Combining Balance Sheet-Agency Funds- Treasurer .....	199
Combining Balance Sheet-Agency Funds- Department of Central Management Services .....	200
Combining Balance Sheet-Agency Funds- Department of Public Aid .....	201
Combining Balance Sheet-Agency Funds- Department of Revenue .....	202-203
Combining Balance Sheet-Agency Funds- Other Code Departments .....	204
Combining Statement of Changes in Assets and Liabilities-All Agency Funds ..	206-211
<b>University and College Funds</b>	
University and College Funds Narrative .....	213
Combining Balance Sheet-University and College Funds .....	214-215
<b>General Fixed Assets Account Group</b>	
Schedule of Changes in General Fixed Assets .....	217
Schedule of Changes in General Fixed Assets-By Function .....	217

	Page
Schedule of General Fixed Assets-By Function .....	218
<b>General Long-Term Obligations Account Group</b>	
Schedule of Changes in General Long-Term Obligations .....	219
<b>Budgetary Schedules</b>	
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP).	
General Funds .....	222-223
Highway Funds .....	224-227
University Funds .....	228-230
.Board of Governors .....	231-233
.Board of Regents .....	234-235
Special State Funds .....	236-237
.Elected Officials .....	238-239
.Code Departments .....	240-245
..Department of Central Management Services .....	246-247
..Department of Children and Family Services .....	248-249
..Department of Commerce and Community Affairs .....	250-253
..Department of Conservation .....	254-255
..Department of Insurance .....	256-257
..Department of Nuclear Safety .....	258-259
..Department of Professional Regulation .....	260-261
..Department of Public Aid .....	262-265
..Department of Revenue .....	266-270
..Department of Transportation .....	272-273
..Department of Veterans' Affairs .....	274-275
..Other Code Departments .....	276-278
.Agencies, Boards and Commissions .....	280-281
..Commerce Commission .....	282-283
..Environmental Protection Agency .....	284-285
..State Fire Marshal .....	286-287
..Other Agencies, Boards and Commissions .....	288-291
Bond Financed Funds .....	292-295
.Department of Transportation .....	296-297
Debt Service Funds .....	298-299
Federal Trust Funds .....	300-301
.Code Departments .....	302-305
..Department of Children and Family Services .....	306-307
..Department of Commerce and Community Affairs .....	308-310
..Department of Employment Security .....	312-313
..Department of Mental Health and Developmental Disabilities .....	314-315

	Page
..Department of Public Health .....	316-317
..Department of Rehabilitation Services .....	318-319
..Department of Transportation .....	320-321
..Other Code Departments .....	322-323
.Agencies, Boards and Commissions .....	324-325
..State Board of Education .....	326-327
..Other Agencies, Boards and Commissions .....	328-329
Revolving Funds .....	330-331
.Department of Central Management Services .....	332-333
State Trust Funds .....	334-337
.Department of Central Management Services .....	338-339

### III. Statistical and Economic Sections

#### Statistical

Combined Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources-All Governmental Fund Types and Expendable Trust Funds .....	342-343
--	---------

Ratio of General and Special Obligation Bonded Debt to Assessed Value and Net Bonded Debt Per Capita .....	344
--	-----

Ratio of Annual Debt Service for General and Special Obligation Debt to Total Revenues and Expenditures-GAAP Basis-All Governmental Fund Types .....	345
--	-----

Revenue Bond Coverage-Proprietary .....	346
---	-----

Revenue Bond Coverage-University and College .....	347
--	-----

#### Economic

Population by Age Group .....	348
-------------------------------	-----

Total Personal Income .....	348
-----------------------------	-----

Employment/Unemployed .....	349
-----------------------------	-----

Employment by Industry .....	349
------------------------------	-----

Contracts for Future Construction and Residential Building Activity .....	350
---	-----

Sales of All Retail Stores .....	350
----------------------------------	-----

Cash Receipts from Farm Marketings .....	351
--	-----

Twenty-Five Largest Manufacturers .....	352
---	-----

Bituminous Coal Production .....	352
----------------------------------	-----



## DAWN CLARK NETSCH

Comptroller  
State of Illinois

201 State House  
Springfield, Illinois 62706  
217/782-6000  
TDD 217/782-1308

December 31, 1992

State of Illinois Center  
100 West Randolph, Suite 15-500  
Chicago, Illinois 60601  
312/814-2451

### **TO THE CITIZENS OF ILLINOIS, GOVERNOR, AND MEMBERS OF THE GENERAL ASSEMBLY:**

I am proud to present to you the State of Illinois comprehensive annual financial report ("CAFR") for the year ended June 30, 1992. This year's CAFR provides complete information about the State's financial position at June 30, 1992 and results of operations during fiscal year 1992. The CAFR includes information which is useful to taxpayers, the legislature, the State's management, investors and creditors, and other interested financial statement users. It has been prepared in conformity with generally accepted accounting principles ("GAAP") using the "pyramid" approach to governmental financial reporting prescribed in pronouncements of the Governmental Accounting Standards Board ("GASB"). Responsibility for the accuracy of the data as well as the completeness and fairness of presentation of this report rests with my Office and other State agency management. This report necessarily includes certain amounts which are based on management's best estimates and judgments.

The CAFR is composed of the following sections: introductory; financial; and statistical and economic. The introductory section includes the table of contents, the Comptroller's letter of transmittal, and the State's organization chart. The financial section includes the Auditor General's report on the financial statements, the general purpose financial statements, and the combining and individual fund financial statements and schedules. The statistical and economic section includes selected demographic and business data, generally on a multi-year basis.

The State of Illinois is formally organized according to executive, legislative and judicial functions. The Governor is the chief executive of the State and is responsible for overall administration of the government, exclusive of the offices of other constitutionally-elected officials. The other elected officials are the Lieutenant Governor, Attorney General, Secretary of State, Comptroller, and Treasurer.

The Illinois State Constitution provides that all elected officials of the Executive Branch of State Government hold office for four-year terms. Pursuant to the Constitution, officials who were in office during fiscal year 1992 were elected in the November 6, 1990 general election.

The legislative power of the State is vested in the General Assembly, which is composed of a 59-member Senate and a 118-member House of Representatives. Both the Senate and the House meet in annual sessions to enact, amend or repeal laws and to adopt appropriation bills. The judicial branch is composed of a seven member Supreme Court, five districts of Appellate Courts and twenty-one Circuit Courts. At June 30, 1992 the State had approximately 115,000 employees including the State's universities.

An organizational chart, showing the relationships of the three branches of Illinois State government and those of the various agencies, boards, commissions and colleges and universities which provide a full range of State government services, is presented on pages xxii through xxvi.

The accompanying financial statements are prepared in conformity with GAAP applicable to State governments as prescribed by the GASB. This office strongly supports the GASB and contributed to its formation and participates in the development of pronouncements, providing testimony at public hearings and submitting comments and recommendations as proposed standards are distributed for exposure.

The accompanying financial statements include all funds, account groups, elected offices, departments and agencies of the State, as well as all boards, commissions, authorities, universities and colleges for which the State's executive or legislative branches exercise oversight responsibility. The financial activities of the State are organized on the basis of individual funds and account groups, each of which is a separate accounting entity segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions and limitations. The reporting entity, fund types and account groups are described in detail in Note 1 to the financial statements.

To ensure readability of the financial statements, generally only funds with total assets greater than \$2 million are presented separately in the combining statements. Combination of funds is necessary due to the existence of more than 550 funds in the State's reporting entity. Funds used by more than one agency are classified with what is determined to be the primary administering agency.

Universities, colleges and their related foundations and associations are reported in a separate "discrete" fund category on the balance sheet. The Combined Statements of Changes in Fund Balances and Current Funds Revenues, Expenditures and Other Changes for university and college funds are presented separately within the general purpose financial statements in conformity with GAAP.

## **ECONOMIC CONDITION AND OUTLOOK**

Bordering on Lake Michigan and the Mississippi and Ohio rivers in America's heartland, Illinois is a state of diversified economic strength with a population of approximately 11.5 million. Personal income by industrial source in Illinois is similar to that of the United States as a whole. Measured by per capita income, Illinois ranks tenth among the states. In 1991, Illinois ranked second in corn, soybean, and hog production and third among all states in agricultural exports. Also, Illinois ranks among the top five states in several measures of manufacturing activity. Chicago, the state's largest city, serves as the transportation center of the Midwest and the headquarters of many of the nation's major corporations and is the second largest financial center in the country behind New York. Illinois ranks second (behind New York) as headquarters for Fortune 500 companies with corporate headquarters of Amoco, Sara Lee, Caterpillar, Motorola, and Archer Daniels Midland among others located in Illinois. Employment characteristics in Illinois are similar to those of the United States in terms of workforce composition.

### Current Economic Conditions and Prospects

In fiscal year 1992, the average Illinois unemployment rate was at its highest level since fiscal year 1986 as the unemployment rate increased from 6.4% for fiscal year 1991 to 8.0% for fiscal year 1992. The average number of unemployed increased 97,800 or 25.2% from 388,142 during fiscal year 1991 to 485,942 during fiscal year 1992.

The average number of employed, as measured by "the household survey", declined 1.3% from 5,655,408 to 5,582,241. The average number of non-agricultural jobs, as measured by "the establishment survey", declined 1.2%

(approximately 64,000) from 5.267 million in fiscal year 1991 to 5.203 million in fiscal year 1992. In contrast, the number of jobs increased 3.1%, 1.7%, and 0.3% for fiscal years 1989, 1990, and 1991, respectively.

Among Illinois' industrial sectors, service jobs experienced the only increase in fiscal year 1992, up 2,000 from 1.355 million jobs during fiscal year 1991 to 1.357 million jobs during fiscal year 1992. Manufacturing employment was down 2.8% (approximately 27,000) from 965 thousand in fiscal year 1991 to 938 thousand in fiscal year 1992 and average construction employment was down 6.2% (approximately 13,000) from 211 thousand in fiscal year 1991 to 198 thousand in fiscal year 1992.

Illinois personal income increased 3.24% in fiscal year 1992, the smallest increase in Illinois personal income during the past decade. Illinois personal income had increased 6.67% in fiscal 1990 and 4.54% in fiscal year 1991. Similarly, Illinois retail sales increased 1.9% during fiscal year 1992, the smallest increase in the past decade and down from a 5.9% increase in fiscal year 1991.

Although Illinois may share the economic malaise plaguing the rest of the nation for the short-term, the long-term prospects for the Illinois economy remain strong. Illinois is one of the wealthiest states with a per capita personal income of \$21,133 during fiscal year 1992 - \$1,541 (or 7.9%) greater than the national per capita personal income of \$19,592. As national economic conditions improve, Illinois will capitalize on an efficient agricultural sector specializing in soybeans, corn, and hogs; a large durable manufacturing sector that takes advantage of Illinois' convenient location for steel manufacturing and Illinois' pool of skilled metal workers; a central location that has made Illinois the transportation and commercial center for the nation; world-class universities and research institutes that are the core of a growing high-tech sector; and enormous coal reserves.

## **MAJOR INITIATIVES**

**For the Year.** Fiscal year 1992 was another year of budgetary imbalance for the State of Illinois. This imbalance was the result of revenue overestimates and budgetary problems inherited from the prior fiscal year. The problems carried over from the prior year included: \$300 million in unpaid bills as of June 30, 1991; a June 30, 1991 available balance of only \$100 million; fiscal year 1991 lapse period (i.e., July, August, and September, 1991) spending of \$766 million, the second consecutive record lapse period spending; a budgetary deficit of \$666 million; and, \$628 million in deferred obligations (Bureau of the Budget estimate) resulting from the under appropriation of liabilities in prior years.

In an attempt to deal with these problems, the State took the following initiatives: enacted an Early Retirement Incentive ("ERI") program for State employees, which required State agencies to reserve or set aside any savings from the program (of approximately 14,000 employees eligible for ERI, 4,608 retired under the program); split the traditional double June State school aid payment into single payments in June 1992 and July 1992; authorized the transfer of money from the Build Illinois General Reserve (held outside of the State Treasury by Continental Bank, Build Illinois bond trustee) into the Common School Fund in June 1992; made the Education Assistance Fund portion of the income tax surcharge permanent; extended the local government portion of the income tax surcharge for an additional two years, but gave the State 50% of the proceeds in fiscal year 1992 and 25% in fiscal year 1993 (later revised); ordered the transfer of up to \$50 million from various funds in the State treasury into the General Fund; enacted a Medicaid assessment "participation fee" program to leverage additional federal dollars in order to avoid a reduction in Medicaid reimbursement rates; instituted a 10-day acceleration in sales tax collections; extended prepayment of sales taxes on motor fuel to include gasohol; and, borrowed \$185 million on

a short-term basis.

However, by January, 1992, revenue overestimates made it obvious that the above measures would not solve the imbalance. The Emergency Budget Act of Fiscal Year 1992 was passed in January and: established "contingency reserves" (which effectively were appropriation cuts); and, authorized transfers from other special funds and additional transfers from funds already tapped.

Significant areas which were generally expanded or at least held their own during fiscal year 1992 despite the cash flow problems were: health and social services to needy individuals, including children and families; educational system improvement; and, public safety through new anti-drug laws and correctional facility expansion.

**Health and Human Services and Social Assistance.** Certain of the State's major health and social services and social assistance programs were expanded in fiscal year 1992 as the State strived to meet the increasing needs of its citizens. Increases in the human services agencies' budgets were necessary to accommodate caseload growth in mandated programs and to fund new programs which in turn generate federal matching revenue. Increases and new program initiatives included:

Medical Assistance Program - During fiscal year 1992, a monthly average of over 1.2 million individuals received hospital care, long-term care, practitioner services, prescription drugs, and other related medical assistance services. Public Act 87-13, effective July 24, 1991, as amended, created a provider assessment program whereby providers receive additional payments for services rendered to Medicaid clients. The assessment taxes charged to all hospital and long-term care Medicaid providers and certain disabled care providers are added to State monies and federal reimbursements for Medicaid allowing an increase in State Medicaid rates. The State also borrowed \$500 million (short-term) in conjunction with this program and paid providers for old bills in an attempt to temporarily reduce delays in the reimbursement cycle.

Private Institutions and Group Home Care, Foster Care, & Adoption Assistance - Federal government mandates to improve the State's child welfare program resulted in a prioritization of program funding at the Department of Children and Family Services ("DCFS"). DCFS was one of the few agencies to receive increased funding in fiscal year 1992.

Comprehensive Health Insurance Plan ("CHIP") - Since May 1, 1989, the CHIP has been issuing health insurance coverage to Illinois residents who are unable to obtain private insurance due to high-risk health classifications. The State contributed \$17.8 million to the CHIP in fiscal year 1992 and approximately 4,300 persons were insured in the program on June 30, 1992. Over 900 applicants await coverage on CHIP's waiting list.

Food Stamp and Commodity Program - Food stamp and commodity assistance to the needy increased \$121 million during fiscal year 1992.

Income Assistance Programs - The number of individuals receiving assistance under the Aid to Families with Dependent Children ("AFDC") exceeded 668,000 persons per month in fiscal year 1992. Two new programs, the State Family and Children Assistance program and the State Transitional Assistance program replaced the State's long-time General Assistance program with the intent to provide income and medical assistance to families and single adults with the greatest needs. The State Transitional Assistance program eliminates hospitalization for these clients and divides them into employable and unemployable single adults. Unemployable single adults are eligible for cash assistance the entire

year while employable single adults are eligible for nine months of assistance in fiscal year 1992 and six months assistance in fiscal year 1993. The AFDC Energy Assistance and Aid to the Medically Indigent programs were eliminated in fiscal year 1992.

**Education.** Education continues to rank closely with human services as the largest component of the State budget. Over one-fourth of the State's total budget is spent for educational purposes which includes elementary and secondary, higher education administration, as well as transfers to higher education institutions. Some of the major educational programs are discussed below.

*Elementary and Secondary Education:*

The primary State-funded elementary and secondary education programs are general state aid ("apportionment") to local school districts and "categorical" grants including special education and pupil transportation. Fiscal year 1992 apportionment expenditures of approximately \$2.1 billion were about the same as fiscal year 1991. A funding lawsuit brought about by the Committee for Educational Rights and a coalition of various school districts and parents throughout the state which challenges the method of distribution to schools was dismissed by the Circuit Court in June, 1992. However, the plaintiffs have filed a Notice of Appeal to the Appellate Court which is still pending.

Fiscal year 1992 award and grant appropriations from the General Revenue Fund, Education Assistance Fund and Common School fund were increased \$19.8 million over fiscal year 1991 appropriations. However, the Emergency Budget Act expenditure restrictions discussed above required "reserves" or restrictions on spending of \$60.8 million. This caused actual expenditures for the State-funded elementary and secondary education award and grant programs to decrease \$36.9 million during fiscal year 1992. The most significant decreases in expenditures were as follows: Special Education Reimbursement (\$7.5 million); Transportation Reimbursement-Handicapped & Common School Pupils (\$5.7 million); Textbook Loan Program (\$7.2 million); Summer School Grants for Remedial and Gifted Programs (\$12.3 million). During fiscal year 1992, the only significant State-funded program increase was \$8.6 million for Preschool Education for children 3 to 5 years old who have been determined to be at risk of academic failure.

Significant federal grant initiatives funded by the U.S. Department of Education during fiscal year 1992 were:

Chapter 1 - Support for this program which provides financial assistance to elementary and secondary school districts so that they may provide supplementary programs for identified educationally disadvantaged children in preschool through grade twelve increased \$41.3 million.

Individuals with Disabilities Education Act - Supplemental funds for special education and related services to all children with disabilities from birth through twenty-one years of age increased \$8.7 million.

Drug Free Schools - The Drug Free Schools Act program which provides drug abuse education and prevention increased \$3.9 million.

Preschool Education - Special education and related services to all children with disabilities, ages three through five received \$3.3 million in additional support.

Another significant federal government program which increased was support for the National Lunch Program by the U.S Department of Agriculture which increased \$9.5 million.

### *Higher Education:*

The State's higher education programs help to support Illinois' 10 major public universities and 50 community colleges and provide funding for educational scholarships and other student assistance programs. Also, financial assistance is provided to private institutions, and health and other grant programs are provided to higher education students. A few major highlights for fiscal year 1992 were:

Enrollment - Over 198,000 students were enrolled in the State's 10 public universities. Public university enrollment increased approximately 3,500 in fiscal year 1991 (latest statistics available), despite increases in tuition and fees.

Illinois Opportunity Programs ("IOP") - The first component of the IOP program began in fiscal year 1991 to help Illinois middle-income families who have been unable to qualify for traditional financial aid programs. The program is administered by the Illinois Student Assistance Commission and is available to second year college students and may be used at out-of-state schools. The second component of IOP is the Illinois Opportunity Savings and Investment program which is currently being developed and will provide unique and affordable programs to enable parents to save for their children's education.

Illinois Math and Science Academy ("IMSA") - In the fall of 1986, Illinois became the third state to develop a residential math and science academy for gifted "high school equivalent" students. The State has continued to support the IMSA, which has grown from 210 students in 1986 to the current level of approximately 760 students and 8 dormitories. Fiscal year 1992 State support to the IMSA totalled approximately \$12 million.

**Public Safety.** State government is responsible for protecting the lives, property, and well-being of Illinois' citizens. Because of the limited available resources, the current public safety focus is on maintaining and expanding existing programs and facilities, prevention activities, and enhancing cooperation between different levels of government. The opening of Big Muddy River medium-security prison near Mt. Vernon and work camps at DuQuoin, Clayton, Paris, and in Greene County were delayed until fiscal year 1993. Some significant fiscal year 1992 accomplishments and efforts relating to public safety included:

#### Correctional Facilities

- The Department of Corrections opened a 200-bed community correctional center at 100 Western Avenue in Chicago which enables inmates to ease back into society through work release programs while still under supervision.
- The Impact Incarceration Program, or boot camp program at Dixon Springs, will be reviewed for expansion to provide more offenders an alternative to prison sentences. Inmates who successfully complete the 120-day military style camp have their sentences reduced to time served.
- A new program for released offenders called the Prestart Program replaced the Mandatory Supervised Release or parole program under which inmates were supervised for 3 years. The new Prestart Program provides classes on job seeking and life skills aimed at assisting inmates' return to society.

Anti-Drug Initiative - The State responded to its continuing war against the sale and use of illegal drugs by funding law enforcement, education and prevention programs with an emphasis on enhancing coordination between state and local law enforcement agencies. Significant programs which were

funded in fiscal year 1992 were:

- Operation Valkyrie trains state troopers to identify drug traffickers while on patrol;
- Metropolitan Enforcement Group grants emphasizes cooperative efforts by state and local law enforcement agencies to combat the sale of illegal drugs;
- More than 1,400 schools are expected to participate in the Drug Abuse Resistance Education ("DARE") program which educates elementary school students about the dangers of drug use.

**For the Future.** The State's chronic cash flow problems have continued into fiscal year 1993 as exhibited by the approximately \$131 million available balances at June 30, 1992 and \$1,018 million of fiscal year 1992 lapse period spending. This effectively means that the State used over \$1 billion of fiscal year 1993 revenue to pay fiscal year 1992 appropriations (not counting those "under appropriated" fiscal year 1992 costs payable out of subsequent years' appropriations). This was the State's first (and hopefully, the last) billion dollar lapse period. The State's goal over the next few years is to maintain and improve the quality of life for the citizens of the State of Illinois. Education, reforms in our system of caring for abused and neglected children, programs for the mentally ill or developmentally disabled, and social assistance are some of the areas targeted for future program needs as discussed below.

**Education.** The State will continue to be committed to quality education, including increased apportionment to local school districts, and the State Board of Education's preschool program to assure that children are adequately prepared to enter school. Higher education priorities include expansion of access to quality educational opportunities for Illinois citizens in a cost effective manner by coordinating the efforts between public and private institutions.

**Health and Social Services and Social Assistance.** An additional \$47.5 million was included in the fiscal year 1993 budget for the Department of Children and Family Services for implementation of a court consent decree in order to continue reforms of the child welfare system. The State's mental health and developmental disability service system is committed to reduce the number of persons in State-operated facilities and in nursing homes by relocating them into community settings. Medical provider assessment fee programs will be continued in fiscal year 1993 to maximize rates for medical reimbursement, and "employable" persons will no longer be able to receive income or medical assistance after June 30, 1992.

**Other.** Public safety, including solving prison overcrowding, and payment of the State's bills in a timely fashion, including health insurance of its employees, are other targeted goals of the State.

## **FINANCIAL INFORMATION**

### Internal Controls

The State's management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the State are protected from loss, theft or misuse, and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The State's internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by

management.

On October 31, 1989 the Fiscal Control and Internal Auditing Act ("FCIAA") became law, requiring all State agency chief executive officers to annually certify the adequacy of internal controls in place within their agencies. The first annual certifications by State agency CEOs were due November 15, 1990. Subsequent certifications are due May 1st each year. The FCIAA also requires that certain agencies have a chief internal auditor with a specified minimum level of professional competency.

#### Budgetary Controls

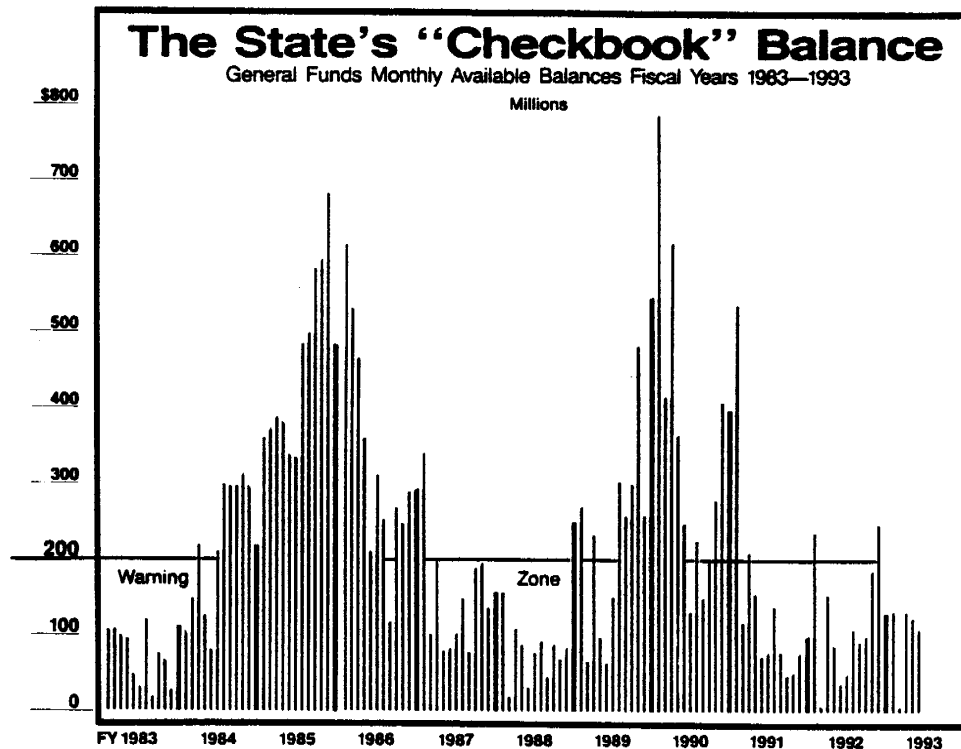
The Comptroller's Uniform Statewide Accounting System ("CUSAS") provides the basis for receipt, expenditure and encumbrance reporting of all State treasury held funds with specific budgetary controls maintained on line-item expenditures for all appropriated funds. Appropriations (budget) and actual expenditure analysis for significant individual funds is provided in the *Budgetary Schedules* section of this report. A reconciliation between the GAAP and budgetary basis of accounting is presented in Note 3 of the financial statements. The budgetary system (i.e., CUSAS) classifies funds into traditional groupings which do not conform with the fund type classifications set forth by the GASB; therefore, a reclassification of budget categories to GAAP financial statement fund types also is presented in Note 3.

Illinois operates with a three-month "lapse period," July 1 to September 30, during which State agencies can expend funds appropriated in the prior year if encumbered by June 30. For all fund types, goods or services received prior to June 30 are recorded as liabilities and expenditures or expenses, whichever is appropriate. For governmental fund types, lapse period expenditures for goods or services encumbered as of June 30 and received prior to September 30 are reported with other encumbrances as reservations of June 30 fund balances and not as liabilities or expenditures.

#### Cash-Basis Operations

The State of Illinois' daily activities are operated on a "cash basis", where bills are paid with the available balances of cash on hand. The State experienced severe cash flow problems during fiscal year 1992. The General Fund's available balance at June 30, 1992 was \$131 million. This is \$31 million greater than the balance at June 30, 1991. The cash balance generally is affected by the same events that are discussed below in the *General Governmental Functions* Section.

Month-end available balances from July, 1991 through September, 1992 were below \$200 million in thirteen of these fifteen months. The average month-end balance for the above period was approximately \$114 million with a high of about \$249 million at the end of May 1992 and a low of \$5 million on August 31, 1992. Traditionally, the minimum considered necessary to continue to meet the State's daily cash payout needs is \$200 million. In fact, this Office believes that \$400 million is a more adequate working balance. Nevertheless, given the traditional standard, the fiscal year 1992 cash flow problems are evidenced in the following table:



#### Cash Management

The Illinois State Treasurer is responsible for investing all cash resources of the State, with the exception of those held by the retirement systems and certain debt service, enterprise, agency, universities' and colleges' endowments and other locally-held funds. Of the five retirement systems, three pool their resources for investment, and two invest their resources under investment master trustee arrangements with individual investment managers. The universities and colleges are granted independent powers to invest their funds which are held outside the State Treasury. Interest income earned on the cash resources received and invested by the State Treasurer is allocated to the various funds (where specified by law) based on the average daily cash balances invested.

The federal Cash Management Improvement Act of 1990 ("CMIA 90") was enacted on October 24, 1990 to ensure greater efficiency, effectiveness, and equity in the exchange of funds between the federal government and the states. CMIA 90, which originally was to be implemented by the State by November, 1992, has been extended until July 1, 1993 to enable states to comply with the federal legislation. The CMIA 90 is expected to have a significant impact on the State's central fiscal agencies and those agencies receiving a substantial amount of federal funds.

#### General Governmental Functions

The governmental fund types are those through which most State functions are financed. These fund types (the general, special revenue, capital projects, and debt service funds) are presented on the modified accrual basis of accounting. Throughout the year, the Comptroller's Office publishes a *Monthly Fiscal Report* which summarizes the status of revenues and expenditures and analyzes various programs and activities. These detailed reports are available on request.

Revenues on the modified accrual basis are recognized when they are both measurable and available to finance current operations. Revenues (amounts expressed in millions) from various sources for fiscal years 1992 and 1991 were as follows:

Revenue Source	Amount		Percentage of Total		Increase (Decrease) from 1991	Percentage Increase (Decrease) from 1991
	1992	1991	1992	1991		
Taxes:						
Income.....	\$ 5,646	\$ 5,472	25%	26%	\$ 174	3%
Sales.....	5,184	5,263	23%	25%	(79)	(2%)
Motor fuel.....	1,033	1,020	5%	5%	13	1%
Public Utility....	952	928	4%	5%	24	3%
Other.....	1,007	977	4%	5%	31	3%
Federal government..	6,657	5,569	30%	27%	1,088	20%
Licenses and fees...	1,317	839	6%	4%	478	57%
Interest and other investment income..	148	206	1%	1%	(58)	(28%)
Other.....	451	405	2%	2%	46	11%
Total	\$ 22,395	\$ 20,679	100%	100%	\$1,717	8%

Fiscal year 1992 governmental funds revenues increased by \$1.72 billion (8%) over 1991 revenues. State-imposed taxes including income, sales, motor fuel, public utility, and miscellaneous other taxes remained the largest overall revenue source for fiscal year 1992. Income tax revenues, the State's largest tax revenue source, increased \$174 million from fiscal year 1991. This increase represents only a 3% increase in income tax revenues. The modest growth is primarily due to natural growth and a redistribution of the income tax surcharge but was also affected by: less income taxes protested and more income taxes released from protest in fiscal year 1992 than in 1991; and more interest paid on income tax refunds (which is included as debt service interest expense on a GAAP basis and effectively increases income tax revenues).

Sales taxes remained the State's second largest tax revenue source for fiscal year 1992, even though it decreased by \$79 million (2%) on a GAAP basis from fiscal year 1991. Sales tax receipts on a cash basis increased \$123 million during fiscal year 1992 because of the acceleration of the due date for sales taxes from the last day of the month to the 20th of the month, which had the effect of recording 13 months of receipts for fiscal year 1992. GAAP basis revenues were not affected by the 10 day cash acceleration since revenues are recognized when earned rather than when received in cash. The GAAP basis revenue decrease reflects the sluggish economy during fiscal year 1992.

Other taxes revenues increased \$31 million and was primarily attributable to the five river boats which are currently operational for gambling on Illinois waterways.

Federal government revenues increased \$1,088 million (20%) during fiscal year 1992 and continued as the second largest revenue source on a GAAP basis for 1992 (second only to the State-imposed taxes discussed above). The most significant increase was at the Department of Public Aid in conjunction with the Medicaid provider funding (see Major Initiatives, Medical Assistance Program, above) which created several "provider participation fee" special revenue funds, increasing medicaid reimbursable costs, and, in turn, federal government revenues by \$417 million. Other large fluctuations occurred at the Department of Public Aid where General Fund revenues from federal sources increased \$201 million, primarily for the Medical Assistance ("Medicaid") Program and the Food Stamp and Commodity Program where there was a \$121 million increase in federal government food stamp revenues. Road Fund federal government revenues increased \$76 million due mainly to the effort at the Department of Transportation to complete road programs in fiscal year 1992. Other significant federal government fluctuations occurred as follows: Illinois State Board of Education, a \$58 million increase in federal government revenues in the federal Department of Education Fund which are related to the Chapter 1, Drug Free Schools, and Preschool grant programs; the Water Pollution Control Revolving Fund administered by the Environmental Protection Agency experienced a \$35 million increase in federal support of low-interest loans to communities to finance wastewater treatment improvements; and, the Department of Employment Security for the Title III Social Security and Employment Service Fund (\$30 million increase) to support the Emergency Unemployment Compensation program which extended benefits from 26 to 46 weeks.

**Licenses and fees revenues** increased \$478 million (57%) from fiscal year 1991. The majority of the increase (\$411 million) is directly attributable to the Medicaid provider participation fees discussed in the "federal government revenues" explanation above. Also, Road Fund licenses and fees increased \$30 million as a result of higher license plate fee collections by the Secretary of State.

**Other revenues** increased \$46 million (11%) in fiscal year 1992. This increase is due primarily to greater child support collections by the Department of Public Aid. **Interest and investment** income decreased \$58 million (28%) from fiscal year 1991 to 1992 and reflects the lower cash balances available to earn interest and the reduced interest rates during the fiscal year.

**Expenditures** for governmental fund types are presented on the modified accrual basis of accounting and are generally recognized when the liability is incurred regardless of when payment is made. Expenditures (amounts expressed in millions) for major governmental fund functions in fiscal year 1992 and 1991 were as follows:

Expenditure Function	Amount		Percentage of Total		Increase (Decrease) from 1991	Percentage Increase (Decrease) from 1991
	1992	1991	1992	1991		
Health and social services.....	\$ 6,369	\$ 5,117	28%	23%	\$ 1,252	24%
Education.....	4,649	4,668	20%	21%	(19)	-
General government.....	3,949	4,145	17%	19%	(196)	(5%)
Social assistance.....	2,916	2,740	13%	13%	176	6%
Transportation.....	2,606	2,540	11%	12%	66	3%
Public protection and justice.....	1,114	1,082	5%	5%	33	3%
Natural resources and recreation.....	394	430	2%	2%	(36)	(8%)
Debt service.....	730	697	3%	3%	33	5%
Capital outlays.....	254	367	1%	2%	(113)	(31%)
Total	\$ 22,981	\$ 21,786	100%	100%	\$ 1,195	5%

**Governmental funds expenditures** of \$23.0 billion in fiscal year 1992 represented an increase of \$1.2 billion (5%) over 1991 and were \$586 million greater than revenues on a GAAP basis. **Health and social services expenditures** of \$6.4 billion were the largest expenditure function for fiscal year 1992, increasing by nearly \$1.3 billion (23%) over fiscal year 1991. Major causes of the increase were: medical assistance (Medicaid) increases at the Department of Public Aid (\$1.1 billion) for hospital care, long-term care, practitioner services, prescription drugs, and related medical services for individuals and families with insufficient resources to cover their medical costs including the expanded provider participation program discussed above under *Major Initiatives*; increases at the Department of Children and Family Services of \$91 million for increased case loads and corresponding higher costs associated with federally mandated standards in the following programs: Foster Care (\$49.4 million), Private Institutions and Group Home Care (\$30.8 million), and cost of living increases associated with the above programs as well as the Adoption Assistance Program; Mental Health and Developmental Disabilities for services for mentally ill and developmentally disabled individuals (\$26 million increase) primarily attributable to costs associated with grants-in-aid to community agencies for Community Integrated Living Arrangements ("CILA") and mentally ill children and adolescents.

**Education expenditures** remained the second largest expenditure function for fiscal year 1992. However, as a result of the spending restrictions imposed by The Emergency Budget Act of Fiscal Year 1992, expenditures decreased \$19 million (less than 1%) from fiscal year 1991. State-funded elementary and secondary education and higher education program funding decreased while some federally-funded programs increased.

**General government expenditures** decreased by \$196 million (5%) over fiscal year 1991. Decreases in expenditures to local governments from the Income Tax Surcharge Local Government Distributive Fund (decrease \$138 million), the Local Government Tax Fund (decrease \$50 million), the Regional Transportation Authority Occupational Use Tax Replacement Fund (decrease \$26 million), and the Personal Property Tax Replacement Fund (decrease \$23 million) were the main reasons for the overall reduction in expenditures.

**Social assistance expenditures** increased by \$176 million (6%) from fiscal year 1991 to 1992. Increases occurred at the Department of Public Aid for food stamps and commodity program expenditures (\$121 million) and a 10,000 caseload increase in child support enforcement resulting in increased expenditures of approximately \$36 million. At the Department of Employment Security, the Emergency Unemployment Compensation Program extended benefits from 26 to 46 weeks and increased expenditures approximately \$23 million.

**Transportation expenditures** increased moderately by \$66 million (3%) from fiscal years 1991 to 1992 and primarily attributable to the Department of Transportation ("IDOT") where good weather coupled with increased Road Fund appropriations increased spending by \$168 million. Also at IDOT, federal/local airport program expenditures increased \$29 million and State Construction Account Fund spending decreased \$46 million.

General Fund

Many State programs are accounted for in the General Fund. As demonstrated by the following table (in millions), the State's GAAP basis financial position at June 30, 1992 deteriorated from fiscal year 1991. The worsening financial position is greater on a GAAP basis (from a deficit \$1,368 million to a deficit \$1,657 million) than the budgetary basis financial position (from a deficit \$666 million to a deficit \$887 million). The undesignated fund deficit on a GAAP basis also increased by \$288 million from a deficit \$1,537 million to a deficit of \$1,825 million.

	<u>Fund balance (deficit) at June 30</u>	<u>Undesignated Fund (deficit) at June 30</u>	<u>Excess (deficiency) of revenues over expenditures and net other financing sources (uses) for the year ended June 30</u>
1983	(737)	(994)	(311)
1984	(222)	(662)	522
1985	19	(198)	216
1986	(261)	(425)	(270)
1987	(587)	(757)	(326)
1988	(355)	(511)	232
1989	(74)	(256)	281
1990	(557)	(745)	(482)
1991	(1,368)	(1,537)	(806)
1992	(1,657)	(1,825)	(306)

Expendable Trust Funds

Total revenues for the State's expendable trust funds increased 39% from \$1,089 million in fiscal year 1991 to \$1,510 million in fiscal year 1992. Total expenditures increased 48% from \$1,206 million in 1991 to \$1,782 million in 1992.

By far the largest expendable trust fund is the State Unemployment Compensation Trust Fund. The unemployment insurance (UI) system is a joint state-federal program designed to provide cash assistance to involuntarily unemployed workers regardless of need. During fiscal year 1992 the UI system provided 7.5 million weeks of benefits to laid off workers at an average weekly stipend for recipients of regular benefits of \$181. The State is responsible for determining benefit levels and eligibility criteria, and for setting State UI tax levels sufficient to pay the benefits. The federal government provides all

administrative funding and mandates minimal coverage requirements. A separate federal unemployment tax is assessed by the federal government to finance these administrative costs and to provide a source of funds for states to borrow against during periods of high unemployment.

Because benefit claims paid from the fund significantly exceeded employer contributions to the fund during fiscal years 1976 to 1983, the fund incurred a large debt to the U.S. Treasury. Through good management and the cooperation of a coalition of labor and business, such loans have been paid off, with the final interest installment made in September, 1989. A new unemployment insurance agreement was implemented in January, 1988 which raised taxable wages to the first \$9,000 earned by an employee and established the maximum tax rate at 7.2% beginning in 1989 (currently 6.8%) while increasing benefits payable to laid off workers as well. Despite current year expenditures far in excess of revenues (\$271 million), the fund is now in a fiscally sound position, as demonstrated by its \$1,241 million fund equity at June 30, 1992.

#### Proprietary Funds

Combined operating revenues for the State's enterprise funds increased by \$120 million (6%) from \$2,104 million in fiscal year 1991 to \$2,224 million in fiscal year 1992. Combined operating expenses increased from \$1,421 million to \$1,535 million, an increase of \$114 million (8%) during the same period. Increased lottery ticket sales by the Lottery Department (\$66 million), increased contributions by local governments to the State's health insurance program administered by the State for local governments (\$12 million), and higher revenues from highway toll fees collected by the Illinois Toll Highway Authority (\$11 million) were the major reasons for the increase. Corresponding expenses for prizes and claims paid to lottery winners (\$37 million increase), benefits payments and refunds to local government employees (\$11 million increase), and Toll Highway Authority interest and administrative expenses (\$19 million increase) were the major reasons for the expense increase.

The State's internal service funds, which provide data processing, motor pool vehicles, telephone communications, office supplies, printing services, self insurance and other services to State agencies, operated on a profitable basis for fiscal year 1992. Combined internal service funds revenues and expenses for fiscal year 1992 were \$742 million and \$731 million, respectively. This represents increases of \$159 million (27%) in revenues and \$148 million (25%) in expenses from fiscal year 1991 to 1992. The increases are primarily attributable to increased premium revenues and benefits payments and refunds costs in the Health Insurance Reserve Fund.

#### University and College Fund Type

Illinois operates a comprehensive program of higher education, including 10 major universities and support for a statewide network of 50 community colleges. The State's flagship university, the University of Illinois, is known and respected throughout the country for educational, research, and athletic programs. During fiscal year 1992, college and university expenditures increased \$100 million (3%) over 1991. General Fund financial support to the State's universities decreased by 6%, or \$71 million, from fiscal year 1991 to fiscal year 1992.

#### Debt Administration

During 1992, Illinois continued to receive relatively high bond ratings for its general ("Aa1" from Moody's Investors Service and "AA" from Standard & Poor's Corporation) and special obligation bonds, (ranging from "AAA" by Standard & Poor's for Build Illinois bonds to "A" by Moody's for Civic Center bonds). However, general obligation bond ratings were adjusted downward in August, 1992, to reflect the State's cash shortfall. General obligation bonds were downgraded to "Aa" and "AA-minus" by Moody's and Standard & Poor's, respectively.

Outstanding general and special obligation bonds at June 30, 1992 totaled \$5.918 billion. Bonds were issued primarily to provide funds for acquisition and construction of capital facilities for higher education, public and mental health, correction and conservation purposes, and for maintenance and construction of highway and waterway facilities. Bonds also have been issued to provide assistance to municipalities for construction of sewage treatment facilities, port districts, aquarium facilities, local schools, mass transportation and aviation purposes, and to fund research and development of coal as an energy source.

General and special obligation bonds aggregating \$610 and \$441 million, respectively, were issued during fiscal year 1992 at average interest rates ranging from 6.07% to 6.76%. During 1991, general and special obligation bonds totaling \$375 and \$255 million, respectively, were issued at average rates ranging from 6.41% to 7.04%.

In addition to general and special obligation bonds, Illinois has \$4.069 billion of revenue bonds, \$373 million of notes/general obligation certificates payable and \$1.261 billion of other long-term obligations outstanding as of June 30, 1992.

#### Retirement Systems

Total net assets of the State's five pension trust funds, on a current market basis, aggregated \$19.3 billion at June 30, 1992 (\$17.2 billion at cost). The most current actuarial valuations of the pension trust funds indicated that the actuarial present value of credited projected benefits (i.e., the pension benefit obligation) was \$30.1 billion, exceeding net assets of the funds by \$10.8 billion on a market basis (\$12.9 billion at cost). On a market value basis, the funding ratio for all funds combined increased to 64% at June 30, 1992 from 63% at June 30, 1991. On a cost basis, the funding ratio remained at 57% from June 30, 1991 to June 30, 1992.

For many years, including fiscal year 1992, the State has not funded the pension systems in accordance with actuarially determined contribution requirements. This resulted in underfunding of GAAP pension expense by \$963 million for fiscal year 1992, and by \$6.2 billion on a cumulative basis since 1981. On August 23, 1989 the Governor signed into law Public Act 86-0273. This law will have significant impact on the future of the State of Illinois' pension benefit obligation ("PBO") and the unfunded PBO. This law provides for compounded annual increases for annuitants and survivors. In addition, the new law provides for funding of the retirement systems on an actuarially sound basis over 40 years after a seven year phase in. Generally, to date, this statutory funding requirement has not been met.

#### Risk Management

The State's risk management program encompasses a wide range of State government activities. Generally, the State has elected to retain most exposures to risk, with only limited purchase of commercial insurance. Among the exceptions are coverage for real property at the State of Illinois Center in Chicago and the Regional State Office complex in Collinsville. Limited commercial coverage for personal property includes a small portion of the State's fleet of motor vehicles, the fixed and rotary wing aircraft fleet, some State watercraft, selected items of electronic data processing equipment, a portion of the State's collection of fine art, as well as a small number of other property and liability exposures.

The State retains workers' compensation and auto liability exposures, including claims management. Other major retained risks include employee fidelity and surety, as well as general liability. The State's risk management program also includes legal representation and indemnification of employees sued for violation of civil and constitutional rights and other tort liabilities while in official capacity.

**OTHER INFORMATION**

Independent Audit

The Illinois Auditor General has elected to perform a "department by department" single audit in conformity with the provisions of the Single Audit Act of 1984 and the U.S. Office of Management and Budget Circular A-128, Audits of State and Local Governments, and, for State universities, Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Institutions. Separate departmental financial reports for those State agencies subject to the Single Audit Act include the schedule of federal financial assistance, findings and recommendations, and the auditor's reports on internal control and compliance with applicable laws and regulations. The Illinois Auditor General has performed an examination of the accompanying general purpose financial statements in accordance with generally accepted auditing standards, and his unqualified opinion is presented herein.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the State of Illinois for its comprehensive annual financial report ("CAFR") for the fiscal year ended June 30, 1991. This is the eighth consecutive year that the State has received this prestigious award in governmental financial reporting. In order to be awarded a Certificate of Achievement, the State of Illinois published an easily readable and efficiently organized CAFR whose contents conform to program standards. This report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate Program's requirements. I will be submitting this report to the GFOA to determine its eligibility for another certificate.

Acknowledgements

It has been a difficult year financially for the State of Illinois. My Office's budget and most other State agency budgets were significantly reduced. However, despite the cutbacks, State agency personnel, the State Auditor General and his staff, and my dedicated staff responded admirably to this challenge. Even with the losses of key State agency fiscal personnel due to early retirement, and without the contractual help utilized in prior years, I believe that the readability, quality, and integrity of this year's report exceeds prior years.

Sincerely,



Dawn Clark Netsch  
Comptroller

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

State of  
Illinois

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 1991

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



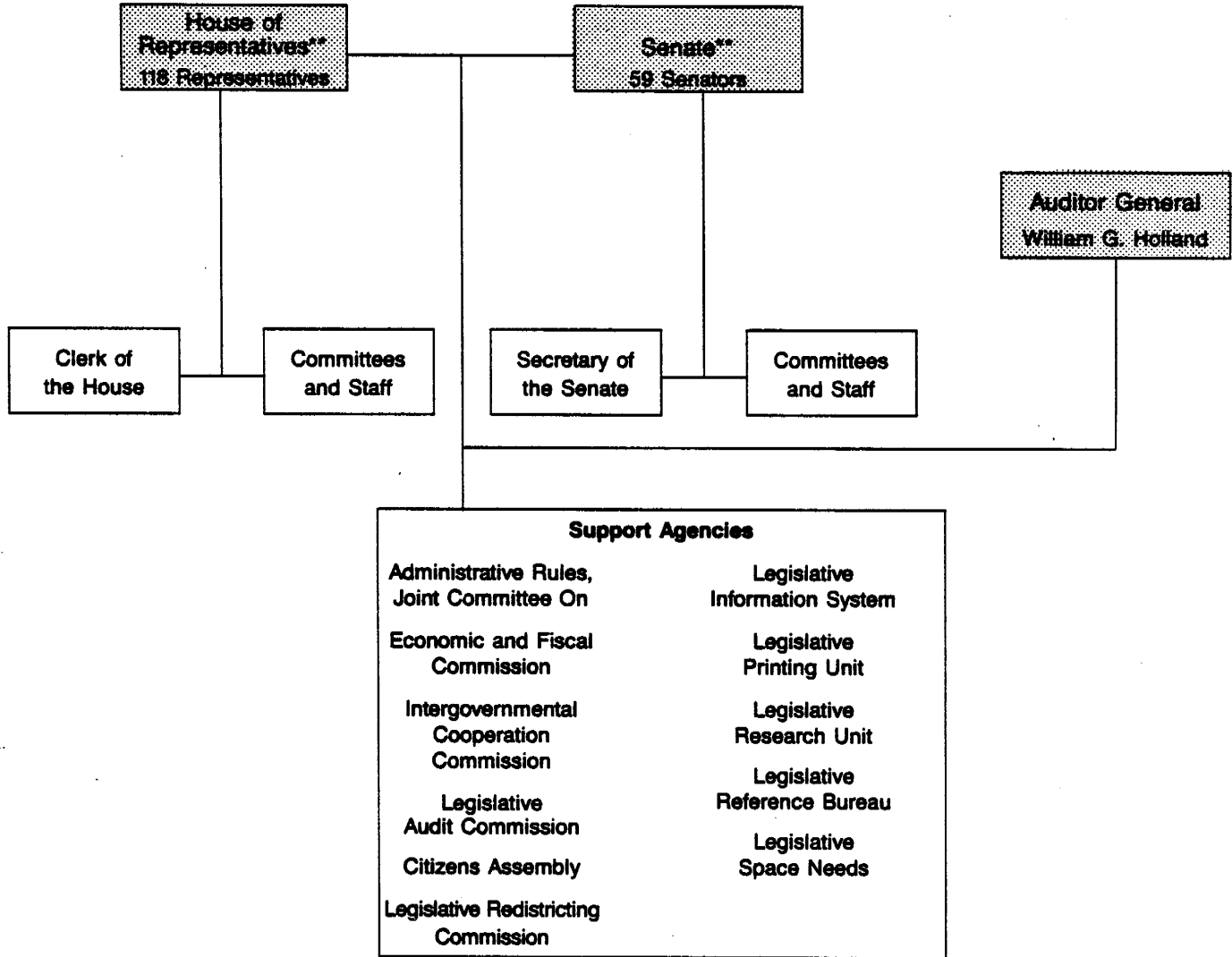
*[Signature]*  
President

*[Signature]*  
Jeffrey L. Essler  
Executive Director

# Illinois State Government

## Legislative Branch

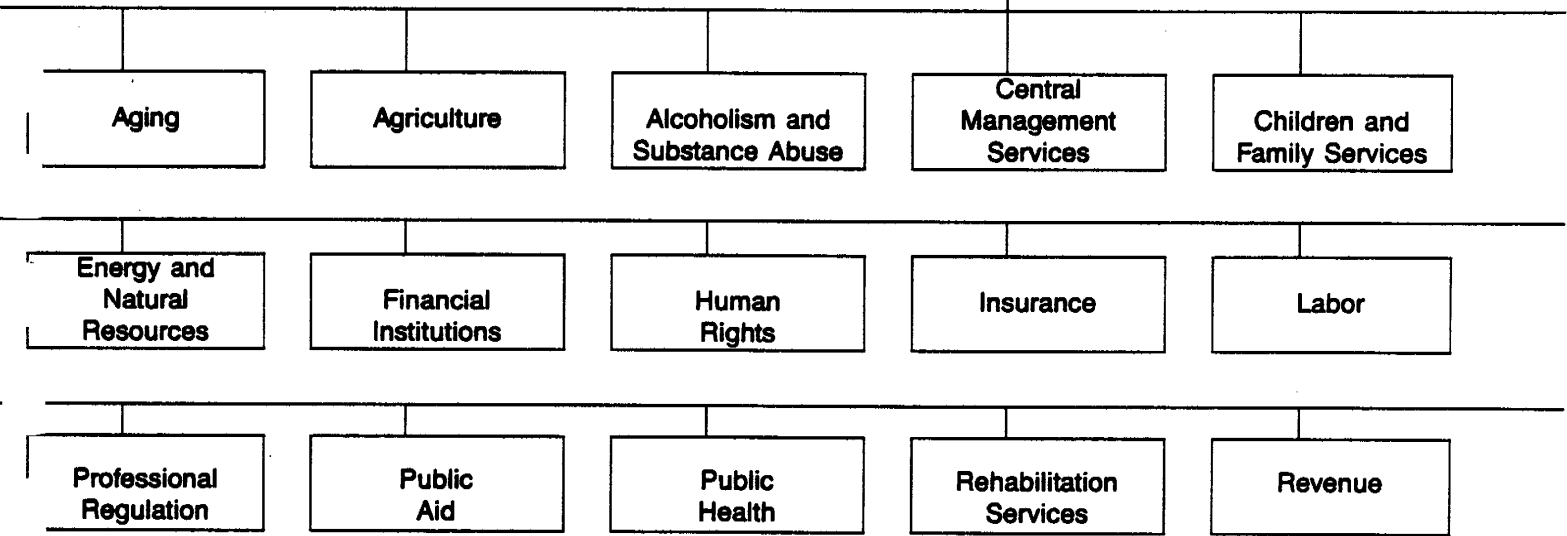
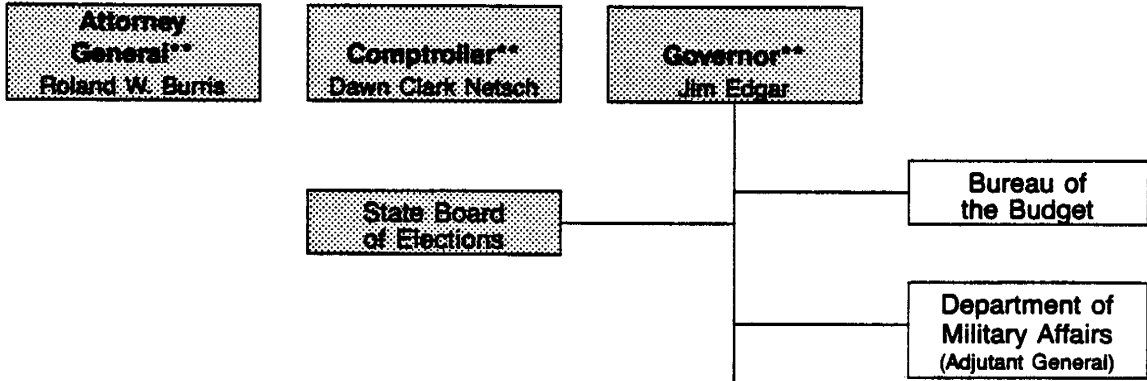
### General Assembly



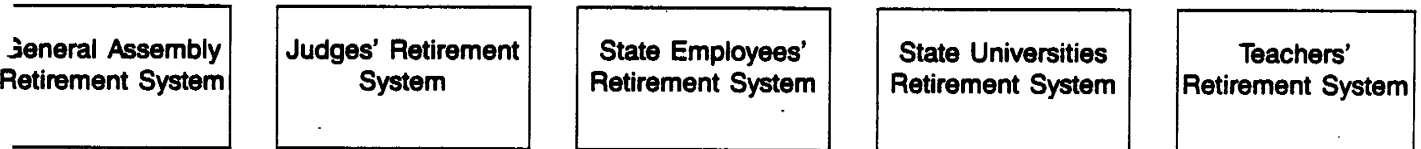
 Constitutional Offices  
\*\* Elected Offices

# Illinois State Government

## Executive Branch



### Board of Trustees of Employee Pension Funds



Constitutional Offices  
 \*\* Elected Offices

# Illinois State Government, Executive Branch (continued)

**Lieutenant  
Governor\*\***  
Bob Kustra

**Secretary  
of State\*\***  
George H. Ryan

**Treasurer\*\***  
Patrick Quinn

**Commerce and  
Community Affairs**

**Conservation**

**Corrections**

**Employment  
Security**

**Lottery**

**Mental Health and  
Developmental  
Disabilities**

**Mines and  
Minerals**

**Nuclear Safety**

**State Police**

**Transportation**

**Veterans' Affairs**

 Constitutional Offices  
\*\* Elected Offices

# Illinois State Government (continued)

## Other Agencies, Boards, and Authorities

### Environmental Agencies

Abandoned Mined Lands  
Reclamation Council

Environmental Protection  
Agency

Pollution Control Board

### Public Safety Agencies

Comprehensive Health  
Insurance Board

Criminal Justice  
Information Authority

Emergency Management  
Agency

Local Government Law  
Enforcement Officers  
Training Board

Prisoner Review Board

State Police Merit Board

State Fire Marshal

### Miscellaneous Agencies

Arts Council

Capital Development  
Board

Civil Service Commission

Court of Claims

Governor's Purchased  
Care Review Board

Health Care Cost  
Containment Council

Guardianship and  
Advocacy Commission

Historic Preservation  
Agency

Human Rights  
Commission

Illinois Manufacturing  
Technology Alliance

Illinois Planning Council  
on Developmental  
Disabilities

Public Counsel

Prairie State 2000  
Authority

Illinois Summer School  
for the Arts

Governor's Health and  
Physical Fitness Council

### Financing Authorities

Development Finance  
Authority

East St. Louis  
Development Authority

Export Development  
Authority

Farm Development  
Authority

Health Facilities Authority

Illinois Educational  
Facilities Authority

Housing Development  
Authority

Illinois Rural Bond Bank

Medical Center  
Commission

Toll Highway Authority

Quad Cities Regional  
Economic Development  
Authority

Southwestern Illinois  
Development Authority

### Regulatory Boards

Banks and Trusts  
Companies

Commerce Commission

Educational Labor  
Relations Board

Industrial Commission

Liquor Control  
Commission

Local Labor Relations  
Board

Property Tax Appeal  
Board

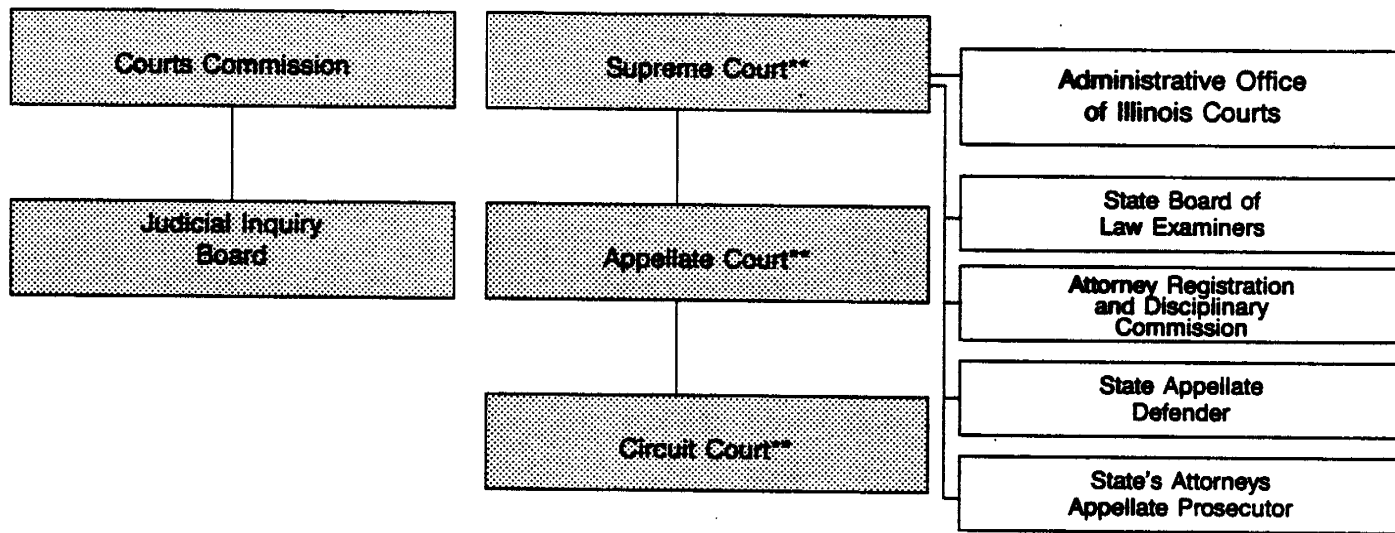
Racing Board

Savings & Residential  
Finance Commission

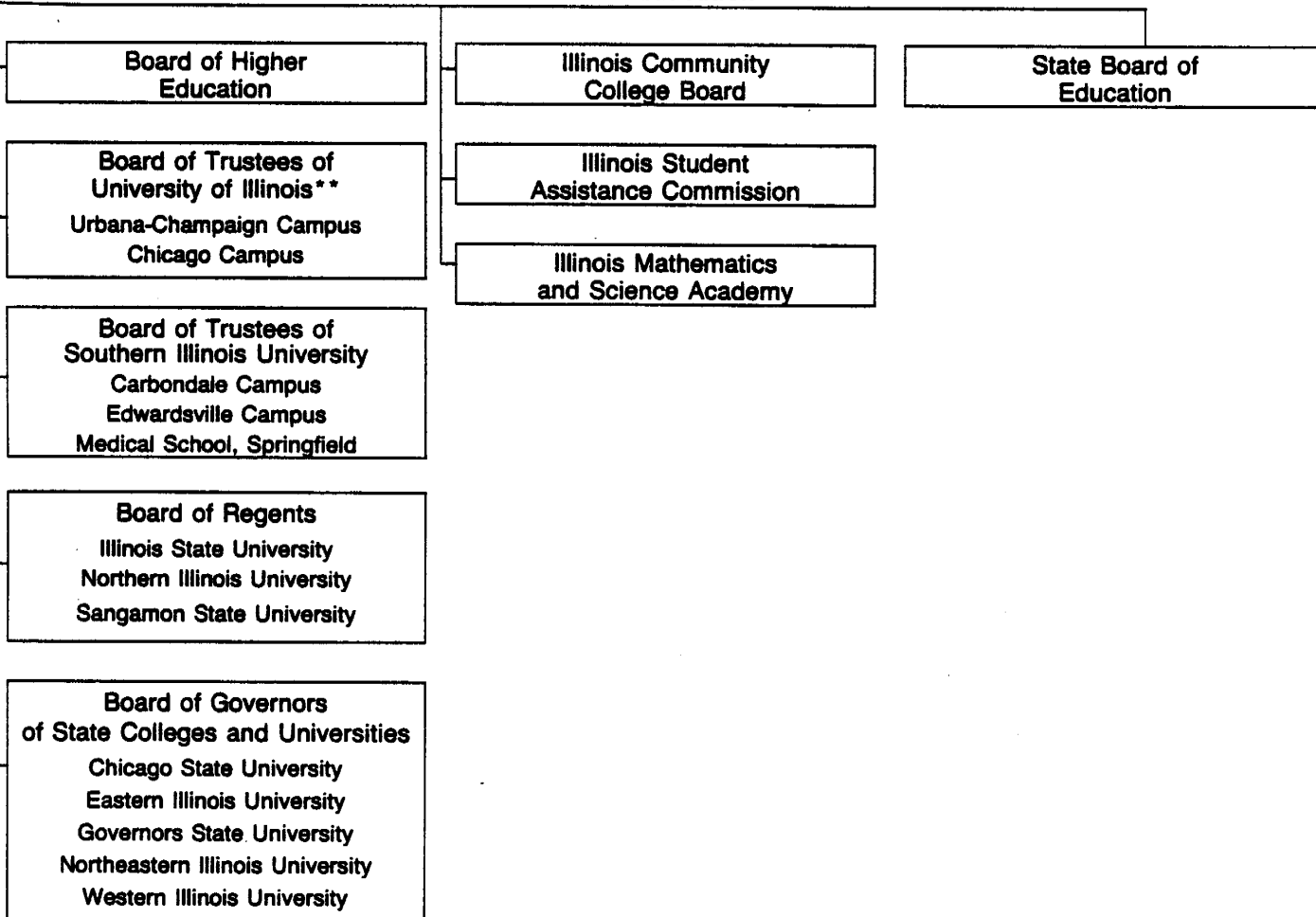
State Labor Relations  
Board

# Illinois State Government

## Judicial Branch



### Education



Constitutional Offices  
 \*\* Elected Offices



Number 3 Round Barn, circa 1915, University of Illinois

**FINANCIAL SECTION**

The Financial Section which follows includes the auditor's report, the general purpose financial statements and the combining and individual fund and account group statements and schedules.



**STATE OF ILLINOIS  
WILLIAM G. HOLLAND  
AUDITOR GENERAL**

Honorable Philip J. Rock, President of the Senate  
Honorable Michael J. Madigan, Speaker of the House  
Members of the General Assembly  
Honorable Jim Edgar, Governor  
Honorable Dawn Clark Netsch, Comptroller

We have audited the general-purpose financial statements of the State of Illinois as of and for the year ended June 30, 1992 as listed in the foregoing table of contents for Section II. These general-purpose financial statements are the responsibility of the State's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements listed in the foregoing table of contents for Section II present fairly, in all material respects, the financial position of the State of Illinois as of June 30, 1992, and the results of its operations and cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and budgetary schedules, listed in the table of contents for Section II, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the State of Illinois. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.

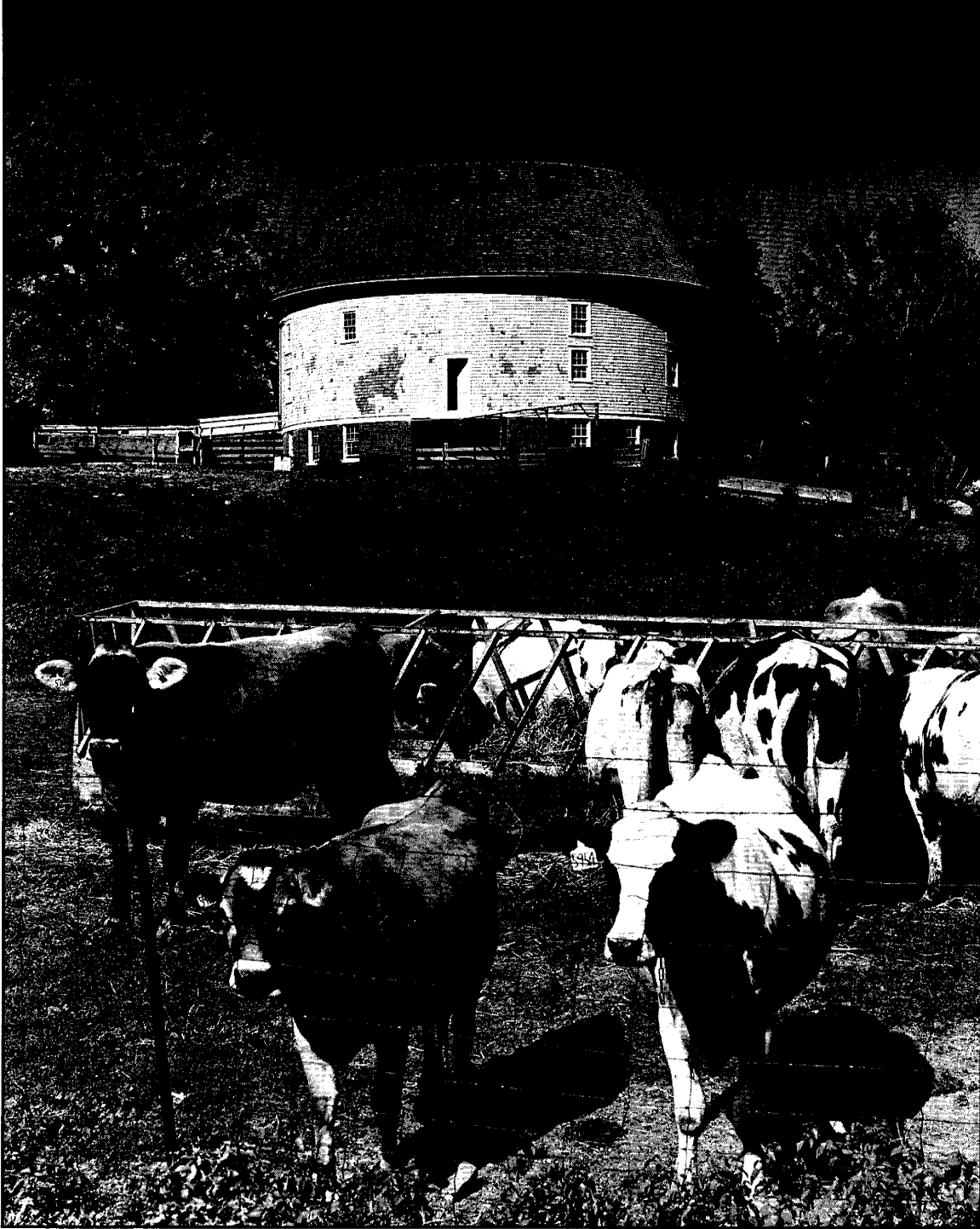
The statistical and economic data listed in the table of contents for Section III were not audited by us, and accordingly, we do not express an opinion thereon.

Yours truly,  


**WILLIAM G. HOLLAND**  
Auditor General  
State of Illinois

Springfield, Illinois  
December 28, 1992

**This Page Intentionally Left Blank**



Number 1 Round Barn, circa 1907, University of Illinois

## **GENERAL PURPOSE FINANCIAL STATEMENTS**

General Purpose Financial Statements provide a summary overview of the financial position of all funds and account groups and of the operating results by fund type. They also serve as an introduction of the more detailed statements and schedules that follow.

**This Page Intentionally Left Blank**

**STATE OF ILLINOIS**  
**Combined Balance Sheet**  
**All Fund Types and Account Groups**  
**June 30, 1992**  
**(Expressed in Thousands)**

	<b>Governmental Fund Types</b>			
	General	Special Revenue	Debt Service	Capital Projects
<b>Assets and other debits</b>				
<b>Assets:</b>				
Cash and cash equivalents.....	\$ 147,963	\$ 1,378,565	\$ 366,624	\$ 221,036
Investments.....	148,579	448	61,646	
Receivables, net:				
Taxes.....	565,810	251,528		
Intergovernmental.....	728,635	665,211	79	947
Other.....	106,411	700,651	1,385	
Due from other funds.....	133,827	223,927	78,742	508
Inventories.....	25,157	33,511		
Prepaid expenses.....				
Loans and notes receivable.....	72,005	49,973		
Restricted assets (\$48,934 cash equivalents).....		576		
Property, plant and equipment, net.....				
Other assets.....	924	4,799		189
<b>Other debits:</b>				
Amount available in debt service funds for:				
Retirement of general obligation bonds.....				
Retirement of special obligation bonds.....				
Amount to be provided for:				
Retirement of general obligation bonds.....				
Retirement of special obligation bonds.....				
Retirement of other obligations.....				
Pension liabilities.....				
<b>Total assets and other debits</b>	<b>\$ 1,929,311</b>	<b>\$ 3,309,189</b>	<b>\$ 508,476</b>	<b>\$ 222,680</b>
<b>Liabilities, equity and other credits</b>				
<b>Liabilities:</b>				
Accounts payable and accrued liabilities.....	\$ 2,174,001	\$ 355,292	\$ 624	\$ 49,146
Intergovernmental payables.....	907,730	673,727		10,341
Due to other funds.....	382,758	328,449	10	1,539
Deferred revenues.....	121,783	145,056		1,333
Liabilities payable from restricted assets.....				
Depository and other liabilities.....		508,401	187	
Notes/general obligation certificates payable.....			250,000	
Accrued retirement costs.....				
General obligation bonds payable.....				
Special obligation bonds payable.....				
Revenue bonds payable.....				
Other obligations.....				
<b>Total liabilities</b>	<b>3,586,272</b>	<b>2,010,925</b>	<b>250,821</b>	<b>62,359</b>
<b>Equity and other credits:</b>				
Contributed capital.....				
Investment in fixed assets.....				
Retained earnings:				
Reserved.....				
Unreserved.....				
Fund balances (deficits):				
Reserved for:				
Encumbrances.....	71,844	1,185,758		593,651
Unemployment compensation benefits.....				
Net assets available for plan benefits.....				
Other.....	96,292	351,215		
Unreserved:				
Designated.....			257,655	
Undesignated.....	(1,825,097)	(238,709)		(433,330)
<b>Total equity (deficit) and other credits</b>	<b>(1,656,961)</b>	<b>1,298,264</b>	<b>257,655</b>	<b>160,321</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 1,929,311</b>	<b>\$ 3,309,189</b>	<b>\$ 508,476</b>	<b>\$ 222,680</b>

The accompanying notes to the financial statements are an integral part of this statement.

Proprietary Fund Types		Fiduciary Fund Type	University and College Fund Type	Account Groups		Total (Memorandum Only)
Enterprise	Internal Service	Trust and Agency	Universities and Colleges	General Fixed Assets	General Long-Term Obligations	
\$ 450,585	\$ 40,937	\$ 3,203,979	\$ 298,322			\$ 6,108,011
968,434	2,716	18,243,039	538,122			19,962,984
		296,439				1,113,777
3,088	18,461	47,770	6,972			1,471,163
81,623	5,616	228,278	125,812			1,249,776
46,832	184,483	45,368	120,984			834,671
5,356	11,558		43,271			118,853
7,574	857		16,525			24,956
2,134,010	647		77,022			2,333,657
455,344	2,421		6,144			464,485
1,318,681	82,132	17,571	4,056,220	\$ 3,690,080		9,164,684
78,397	14	584,875	7,172			676,370
					\$ 175,755	175,755
					81,900	81,900
					4,248,368	4,248,368
					1,412,438	1,412,438
					1,059,877	1,059,877
					6,239,416	6,239,416
<b>\$ 5,549,924</b>	<b>\$ 349,842</b>	<b>\$ 22,667,319</b>	<b>\$ 5,296,566</b>	<b>\$ 3,690,080</b>	<b>\$ 13,217,754</b>	<b>\$ 56,741,141</b>
\$ 254,145	\$ 179,558	\$ 159,937	\$ 403,061			\$ 3,575,764
1,291	5,269	1,789,781	410			3,388,549
24,389	2,059	69,224	26,243			834,671
8,126	125	6,482	49,406			332,311
19,131			51			19,182
150,519	27,189	2,155,869	14,280			2,856,445
105,042			18,242			373,284
					\$ 6,239,416	6,239,416
					4,424,123	4,424,123
					1,494,338	1,494,338
3,643,788	20,285	11,250	393,427			4,068,750
993	41,074		159,415		1,059,877	1,261,359
4,207,424	275,559	4,192,543	1,064,535		13,217,754	28,868,192
29,892	23,261	131				53,284
			3,594,867	\$ 3,690,080		7,284,947
279,648	187					279,835
1,032,960	50,835	1,943				1,085,738
		59	29,424			1,880,736
		1,240,754				1,240,754
		17,217,013				17,217,013
		2	605,485			1,052,994
			810			258,465
		14,874	1,445			(2,480,817)
1,342,500	74,283	18,474,776	4,232,031	3,690,080		27,872,949
<b>\$ 5,549,924</b>	<b>\$ 349,842</b>	<b>\$ 22,667,319</b>	<b>\$ 5,296,566</b>	<b>\$ 3,690,080</b>	<b>\$ 13,217,754</b>	<b>\$ 56,741,141</b>

**STATE OF ILLINOIS**  
**Combined Statement of Revenues, Expenditures,**  
**Other Sources and Uses of Financial Resources**  
**and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Governmental Fund Types				Fiduciary	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues:</b>						
Income taxes.....	\$ 5,127,459	\$ 518,145				\$ 5,645,604
Sales taxes.....	3,812,701	1,370,916				5,183,617
Motor fuel taxes.....		1,032,741				1,032,741
Public utility taxes.....	714,974	237,519				952,493
Other taxes.....	850,544	156,389			\$ 965,603	1,972,536
Federal government.....	2,521,874	4,129,568	\$ 4,981	\$ 633	418,316	7,075,372
Licenses and fees.....	59,723	1,257,539	141			1,317,403
Interest and other investment income.....	80,486	33,756	29,470	4,148	106,442	254,302
Other.....	49,225	393,927	244	7,974	19,617	470,987
<b>Total revenues</b>	<b>13,216,986</b>	<b>9,130,500</b>	<b>34,836</b>	<b>12,755</b>	<b>1,509,978</b>	<b>23,905,055</b>
<b>Expenditures:</b>						
<b>Current:</b>						
Health and social services.....	4,871,876	1,497,454			147	6,369,477
Social assistance.....	1,501,751	1,414,095			1,763,264	4,679,110
Education.....	3,796,353	825,069		27,600	2	4,649,024
General government.....	939,953	2,955,317	186	53,087	18,576	3,967,119
Transportation.....	54,778	2,295,891		255,106		2,605,775
Public protection and justice.....	901,168	213,352				1,114,520
Natural resources and recreation.....	107,126	189,923		97,013	96	394,158
<b>Debt service:</b>						
Principal.....	16,742	7,037	355,522			379,301
Interest.....	37,476	16,314	296,849			350,639
Capital outlays.....	57,655	77,988		117,995	91	253,729
<b>Total expenditures</b>	<b>12,284,878</b>	<b>9,492,440</b>	<b>652,557</b>	<b>550,801</b>	<b>1,782,176</b>	<b>24,762,852</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>932,108</b>	<b>(361,940)</b>	<b>(617,721)</b>	<b>(538,046)</b>	<b>(272,198)</b>	<b>(857,797)</b>
<b>Other sources (uses) of financial resources:</b>						
Proceeds from notes and general/special obligation bond issues.....		600		588,073		588,673
Proceeds from general/special obligation bond refunding issues.....			293,814	142,389		436,203
Operating transfers-in.....	1,016,840	1,650,951	727,954	6,415	240	3,402,400
Operating transfers-out.....	(2,271,385)	(1,515,017)	(105,793)	(60,565)	(13,118)	(3,965,878)
Capital lease financing.....	16,829	4,416				21,245
Payment to refunded bond escrow agent.....			(296,297)	(142,389)		(438,686)
Proceeds from certificates of participation refunding			2,483			2,483
<b>Net other sources (uses) of financial resources</b>	<b>(1,237,716)</b>	<b>140,950</b>	<b>622,161</b>	<b>533,923</b>	<b>(12,878)</b>	<b>46,440</b>
<b>Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources</b>	<b>(305,608)</b>	<b>(220,990)</b>	<b>4,440</b>	<b>(4,123)</b>	<b>(285,076)</b>	<b>(811,357)</b>
Fund balances (deficit), July 1, 1991, as previously reported	(1,367,735)	1,520,254	253,215	164,444	1,542,185	2,112,363
Reclassification of fund equity/balance		(916)			(1,420)	(2,336)
Fund balances (deficit), July 1, 1991, as restated	(1,367,735)	1,519,338	253,215	164,444	1,540,765	2,110,027
Residual equity transfers-in.....	16,584					16,584
Residual equity transfers-out.....	(202)	(84)				(286)
<b>Fund balances (deficit), June 30, 1992</b>	<b>\$ (1,656,961)</b>	<b>\$ 1,298,264</b>	<b>\$ 257,655</b>	<b>\$ 160,321</b>	<b>\$ 1,255,689</b>	<b>\$ 1,314,968</b>

The accompanying notes to the financial statements are an integral part of this statement.

**STATE OF ILLINOIS**  
**Combined Statement of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**All Budgeted Fund Groups (See Note 3)**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	General Funds			Highway Funds		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Income taxes.....	\$ 5,238,000	\$ 5,053,873	\$ (184,127)			
Sales taxes.....	4,156,000	3,986,124	(169,876)			
Motor fuel taxes.....				\$ 1,038,000	\$ 1,033,459	\$ (4,541)
Public utility taxes.....	705,000	703,350	(1,650)			
Federal government.....	2,208,000	2,118,873	(89,127)	512,400	493,883	(18,517)
Other.....	1,174,000	1,149,264	(24,736)	713,800	673,151	(40,649)
Less:						
Refunds.....	12,495	8,146	(4,349)	26,067	20,740	(5,327)
<b>Total revenues</b>	<b>13,468,505</b>	<b>13,003,338</b>	<b>(465,167)</b>	<b>2,238,133</b>	<b>2,179,753</b>	<b>(58,380)</b>
<b>Expenditures:</b>						
Current:						
Education.....	4,976,901	4,867,459	(109,442)			
Health and social services.....	4,801,359	4,687,999	(113,360)			
General government.....	1,048,969	986,623	(62,346)	210,587	206,823	(3,764)
Transportation.....	44,168	38,753	(5,415)	2,086,215	2,021,521	(64,694)
Social assistance.....	1,557,673	1,500,959	(56,714)	1,309	1,114	(195)
Public protection and justice.....	919,859	895,519	(24,340)	53,596	53,346	(250)
Natural resources and recreation.....	114,108	106,459	(7,649)			
Debt service:						
Principal.....	185,000	185,000	--			
Interest.....	7,716	7,716	--			
Capital outlays.....	98,054	82,195	(15,859)	38,767	36,631	(2,136)
<b>Total expenditures</b>	<b>13,753,807</b>	<b>13,358,682</b>	<b>(395,125)</b>	<b>2,390,474</b>	<b>2,319,435</b>	<b>(71,039)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(285,302)</b>	<b>(355,344)</b>	<b>(70,042)</b>	<b>(152,341)</b>	<b>(139,682)</b>	<b>12,659</b>
<b>Other sources (uses) of financial resources:</b>						
Proceeds from general and special obligation bond issues.....	185,000	185,653	653			
Operating transfers-in.....	2,322,000	2,324,338	2,338	1,175,560	1,110,697	(64,863)
Operating transfers-out.....	(2,439,000)	(2,375,789)	63,211	(1,293,050)	(1,273,223)	19,827
<b>Budgetary funds-nonbudgeted accounts.....</b>						
<b>Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts</b>	<b>(217,302)</b>	<b>(221,142)</b>	<b>(3,840)</b>	<b>(269,831)</b>	<b>(302,208)</b>	<b>(32,377)</b>
Budgetary fund balances (deficits), July 1, 1991, as previously reported	(665,810)	(665,810)	--	417,581	417,581	--
Reclassifications between budgetary/nonbudgetary funds-net						
Budgetary fund balances (deficits), July 1, 1991, as reclassified	(665,810)	(665,810)	--	417,581	417,581	--
<b>Budgetary fund balances (deficits), June 30, 1992</b>	<b>\$ (883,112)</b>	<b>\$ (886,952)</b>	<b>\$ (3,840)</b>	<b>\$ 147,750</b>	<b>\$ 115,373</b>	<b>\$ (32,377)</b>

The accompanying notes to the financial statements are an integral part of this statement.

(continued)

(continued)

**STATE OF ILLINOIS**  
**Combined Statement of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**In Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**All Budgeted Fund Groups (See Note 3)**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	University Funds			Special State Funds		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Income taxes.....				\$ 957,248	\$ 1,085,570	\$ 128,322
Sales taxes.....				350,520	362,268	11,748
Motor fuel taxes.....				16,912	16,470	(442)
Public utility taxes.....				237,662	238,800	1,138
Federal government.....	\$ --	\$ 16	\$ 16	620,099	640,635	20,536
Other.....	325,000	324,790	(210)	2,250,559	2,401,675	151,116
Less:						
Refunds.....	37	37	--	574,494	573,771	(723)
<b>Total revenues</b>	<b>324,963</b>	<b>324,769</b>	<b>(194)</b>	<b>3,858,506</b>	<b>4,171,647</b>	<b>313,141</b>
<b>Expenditures:</b>						
Current:						
Education.....	307,796	306,216	(1,580)	63,373	48,094	(15,279)
Health and social services.....				1,491,179	1,025,372	(465,807)
General government.....				2,349,907	2,294,007	(55,900)
Transportation.....				172,333	135,097	(37,236)
Social assistance.....						
Public protection and justice.....				139,752	114,123	(25,629)
Natural resources and recreation.....				296,575	245,841	(50,734)
Debt service:						
Principal.....						
Interest.....						
Capital outlays.....	23,385	23,341	(44)	25,962	25,219	(743)
<b>Total expenditures</b>	<b>331,181</b>	<b>329,557</b>	<b>(1,624)</b>	<b>4,539,081</b>	<b>3,887,753</b>	<b>(651,328)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(6,218)</b>	<b>(4,788)</b>	<b>1,430</b>	<b>(680,575)</b>	<b>283,894</b>	<b>964,469</b>
<b>Other sources (uses) of financial resources:</b>						
Proceeds from general and special obligation bond issues.....				500,000	500,000	--
Operating transfers-in.....				890,705	865,828	(24,877)
Operating transfers-out.....	--	(87)	(87)	(1,576,547)	(1,616,821)	(40,274)
<b>Budgetary funds-nonbudgeted accounts.....</b>				<b>70,788</b>	<b>70,788</b>	<b>--</b>
<b>Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts</b>	<b>(6,218)</b>	<b>(4,875)</b>	<b>1,343</b>	<b>(937,205)</b>	<b>(37,887)</b>	<b>899,318</b>
Budgetary fund balances (deficits), July 1, 1991, as previously reported	(3,480)	(3,480)	--	410,047	410,047	--
Reclassifications between budgetary/nonbudgetary funds-net				(475)	(475)	--
Budgetary fund balances (deficits), July 1, 1991, as reclassified	(3,480)	(3,480)	--	409,572	409,572	--
<b>Budgetary fund balances (deficits), June 30, 1992</b>	<b>\$ (9,698)</b>	<b>\$ (8,355)</b>	<b>\$ 1,343</b>	<b>\$ (527,633)</b>	<b>\$ 371,685</b>	<b>\$ 899,318</b>

Bond Financed Funds			Debt Service Funds			Federal Trust Funds		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ ---	\$ 1	\$ 1	\$ 750	\$ 4,948	\$ 4,198	\$ 1,836,428	\$ 1,867,402	\$ 30,974
			12,285	16,505	4,220	63,650	93,259	29,609
						2,855	920	(1,935)
---	1	1	13,035	21,453	8,418	1,897,223	1,959,741	62,518
16,962	16,730	(232)				739,503	696,168	(43,335)
52,676	50,744	(1,932)				605,632	496,250	(109,382)
255,847	255,847	---				405,962	318,952	(87,010)
						137,496	137,496	---
						222,050	193,526	(28,524)
100,527	99,465	(1,062)				61,513	38,955	(22,558)
						97,763	54,195	(43,568)
149,533	149,533	---	1,026,679	1,022,551	(4,128)			
			241,726	222,414	(19,312)			
165,100	161,372	(3,728)				19,998	17,216	(2,782)
740,645	733,691	(6,954)	1,268,405	1,244,965	(23,440)	2,289,917	1,952,758	(337,159)
(740,645)	(733,690)	6,955	(1,255,370)	(1,223,512)	31,858	(392,694)	6,983	399,677
646,000	730,462	84,462	293,814	293,814	---			
---	5,963	5,963	1,137,985	1,137,141	(844)	33,644	34,234	590
---	(5,963)	(5,963)				---	(590)	(590)
						35,185	35,185	---
(94,645)	(3,228)	91,417	176,429	207,443	31,014	(394,235)	5,442	399,677
212,206	212,206	---	143,821	143,821	---	(119,446)	(119,446)	---
212,206	212,206	---	143,821	143,821	---	(119,446)	(119,446)	---
\$ 117,561	\$ 208,978	\$ 91,417	\$ 320,250	\$ 351,264	\$ 31,014	\$ (513,681)	\$ (114,004)	\$ 399,677

(continued)

(continued)

**STATE OF ILLINOIS**  
**Combined Statement of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**All Budgeted Fund Groups (See Note 3)**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Revolving Funds			State Trust Funds		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Income taxes.....						
Sales taxes.....						
Motor fuel taxes.....				\$ 19,838	\$ 19,838	\$ --
Public utility taxes.....						
Federal government.....				89,437	108,536	19,099
Other.....	\$ 204,000	\$ 195,191	\$ (8,809)	552,820	533,340	(19,480)
Less:						
Refunds.....	10	4	(6)			
<b>Total revenues</b>	<b>203,990</b>	<b>195,187</b>	<b>(8,803)</b>	<b>662,095</b>	<b>661,714</b>	<b>(381)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
Education.....	5,277	4,528	(749)	149,390	108,448	(40,942)
Health and social services.....				1,517	907	(610)
General government.....	181,120	160,462	(20,658)	87,432	71,373	(16,059)
Transportation.....	1,500	1,377	(123)			
Social assistance.....				61,779	52,506	(9,273)
Public protection and justice.....	33,157	31,179	(1,978)	1,345	741	(604)
Natural resources and recreation.....				4,683	3,495	(1,188)
<b>Debt service:</b>						
Principal.....						
Interest.....						
<b>Capital outlays.....</b>	<b>6,418</b>	<b>5,149</b>	<b>(1,269)</b>	<b>4,385</b>	<b>1,842</b>	<b>(2,543)</b>
<b>Total expenditures</b>	<b>227,472</b>	<b>202,695</b>	<b>(24,777)</b>	<b>310,531</b>	<b>239,312</b>	<b>(71,219)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(23,482)</b>	<b>(7,508)</b>	<b>15,974</b>	<b>351,564</b>	<b>422,402</b>	<b>70,838</b>
<b>Other sources (uses) of financial resources:</b>						
Proceeds from general and special obligation bond issues.....						
Operating transfers-in.....				400	545	145
Operating transfers-out.....	(2,629)	(2,629)	--	(6,000)	(4,878)	1,122
<b>Budgetary funds-nonbudgeted accounts.....</b>				<b>412,524</b>	<b>412,524</b>	<b>--</b>
<b>Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts</b>	<b>(26,111)</b>	<b>(10,137)</b>	<b>15,974</b>	<b>(66,560)</b>	<b>5,545</b>	<b>72,105</b>
Budgetary fund balances (deficits), July 1, 1991, as previously reported	683	683	--	29,440	29,440	--
Reclassifications between budgetary/nonbudgetary funds-net				13,725	13,725	--
Budgetary fund balances (deficits), July 1, 1991, as reclassified	683	683	--	43,165	43,165	--
<b>Budgetary fund balances (deficits), June 30, 1992</b>	<b>\$ (25,428)</b>	<b>\$ (9,454)</b>	<b>\$ 15,974</b>	<b>\$ (23,395)</b>	<b>\$ 48,710</b>	<b>\$ 72,105</b>

Total (Memorandum Only)		
Final Budget	Actual	Variance Over (Under)
\$ 6,195,248	\$ 6,139,443	\$ (55,805)
4,506,520	4,348,392	(158,128)
1,074,750	1,069,767	(4,983)
942,662	942,150	(512)
5,267,114	5,234,293	(32,821)
5,296,114	5,387,176	91,062
615,958	603,618	(12,340)
<u>22,666,450</u>	<u>22,517,603</u>	<u>(148,847)</u>
6,259,202	6,047,643	(211,559)
6,899,687	6,210,528	(689,159)
4,336,653	4,088,984	(247,669)
2,697,559	2,590,091	(107,468)
1,842,811	1,748,105	(94,706)
1,209,222	1,133,863	(75,359)
613,656	509,455	(104,201)
1,361,212	1,357,084	(4,128)
249,442	230,130	(19,312)
382,069	352,965	(29,104)
<u>25,851,513</u>	<u>24,268,848</u>	<u>(1,582,665)</u>
<u>(3,185,063)</u>	<u>(1,751,245)</u>	<u>1,433,818</u>
1,624,814	1,709,929	85,115
5,560,294	5,478,746	(81,548)
(5,317,226)	(5,279,980)	37,246
518,497	518,497	--
<u>(1,835,678)</u>	<u>(361,047)</u>	<u>1,474,631</u>
425,042	425,042	--
13,250	13,250	--
438,292	438,292	--
<u>\$ (1,397,386)</u>	<u>\$ 77,245</u>	<u>\$ 1,474,631</u>

**STATE OF ILLINOIS**  
**Combined Statement of Revenues, Expenses and Changes**  
**in Retained Earnings/Fund Balances**  
**All Proprietary Fund Types**  
**Nonexpendable and Pension Trust Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Proprietary Fund Types		Fiduciary Fund Type		Total (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	Pension Trust	
<b>Operating revenues:</b>					
Charges for sales and services.....	\$ 1,912,257	\$ 732,113	\$ 88		\$ 2,644,458
Contributions:					
Employer.....				\$ 491,338	491,338
Employee.....				671,848	671,848
Other.....	27,912				27,912
Interest and other investment income.....	235,034	1,088	56	1,234,745	1,470,923
Federal government.....	13,332				13,332
Other.....	35,205	9,178	55	622,551	666,989
<b>Total operating revenues</b>	<b>2,223,740</b>	<b>742,379</b>	<b>199</b>	<b>3,020,482</b>	<b>5,986,800</b>
<b>Operating expenses:</b>					
Costs of sales and services.....	143,411	146,965			290,376
Benefit payments and refunds.....	51,474	508,761		1,234,514	1,794,749
Prizes and claims.....	815,099				815,099
Interest.....	274,319	5,581			279,900
General and administrative.....	183,582	37,889	25	29,045	250,541
Depreciation.....	58,977	28,951		3,146	91,074
Other.....	8,369	2,636		4,236	15,241
<b>Total operating expenses</b>	<b>1,535,231</b>	<b>730,783</b>	<b>25</b>	<b>1,270,941</b>	<b>3,536,980</b>
<b>Operating income</b>	<b>688,509</b>	<b>11,596</b>	<b>174</b>	<b>1,749,541</b>	<b>2,449,820</b>
<b>Nonoperating revenues (expenses):</b>					
Investment income.....	29,597	711			30,308
Interest expense.....	(4,313)	(221)			(4,534)
Other revenues.....	316	1,364			1,680
Other expenses.....	(3,537)	(4,727)			(8,264)
<b>Income before extraordinary item and operating transfers</b>	<b>710,572</b>	<b>8,723</b>	<b>174</b>	<b>1,749,541</b>	<b>2,469,010</b>
Extraordinary loss from advanced refundings.....	(3,623)				(3,623)
Operating transfers-in.....	22,910	560			23,470
Operating transfers-out.....	(616,699)	(2,656)	(10)		(619,365)
<b>Net income</b>	<b>113,160</b>	<b>6,627</b>	<b>164</b>	<b>1,749,541</b>	<b>1,869,492</b>
Retained earnings/fund balances, July 1, 1991, as previously reported	1,199,692	43,594		15,467,472	16,710,758
Reclassification retained earnings/fund balance	(244)	801	1,779		2,336
Retained earnings/fund balances, July 1, 1991, as restated	1,199,448	44,395	1,779	15,467,472	16,713,094
Residual equity transfer-in.....	58				58
Residual equity transfer-out.....	(58)				(58)
<b>Retained earnings/fund balances, June 30, 1992</b>	<b>\$ 1,312,608</b>	<b>\$ 51,022</b>	<b>\$ 1,943</b>	<b>\$ 17,217,013</b>	<b>\$ 18,582,586</b>

The accompanying notes to the financial statements are an integral part of this statement.

**STATE OF ILLINOIS**  
**Combined Statement of Cash Flows**  
**All Proprietary and Nonexpendable Trust Fund Types**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Proprietary Fund Types		Fiduciary Fund Type	Total (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	
<b>Cash flows from operating activities:</b>				
Cash received from sales and services.....	\$ 2,240,744	\$ 689,238	\$ 17	\$ 2,929,999
Cash payments to suppliers for goods and services.....	(228,355)	(611,532)		(839,887)
Cash payments to employees for services.....	(95,508)	(39,131)		(134,639)
Cash receipts from other operating activities.....	2,760,107	1,484	179	2,761,770
Cash payments to other operating activities.....	(3,937,265)	(13,989)	(26)	(3,951,280)
Net cash provided by operating activities	739,723	26,070	170	765,963
<b>Cash flows from noncapital financing activities:</b>				
Net borrowings under revolving loan arrangement.....	(968)			(968)
Interest paid on revolving loan.....	(3,832)			(3,832)
Operating transfers-in from other funds.....	22,722	560		23,282
Operating transfers-out to other funds.....	(617,256)	(2,656)	(10)	(619,922)
Other.....	41	86		127
Residual equity transfers-in.....	260			260
Residual equity transfers-out.....	(14,058)	(2,500)		(16,558)
Net cash (used in) noncapital financing activities	(613,091)	(4,510)	(10)	(617,611)
<b>Cash flows from capital and related financing activities:</b>				
Proceeds from sale of revenue bonds.....	57,851	13,625		71,476
Acquisition and construction of capital assets.....	(206,930)	(15,561)		(222,491)
Principal paid on bond maturities and equipment contracts.....	(74,565)	(24,518)		(99,083)
Interest paid on bond maturities and equipment contracts.....		(221)		(221)
Proceeds from sale of equipment.....	25			25
Other.....		13,083		13,083
Net cash (used in) capital and related financing activities	(223,619)	(13,592)		(237,211)
<b>Cash flows from investing activities:</b>				
Purchase of investment securities.....	(158,984)			(158,984)
Proceeds from sale and maturities of investment securities.....	103,697	58		103,755
Interest and dividends on investments.....	30,458	592		31,050
Net cash provided by (used in) investing activities	(24,829)	650		(24,179)
Net increase (decrease) in cash and cash equivalents	(121,816)	8,618	160	(113,038)
Cash and cash equivalents, July 1, 1991, as previously reported	621,571	31,564		653,135
Reclassification of funds	(236)	755	1,769	2,288
Cash and cash equivalents, July 1, 1991, as restated	621,335	32,319	1,769	655,423
Cash and cash equivalents, June 30, 1992	\$ 499,519	\$ 40,937	\$ 1,929	\$ 542,385
<b>Reconciliation of operating income to net cash provided by operating activities:</b>				
Operating income	\$ 688,509	\$ 11,596	\$ 174	\$ 700,279
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation.....	58,977	28,951		87,928
Provision for uncollectible accounts.....	238	447		685
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	(5,533)	(12,889)	(3)	(18,425)
(Increase) decrease in due from other funds.....	3,714	(43,905)		(40,191)
(Increase) decrease in inventory.....	(720)	(674)		(1,394)
(Increase) decrease in prepaid expenses.....	(2,091)	(851)		(2,942)
Increase (decrease) in accounts payable and accrued liabilities.....	55,221	47,547		102,768
Increase (decrease) in intergovernmental payables.....	796	110	(1)	905
Increase (decrease) in due to other funds.....	5,579	986		6,565
Increase (decrease) in deferred revenues.....	1,665	(81)		1,584
Increase (decrease) in other liabilities.....	15,515	552		16,067
Increase (decrease) in liabilities payable from restricted assets.....	(540)			(540)
Other.....	(81,607)	(5,719)		(87,326)
Total adjustments	51,214	14,474	(4)	65,684
Net cash provided by operating activities	\$ 739,723	\$ 26,070	\$ 170	\$ 765,963
<b>Noncash investing, capital, and financing activities:</b>				
<b>Capital leases (Initial year):</b>				
Fair market value	\$ --	\$ 8,240	\$ --	\$ 8,240
Current year cash (disbursements)	\$ --	\$ (585)	\$ --	\$ (585)
<b>Installation purchases (Initial year):</b>				
Fair market value	\$ --	\$ 9,853	\$ --	\$ 9,853
Current year cash (disbursements)	\$ --	\$ (1,116)	\$ --	\$ (1,116)
<b>Transfers from General Fixed Assets:</b>				
Fair market value	\$ --	\$ 1,656	\$ --	\$ 1,656

The accompanying notes to the financial statements are an integral part of this statement.

**STATE OF ILLINOIS**  
**Combined Statement of Changes in Fund Balances**  
**University and College Fund Type**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Current Funds			Endowment and Similar Funds
	Unrestricted	Restricted	Loan Funds	
<b>Revenues and other additions:</b>				
Unrestricted current fund revenues.....	\$ 1,141,514			
Federal and local grants and contracts-restricted....		\$ 314,983	\$ 1,208	
State grants and contracts-restricted.....		59,575	191	
Other State sources.....		3,345		
Private gifts, grants and contracts-restricted.....		128,463	1,155	\$ 205
Investment income.....		9,319	843	40
Realized gain on investments-restricted (net).....				321
Interest and fees on loans receivable.....			2,146	
Expended for plant facilities:				
Current funds.....				
Plant funds.....				
Other.....				
Retirement of long-term obligations.....				
Other.....	3,263	58,251	1,262	
<b>Total revenues and other additions</b>	<b>1,144,777</b>	<b>573,936</b>	<b>6,805</b>	<b>566</b>
<b>Expenditures and other deductions:</b>				
Educational and general expenditures.....	1,689,434	522,322		29
Auxiliary enterprises expenditures.....	277,176	724		
Hospital expenditures.....	176,809	4		
Independent operations expenditures.....	4,911			
Foundation expenditures.....				
Indirect costs recovered.....		66,148		
Refunds of grants and adjustments to grants.....		1,062		
Loan cancellations and write-offs.....			964	
Change in allowance for uncollectible notes.....			11	
Administrative and collection costs.....		1,168	677	
Expended for plant facilities (including noncapitalized expenditures of \$25,562).....	3,444	188		
Retirement of long-term obligations.....				
Disposal of plant facilities.....				
Other.....	461	102	70	44
<b>Total expenditures and other deductions.....</b>	<b>2,152,235</b>	<b>591,718</b>	<b>1,839</b>	<b>73</b>
<b>Transfers-additions (deductions):</b>				
<b>Mandatory:</b>				
Retirement of long-term obligations.....	(43,366)	(6,146)		
Student loan matching grants.....	(369)	188	181	
Renewals and replacements.....	(11,771)			
Other.....	(444)	444		
<b>Nonmandatory:</b>				
Transfers-in from State treasury funds.....	1,090,927	29,130		
Transfers-out to State treasury funds.....		(2,664)		
Other.....	(21,777)	(9,748)	(549)	3,575
<b>Total transfers</b>	<b>1,013,200</b>	<b>11,204</b>	<b>(368)</b>	<b>3,575</b>
<b>Net increase (decrease)</b>	<b>5,742</b>	<b>(6,578)</b>	<b>4,598</b>	<b>4,068</b>
<b>Fund balances (deficit), July 1, 1991</b>	<b>(33,551)</b>	<b>124,268</b>	<b>80,472</b>	<b>49,122</b>
<b>Fund balances (deficit), June 30, 1992</b>	<b>\$ (27,809)</b>	<b>\$ 117,690</b>	<b>\$ 85,070</b>	<b>\$ 53,190</b>

The accompanying notes to the financial statements are an integral part of this statement.

Plant Funds					
Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant	Foundations	Total
				\$ 11,185	\$ 1,152,699
\$ 1,147	\$ 1,979	\$ 361	\$ 333		320,011
					59,766
1	3,242		5,032		11,620
8,506	27	610	6,002	51,469	196,437
5,867	3,775	2,848		10,654	33,346
		527		4,017	4,865
					2,146
			110,686	75	110,761
			58,642	87	58,729
			13,368	11	13,379
			50,491	173	50,664
6,696	296	2,930	2,973	5,864	81,535
22,217	9,319	7,276	247,527	83,535	2,095,958
					2,211,923
138					277,900
					176,813
					4,911
				52,783	52,783
					66,148
					1,179
					964
					11
					1,845
49,293	33,489		1,663		88,077
		62,453	6,765	176	69,394
			40,115		40,115
6,220		3,390	48,982	5,885	65,154
55,651	33,489	65,843	97,525	58,844	3,057,217
(7,050)		56,399	163		--
					--
110	11,225	436			--
(11,666)		910	10,756		--
11,712	4,292		25,976		1,162,037
					(2,664)
20,893	21,513	3,215	(17,122)		--
13,999	37,030	60,960	19,773		1,159,373
(19,435)	12,860	2,393	169,775	24,691	198,114
33,120	65,386	46,261	3,419,104	249,735	4,033,917
\$ 13,685	\$ 78,246	\$ 48,654	\$ 3,588,879	\$ 274,426	\$ 4,232,031

**STATE OF ILLINOIS**  
**Combined Statement of University and College Current Funds**  
**Revenues, Expenditures and Other Changes**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Unrestricted	Restricted	Total
<b>Revenues:</b>			
Tuition and fees.....	\$ 490,183		\$ 490,183
Federal and local grants and contracts.....	55,421	\$ 272,744	328,165
State grants and contracts.....	3,158	46,088	49,246
Private gifts, grants and contracts.....	10,291	121,900	132,191
Investment income.....	3,771	3,048	6,819
Sales and services.....	528,905	64	528,969
Other.....	49,785	59,183	108,968
Total revenues	<u>1,141,514</u>	<u>503,027</u>	<u>1,644,541</u>
<b>Expenditures and mandatory transfers:</b>			
Educational and general:			
Instruction.....	676,347	72,950	749,297
Research.....	89,044	241,392	330,436
Public service.....	99,598	96,675	196,273
Academic support.....	217,788	10,514	228,302
Student services.....	113,803	6,428	120,231
Institutional support.....	219,479	3,230	222,709
Operation and maintenance of plant.....	195,305	265	195,570
Scholarships and fellowships.....	78,070	90,868	168,938
Total educational and general	<u>1,689,434</u>	<u>522,322</u>	<u>2,211,756</u>
Auxiliary enterprises.....	277,176	724	277,900
Hospitals.....	176,809	4	176,813
Independent operations.....	4,911		4,911
Total expenditures	<u>2,148,330</u>	<u>523,050</u>	<u>2,671,380</u>
Mandatory transfers:			
Retirement of long-term obligations.....	43,366	6,146	49,512
Student loan matching grants.....	369	(188)	181
Renewals and replacements.....	11,771		11,771
Other.....	444	(444)	--
Total mandatory transfers	<u>55,950</u>	<u>5,514</u>	<u>61,464</u>
Total expenditures and mandatory transfers	<u>2,204,280</u>	<u>528,564</u>	<u>2,732,844</u>
<b>Operating transfers and additions (deductions):</b>			
Transfers-in from State treasury funds.....	1,090,927	29,130	1,120,057
Transfers-out to State treasury funds.....		(2,664)	(2,664)
Other transfers.....	(20,221)	(9,748)	(29,969)
Excess of restricted receipts over transfers to revenue.....		3,593	3,593
Other (deductions).....	(2,198)	(1,352)	(3,550)
Total operating transfers and additions (deductions)	<u>1,068,508</u>	<u>18,959</u>	<u>1,087,467</u>
<b>Total increase (decrease) in fund balances</b>	<u>\$ 5,742</u>	<u>\$ (6,578)</u>	<u>\$ (836)</u>

The accompanying notes to the financial statements are an integral part of this statement.

**STATE OF ILLINOIS**  
Notes to the Financial Statements  
June 30, 1992

**1. SIGNIFICANT ACCOUNTING PRINCIPLES AND POLICIES:**

A. Basis of Presentation - The accompanying financial statements of the State of Illinois have been prepared in conformity with generally accepted accounting principles ("GAAP") as prescribed in pronouncements of the Governmental Accounting Standards Board ("GASB").

B. Financial Reporting Entity - For GAAP financial reporting purposes, the State of Illinois includes all funds, account groups, elected offices, departments and agencies of the State, as well as boards, commissions, authorities, and universities and colleges and any other component units that meet the criteria set forth in GAAP. The principal criterion for including potential component units is the State's executive, legislative, or judicial branches' ability to exercise oversight responsibility. Oversight responsibility is defined to include the following considerations: financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. Other criteria used to evaluate whether or not to include potential component units in the reporting entity are the scope of an organization's public service, and/or special financing relationships.

Based on the application of these criteria, the following organizations are included in the reporting entity:

Financing Authorities

Illinois Development Finance Authority  
Illinois Educational Facilities Authority  
Illinois Export Development Authority  
Illinois Farm Development Authority  
Illinois Health Facilities Authority  
Illinois Housing Development Authority  
Quad Cities Economic Development Authority  
Southwestern Illinois Development Authority

Retirement Systems

General Assembly Retirement System  
Judges' Retirement System of Illinois  
State Employees' Retirement System of Illinois  
Teachers' Retirement System of the State of Illinois  
State Universities Retirement System

Others

Universities and Colleges

State-owned universities and colleges  
and their related foundations and  
associations

Comprehensive Health Insurance Board  
Illinois State Toll Highway Authority  
Medical Center Commission  
Illinois Student Assistance Commission  
Illinois Mathematics and Science Academy  
Illinois Rural Bond Bank

## STATE OF ILLINOIS

The following organizations have been determined not to be part of the reporting entity after applying the oversight criteria:

### Local Governmental Units and Special Purpose Districts

Illinois Port Districts  
Regional Planning Commissions  
Local Civic Center Authorities  
Regional Transportation Authority  
Illinois Sports Facilities Authority  
Metropolitan Pier and Exposition Authority

Local government pension funds including:  
Chicago Teachers' Pension Retirement System  
Illinois Municipal Retirement Fund  
Locally controlled community colleges

C. Fund Accounting - The financial activities of the State are organized on the basis of individual funds and account groups, each of which is a separate accounting entity segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations. The financial activities of the State accounted for in the accompanying financial statements have been classified into the following fund categories and account groups:

### Governmental Fund Types

General - Transactions related to resources obtained and used for those services traditionally provided by a state government which are not required to be accounted for in other funds are accounted for in the General Fund. These services include, among others, social assistance, education (other than institutions of higher education), and health and social services. Certain resources obtained from federal grants and used to support general governmental activities are accounted for in the General Fund consistent with applicable legal requirements. The State's General Fund contains three primary sub-accounts (General Revenue, Education Assistance and Common School) with numerous secondary sub-accounts.

Special Revenue - Transactions related to resources obtained from specific revenue sources (other than for expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes are accounted for in special revenue funds. Special revenue funds account for, among other things, federal grant programs, taxes levied with statutorily defined distributions, and other resources restricted as to purpose.

Debt Service - Transactions related to governmental resources obtained and accumulated to pay interest and principal on general long-term obligations (other than capital leases, compensated absences, workers' compensation, and unfunded retirement costs) are generally accounted for in debt service funds.

Capital Projects - Transactions related to resources obtained and used for the acquisition or construction of major capital facilities, including those provided to political subdivisions and other public organizations, which are charged to expenditures (other than those financed by proprietary, fiduciary, and university and college fund types) are accounted for in capital projects funds. Such resources are derived principally from proceeds of general and special obligation bond issues.

### Proprietary Fund Types

Enterprise - Enterprise funds account for operations where the intent of the State is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily

## STATE OF ILLINOIS

through user charges, or where periodic measurement of the results of operations is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service - Internal service funds account for the operations of State agencies which render services and provide goods to other State agencies or governmental units on a cost-reimbursement basis.

### Fiduciary Fund Types

#### Trust -

Expendable - Expendable trust funds account for assets held by the State in a trustee capacity where the principal and income may be expended in the course of the funds' designated operations.

Nonexpendable - Nonexpendable trust funds account for assets held by the State in a trustee capacity where only the income may be expended in the course of the funds' designated operations.

Pension - Pension trust funds account for transactions, assets, liabilities and net assets available for plan benefits of the various State public employee retirement systems.

Agency - Agency funds account for the various taxes, deposits, deductions, and property collected by the State, acting in the capacity of an agent, for distribution to other governmental units or designated beneficiaries.

### University and College Fund Type

University and college funds account for the operations of State universities and colleges, including their foundations and associations, in accordance with NACUBO accounting and reporting principles. Accordingly, the University and College Fund Type is an aggregation of the following funds:

Current - Current funds account for economic resources of the institution which are expendable for any purpose in performing the primary objectives of the institution and which have not been restricted by external sources or designated by the governing body for other than operating purposes. Resources restricted for specific current operating purposes by a donor or other external agency are accounted for as restricted current funds.

Loan - Loan funds account for resources available for loans to students, staff and faculty.

Endowment and Similar - Endowment and similar funds (endowment, term endowment, and quasi-endowment) have attributes of trust funds in that they must be administered according to terms of applicable agreements.

Plant - Plant funds consist of resources available to acquire or repair institutional properties, to service debt incurred to acquire such properties and for the cost of fixed assets and the sources from which the cost is funded, including associated liabilities. The plant funds' resources and activities are accounted for in four sub-groups: unexpended, renewals and replacements, retirement of indebtedness, and investment in plant.

Agency - Agency funds consist of funds held by the institution, acting in the capacity of an agent for distribution to designated beneficiaries.

## STATE OF ILLINOIS

Foundations - University related organizations including foundations and associations which have been established to promote and serve the interests and welfare of their respective universities are included in this fund.

### Account Groups

General Fixed Assets - General fixed assets acquired or constructed for use by the State in the conduct of its activities, other than those accounted for in proprietary, fiduciary and university and college fund types are accounted for in the General Fixed Assets Account Group.

General Long-Term Obligations - Unmatured general and special obligation bonds, unfunded retirement costs, and other long-term obligations not recorded in proprietary, fiduciary and university and college fund types are recorded in the General Long-Term Obligations Account Group.

### D. Basis of Accounting and Measurement Focus -

Governmental Fund Types and Expendable Trust Funds - The accounts of the general, special revenue, debt service, capital projects and expendable trust funds are reported using a current financial resources measurement focus and modified accrual basis of accounting. Under this measurement focus only current assets and current liabilities are normally included on the balance sheet. Fund balance represents a measure of "available spendable resources". Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available to finance expenditures of the fiscal year). "Measurable" means when the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Significant revenue sources which are susceptible to accrual include individual and corporate income taxes, sales taxes, public utility taxes and motor fuel taxes.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one type, monies must be expended on the specific purpose or project before any amounts will be paid to the State; therefore, revenues are recognized based upon the expenditure recorded. In the other type, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Modifications to the accrual basis of accounting include:

- Self assessed taxes, principally income, excise and wealth taxes, are recognized as receivables and revenues in the period to which they apply subject to their availability.
- Fines, penalties, licenses and other miscellaneous revenues are recognized when received since they normally are only measurable at that time.
- Interest on long-term obligations reflected in the General Long-Term Obligations Account Group is recognized in the debt service funds when it becomes payable.

## STATE OF ILLINOIS

Proprietary Fund Types, and Nonexpendable and Pension Trust Funds - The accounts of the enterprise, internal service, and nonexpendable and pension trust funds are reported using a flow of economic resources measurement focus and the accrual basis of accounting. Under this measurement focus all assets and liabilities associated with the operation of these funds are included on the balance sheet. Fund equity is segregated into contributed capital and retained earnings components. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.

Agency Funds - The accounts of agency funds are reported using the modified accrual basis of accounting as described above for governmental and expendable trust funds. Agency funds do not measure nor report operations. Instead, changes in assets and liabilities are presented for agency funds.

University and College Fund Type - The accounts of the university and college funds are reported using the accrual basis of accounting with the following exceptions:

- Depreciation expense related to plant fund assets generally is not recorded.
- Revenues and expenditures of an academic term encompassing more than one fiscal year are solely reported in the fiscal year in which the program is predominantly conducted.

E. Eliminations - Eliminations have been integrated into the report to eliminate those items which would significantly overstate the financial activities of certain funds and intrafund accounts within the related fund type.

F. Total (Memorandum Only) Columns - Total columns represent an aggregation of the fund type and account group financial statements. They are presented for informational purposes and do not represent consolidated financial information.

G. Budgetary Process - The State Constitution requires the Governor to prepare and submit to the General Assembly an Executive Budget for the ensuing fiscal year. The budget covers most funds held by the State, but excludes all locally held funds and various treasury held funds which are not subject to appropriation pursuant to State law. The General Assembly enacts the budget through passage of specific line-item appropriations (i.e., personal services, contractual services, equipment, etc.), the sum of which must not exceed estimated revenues pursuant to the State Constitution. The Governor has the power to approve, reduce or veto each appropriation passed by the General Assembly. Transfers in/out contained in the Executive Budget are not a part of the General Assembly's appropriation process. The actual amounts are determined either by State law or by discretionary action available to the Governor. The Comptroller's Uniform Statewide Accounting System (CUSAS) controls expenditures by line-item as established in approved appropriation bills and insures that appropriated expenditure amounts are not exceeded. The level of legal control is reported in a publication titled A Detailed Report of Expenditures and Revenues. A separate document is necessary since the State has over 9,300 appropriated line items. Administrative transfers between certain appropriation line-items within the same treasury held fund cannot exceed 2% of the aggregate amount appropriated to an agency from that fund. Legislative action is required for more substantial transfers. Unexpended appropriations at June 30 are available for subsequent expenditure to the extent that encumbrances have been incurred at June 30, provided they are presented for payment during the succeeding 90 day "lapse period". Certain appropriations referred to as "reappropriations" represent the continuation of a prior year's program which requires additional time for completion.

## STATE OF ILLINOIS

Budgeted revenues in the accompanying Combined Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances - Budget and Actual (Non-GAAP) represent original estimates, while budgeted expenditures represent original appropriations modified by supplemental and amendatory appropriations aggregating \$559 million. Because of extraordinary circumstances in fiscal year 1992 where revenues were less than previously estimated and spending was greater than estimated, the General Assembly enacted the Emergency Budget Act of Fiscal Year 1992, effective January 24, 1992. The legislation restricted State spending by creating contingency reserves but did not reduce original appropriations. For this reason, significant favorable expenditure variances are reported in the State's General Fund in the budget/actual financial statement. Budgets are essentially on the cash basis, modified for expenditures during the lapse period (beginning and end of year) as described in the preceding paragraph.

CUSAS establishes the following budgetary fund groups to account for the State's budgetary activities:

General - funds established to account for those services traditionally provided by a state government which are not required to be accounted for in other funds;

Highway - funds established to receive and distribute assessments related to transportation, and to support the construction and maintenance of transportation facilities and activities of the State;

University - funds established to receive revenues such as fees, tuition and excess income from auxiliary enterprises at State-supported institutions of higher education;

Special State - funds designated by statute as special funds in the State Treasury and not elsewhere classified;

Bond Financed - funds established to receive and administer the proceeds of various bond issues of the State;

Debt Service - funds established to finance and account for the payment of principal and interest generally associated with the general and special obligation bond issues of the State;

Federal Trust - funds established pursuant to grants and contracts between State agencies and the federal government;

Revolving - funds established to finance and account for intra-governmental services; and,

State Trust - funds established by statute or under statutory authority for nonfederal programs which are not deemed to be a traditional governmental activity or elsewhere classified.

H. Cash Equivalents - Cash equivalents are defined as short-term, highly liquid investments readily convertible to cash with original maturities of three months or less. Cash equivalents consist principally of certificates of deposit, repurchase agreements, U.S. treasury bills and food stamps, and are stated at cost.

I. Investments - Investments are stated on the basis of cost except for those of the State Employees' Deferred Compensation Fund, and investments in mutual funds which are stated at market value. Investment income is recorded as revenue in the General Fund, except for resources of retirement systems

STATE OF ILLINOIS

and certain other individual funds which are statutorily authorized to be separately invested and specifically credited with the income realized thereon.

J. Inventories - Inventories for governmental funds are valued at cost, principally on the first-in, first-out consumption method.

K. Interfund Transactions - The State has the following types of interfund transactions:

Quasi-external transactions - Charges for services rendered by one fund to another are treated as revenues of the recipient fund and expenditures or expenses of the disbursing fund.

Reimbursements - Reimbursement of expenditures made by one fund for another are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund.

Residual Equity Transfers - Nonroutine or nonrecurring transfers between funds are reported as additions to or deductions from fund equity.

Operating Transfers - Legally authorized transfers other than residual equity transfers are reported as operating transfers.

L. Property, Plant and Equipment - Fixed assets are recorded at cost or, for donated assets, at fair market value at date of acquisition.

General Fixed Assets - Fixed asset records are used by the State primarily to assure accountability. Historical cost records for certain general fixed assets are incomplete or not available. Accordingly, estimated historical costs have been used. Public domain (infrastructure) general fixed assets such as highways, curbs, bridges, and lighting systems are not capitalized. Depreciation is not provided on general fixed assets nor are interest expenditures incurred during the construction period capitalized.

Proprietary and Fiduciary Fund Types - It is the State's policy to capitalize interest expense incurred on significant assets during their construction. Generally, property, plant and equipment, excluding land, are depreciated on the straight-line method over the estimated service lives of the respective assets as follows:

	<u>Years</u>
Land improvements	20-50
Buildings and building improvements	20-50
Equipment	3-10

University and College Fund Type - Generally, public domain (infrastructure) assets such as streets, sidewalks, lighting systems and curbs are not capitalized. Depreciation generally is not provided on property, plant and equipment.

M. Retirement Costs - Substantially all State employees, including members of the General Assembly and Judicial Branch, participate in one of three State public employee retirement systems (see Note 10). The State also maintains and funds public employee retirement systems for employees of the various State supported universities and colleges, and for public school teachers in cities other than Chicago. It is the State's policy to fund retirement costs without regard to amounts calculated under the provisions of Accounting Principles Board (APB) Opinion No. 8. Based on actuarial consultations, the State's contributions have been less than the retirement benefits payable during the year for the last eleven fiscal

## STATE OF ILLINOIS

years. Prior to fiscal year 1982, the State had funded the retirement costs at a level at least as great as the retirement benefits payable during the year.

Effective July 1, 1980 the State prospectively adopted the provisions of APB Opinion No. 8 to determine pension expense. Accordingly, calculated pension expense comprises normal cost plus interest on unfunded prior service cost and amortization of prior service costs over forty years. For the period of change and subsequent years, the excess of pension expense so calculated over amounts funded represent long-term obligations of the State and have been reflected in the General Long-Term Obligations Account Group.

N. Capital Appreciation (deep-discount) Bonds - Capital appreciation bonds are those bonds which are issued at stated interest rates significantly below their effective interest rate, resulting in a substantial discount. The implicit interest (i.e., discount) is not paid until the bond matures. Therefore, the net value of the bonds accretes (i.e., the discount is reduced) over the life of the bonds. For general and special obligation bonds, the accreted amounts are included in the General Long-Term Obligations Account Group.

O. Compensated Absences - The amounts of vested unpaid vacation and sick leave accumulated by State employees are accrued when incurred in proprietary and university and college funds, which use the accrual basis of accounting. In the governmental funds, only the amounts that normally would be liquidated with expendable available financial resources are accrued as current-year expenditures. Employees are charged for the earliest sick leave earned when the leave is used, and they are compensated for one-half of sick time accumulated after January 1, 1984 which is unused upon termination of employment. The State's liability for unused vested sick leave and vacation time, including salary related costs (e.g., social security and medicare tax), is recorded in the accompanying financial statements at the employees' current salary level. Unless it is anticipated that compensated absences will be used in excess of a normal year's accumulation, no additional expenditures are accrued. Therefore, the entire unpaid liability for the governmental funds is recorded in the General Long-Term Obligations Account Group.

P. Workers' Compensation Liability - The fund liabilities of the General and Road Funds include the amount of workers' compensation claims that would normally be liquidated with expendable available financial resources. The remaining liability under the State's workers' compensation laws is reported in the General Long-Term Obligations Account Group.

Q. Encumbrances - The State employs encumbrance accounting for all governmental fund types. All contracts, purchase orders and other commitments for goods or services that have not been received/rendered by June 30 are reported as reservations of fund balances, not as expenditures.

R. Reservations/Designations of Fund Equity -

### Reservations

Governmental and Fiduciary Fund Types - Fund balances of governmental and fiduciary fund types which are legally restricted to a specific future use or that are not available for appropriation or expenditure are reported as reservations of fund balances.

University and College Fund Type - Fund balances of university and college funds which are legally restricted by outside sources to specific future use are reported as reservations of fund balances.

STATE OF ILLINOIS

Proprietary Fund Types - Reserved retained earnings of the proprietary funds are legally restricted for the payments of capital maintenance and debt service related to revenue bonds and bond anticipation notes and for other purposes.

Designations

Designations of unreserved fund balances in governmental, fiduciary and university and college fund types indicate the State's plan for use of financial resources in future periods.

S. Risk Management - Insurance in force on State owned assets is limited except for certain university facilities. Further, the State makes no provision for anticipated losses in the event of involuntary conversions. The State's liability exposures, including worker's compensation, vehicle, employee fidelity and surety, legal representation and employee indemnification, general liability, and other tort liability are retained. Liabilities for claims, including claims incurred but not reported, are recorded in the funds or the general long-term obligations account group as appropriate. The State has met its financial obligation associated with losses sustained from its current resources in the past, even though limited insurance coverage is purchased.

**2. RESTATEMENT OF FUND EQUITY:**

Based on a reevaluation of four funds presented as "other" in the accompanying financial statements, the following reclassifications were made:

	<u>Special Revenue</u>	<u>Enterprise</u>	<u>Internal Service</u>	<u>Expendable Trust</u>	<u>Nonexpendable Trust</u>
Fund equity at June 30, 1991, as previously reported.....	\$ 1,520,254	\$ 1,199,692	\$ 43,594	\$ 1,542,185	\$ --
Reclassifications.....	(916)	(244)	801	(1,420)	1,779
Fund equity at July 1, 1991, as restated.....	<b>\$ 1,519,338</b>	<b>\$ 1,199,448</b>	<b>\$ 44,395</b>	<b>\$ 1,540,765</b>	<b>\$ 1,779</b>

STATE OF ILLINOIS

**3. BUDGETARY BASIS VS. GAAP:**

The accompanying Combined Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP), All Budgeted Fund Groups, presents comparisons of the legally adopted budget (more fully described in Note 1-G) with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation (amounts expressed in thousands) of resulting basis, perspective, entity and timing differences in the excess (deficiency) of revenues over (under) expenditures/expenses and other sources (uses) of financial resources for the year ended June 30, 1992 is presented below:

<b>BUDGETARY FUND GROUPS</b>	<b>General</b>	<b>Highway</b>	<b>University</b>	<b>Special State</b>	<b>Bond Financed</b>	<b>Debt Service</b>
<b>FINANCIAL STATEMENT FUND TYPES</b>	<b>General</b>		<b>University &amp; College</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources (budgetary basis).....	\$ (221,142)	\$ (302,208)	\$ (4,875)	\$ (37,884)	\$ (3,228)	\$ 207,443
Adjustments:						
To adjust revenues, related receivables and deferred revenue.....	130,511	( 6,778)	2	546,091		99,197
To adjust expenditures/expenses and related liabilities.....	(230,141)	(2,787)	40	(432,269)	(265)	(300,492)
To adjust for lapse period expenditures which were not recorded as liabilities.....	12,249	1,945	(149)	( 847)	718	(37)
Excess (deficiency) of revenues over (under) expenditures/expenses and other sources (uses) of financial resources (GAAP basis) - budgetary classifications....	(308,523)	(309,828)	(4,982)	75,091	( 2,775)	6,111
Reclassifications & adjustments:						
To reclassify excess (deficiency) of revenues over (under) expenditures/expenses and other sources (uses) of financial resources into financial statements fund types.....	1,816	309,828	151	(296,277)	(1,080)	1
To record excess (deficiency) of revenues over (under) expenditures/expenses and other sources (uses) of financial resources for nonbudgeted funds and accounts.....	1,099		202,945	196	(268)	(1,672)
<b>Excess (deficiency) of revenues over (under) expenditures/expenses and other sources (uses) of financial resources (GAAP basis).....</b>	<b>\$ (305,608)</b>	<b>\$ --</b>	<b>\$ 198,114</b>	<b>\$ (220,990)</b>	<b>\$ ( 4,123)</b>	<b>\$ 4,440</b>

STATE OF ILLINOIS

Federal Trust	Revolving Internal Service	State Trust	Enterprise	Expendable Trust	Non-Expendable Trust	Pension Trust
\$ 5,442	\$ (10,137)	\$ 5,545				
(8,173)	22,432	268,907				
9,053	(6,465)	30,442				
3,672	8	(3,892)				
9,994	5,838	301,002				
(9,994)	597	(301,002)	\$ (1,043)	\$ 21	\$ 149	\$ 296,833
	192		114,203	(285,097)	15	1,452,708
\$ --	\$ 6,627	\$ --	\$ 113,160	\$ (285,076)	\$ 164	\$ 1,749,541

## STATE OF ILLINOIS

### 4. DEPOSITS AND INVESTMENTS:

The State Treasurer is the custodian of the State's cash, cash equivalents, and investments for most funds maintained in the State Treasury. Funds maintained outside the State Treasury (locally held funds) have independent authority to manage their own cash and investments. As described later, the funds of the State's retirement systems are invested separately.

#### Investment Policy -

Statutes authorize public agencies, including the State of Illinois, to engage in a wide variety of investment activities. These include bonds, notes, certificates of indebtedness, treasury bills or other securities guaranteed by the United States; interest-bearing savings accounts, certificates of deposit, or interest-bearing time deposits or any other investments that constitute direct obligations of any bank; short-term obligations of certain qualified United States corporations; short-term discount obligations of the Federal National Mortgage Association; shares or other securities legally issued by certain state or federal savings and loan associations; insured dividend-bearing share accounts and certain other accounts of chartered credit unions; certain money market mutual funds; Public Treasurer's Pool; and repurchase agreements that meet certain instrument and transaction requirements, however, statutes require that investments purchased must mature or be redeemable prior to the date they will be needed to pay expenditures.

The investments of the State's five retirement systems are governed by the State Pension Code. Authorized investments consist of bonds, equities, real estate, venture capital and other activities that are consistent with the "prudent person" rule. The "prudent person" rule, as adopted by the Illinois General Assembly in 1982, states that fiduciaries must discharge their duties with the care, skill, prudence and diligence which a prudent person acting in a like capacity and familiar with such matters would use under conditions prevailing at the time.

In addition to statutory requirements, State agencies have adopted their own supplemental investment practices which further regulate such activities.

#### Deposits -

On June 30, 1992, the carrying amount of the State's cash deposits (amounts expressed in thousands) was \$2,854,600, which includes \$24,738 of restricted assets, and the bank balance was \$3,316,357. Of the bank balance, \$3,004,762 was covered by federal depository insurance or by collateral held by the State or the State's agent in the State's name, \$233,764 was covered by collateral held in the pledging bank's trust department or by its agent in the State's name, and \$77,831 was uninsured and uncollateralized. The balance sheet account cash and cash equivalents includes \$3,278,149 of certain types of deposits and short-term investments (included in investments below) to reflect their liquidity.

By statute, public moneys deposited in financial institutions must either be collateralized; insured by an agency of the federal government; or not exceed 75% of the capital stock and surplus, 75% of the net worth, or 50% of the unimpaired capital and surplus of a financial institution.

STATE OF ILLINOIS

Investments -

Investments (amounts expressed in thousands), including \$430,935 of restricted assets and \$11,531 of other assets, are categorized below to give an indication of the level of risk assumed by the State at June 30, 1992. Category 1 includes investments that are insured or registered or for which the securities are held by the State or its agent in the State's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty trust department or agent in the State's name. Category 3, of which 99% are owned by the various university funds, includes uninsured and unregistered investments for which the securities are held by the counterparty, or by a trust department or agent but not in the State's name.

	Category			Carrying Amount	Market Value
	1	2	3		
Repurchase agreements.....	\$ 2,341,997	\$153,174		\$ 2,495,171	\$ 2,496,493
U.S. Treasury and Agency obligations.....	4,085,344	83,785	\$ 24,259	4,193,388	5,534,359
Commercial paper.....	332,607	2,780	42,675	378,062	377,459
Corporate debt securities...	5,143,381	2,746	9,494	5,155,621	5,053,071
Corporate equity securities.	6,654,950	960	11,223	6,667,133	8,310,024
Investment contracts.....	655,567	250,036		905,603	905,603
Other.....	195,070	7,649	1,773	204,492	182,866
	<b>\$19,408,916</b>	<b>\$501,130</b>	<b>\$ 89,424</b>	19,999,470	22,859,875
Tangible property.....				2,175,694	1,864,569
Investments in mutual funds.				1,508,435	1,745,399
				<b>\$23,683,599</b>	<b>\$26,469,843</b>

In accordance with the terms of a master repurchase agreement utilized by the State Treasurer, their repurchase agreements at June 30, 1992, represent margin (yield) maintenance agreements. The terms of these agreements require the broker or financial institution to maintain the market value of collateral securities at 100% of the agreement plus accrued interest. The carrying amount and market value of securities to be resold based on commitments as of June 30, 1992, under yield maintenance repurchase agreements was \$1,886,308 and \$1,887,626 respectively.

5. TAXES RECEIVABLE:

Taxes receivable (amounts expressed in thousands) at June 30, 1992 consisted of the following:

	Fund Types				Total (Memorandum Only)
	General	Special Revenue	Expendable Trust	Agency	
Income taxes.....	\$ 435,244	\$ 61,673			\$ 496,917
Sales taxes.....	586,533	223,091		\$ 56,148	865,772
Motor fuel taxes.....		121,174			121,174
Public utility taxes...	23,628	1,316			24,944
Unemployment compensation taxes....			\$ 238,472		238,472
Other taxes.....	113,484	10,842		1,819	126,145
	1,158,889	418,096	238,472	57,967	1,873,424
Less: Allowance for uncollectible taxes	593,079	166,568			759,647
	<b>\$ 565,810</b>	<b>\$ 251,528</b>	<b>\$ 238,472</b>	<b>\$ 57,967</b>	<b>\$1,113,777</b>

STATE OF ILLINOIS

**6. DUE FROM/TO OTHER FUNDS:**

The following balances (amounts expressed in thousands) at June 30, 1992, represent due from/to balances among all funds:

Fund Type/Fund	Due From	Due To
General.....	\$ 133,827	\$ 382,758
Special Revenue:		
State Construction Account.....	28,654	
Local Government Distributive Fund.....	53,646	625
Public Transportation Fund.....	27,573	
Motor Fuel Tax Fund.....	17,937	56,172
Road Fund.....	32,391	34,580
Unemployment Compensation Special Administration Fund.....	3,978	16,740
Title III Social Security and Employment Services Fund.....	16,786	3,239
Personal Property Tax Replacement Fund.....		58,540
State and Local Sales Tax Reform Fund.....		21,521
County and Mass Transit District Fund.....		20,214
Build Illinois Fund.....	8,850	
Medicaid Long-term Care Provider Participation Fee Trust Fund.....	20	33,848
Hospital Services Trust Fund.....	11	39,576
Other funds.....	34,081	43,394
	<u>223,927</u>	<u>328,449</u>
Debt Service:		
General Obligations Bond Retirement and Interest Fund.....	78,739	
Other Funds.....	3	10
	<u>78,742</u>	<u>10</u>
Capital Projects (all funds).....	508	1,539
Enterprise:		
State Lottery Fund.....	25,949	4,604
Housing Development Authority Administrative Fund.....	3,687	12,512
Mortgage Loan Program Fund.....	12,499	39
Single Family Mortgage Purchase Program Fund....		3,412
Designated Account Purchase Program Fund.....	4,220	19
Other funds.....	477	3,803
	<u>46,832</u>	<u>24,389</u>
Internal Service:		
Communications Revolving Fund.....	20,227	651
Statistical Services Revolving Fund.....	12,914	639
State Garage Revolving Fund.....	5,746	269
Health Insurance Reserve Fund.....	138,079	
Working Capital Revolving Fund.....	5,988	315
Other funds.....	1,529	185
	<u>184,483</u>	<u>2,059</u>
Trust and Agency:		
Expendable Trust -		
Unemployment Compensation Trust Fund.....	\$ 2,373	\$ 4,006
Other funds.....	515	227
	<u>2,888</u>	<u>4,233</u>
Pension Trust (all funds).....	6,687	193
Agency -		
Social Security Contributions Fund.....	7,147	1,305
Public Assistance Recoveries Trust Fund.....		43,243
RTA Sales Tax Trust Fund.....	20,214	
Protest Fund.....		11,794
Other funds.....	8,432	8,456
	<u>35,793</u>	<u>64,798</u>
University and College:		
Current Unrestricted.....	94,931	6,728
Current Restricted.....	20,360	13,853
Other funds.....	5,693	5,662
	<u>120,984</u>	<u>26,243</u>
<b>Total (Memorandum Only).....</b>	<b><u>\$ 834,671</u></b>	<b><u>\$ 834,671</u></b>

STATE OF ILLINOIS

**7. LOANS AND NOTES RECEIVABLE:**

Loans and notes receivable (amounts expressed in thousands) at June 30, 1992, consisted of the following:

	<b>Fund Types</b>					<b>Total (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>University and College</b>	
Mortgage loan program.....	\$ 111	\$ 8,773	\$1,664,562			\$1,673,446
Student loan program.....	1,303	14	487,793		\$ 84,475	573,585
Business loan program.....	84,897	27,960				112,857
Port districts construction....	16,978					16,978
Other.....	1,697	24,033	2,352	\$ 647	661	29,390
	104,986	60,780	2,154,707	647	85,136	2,406,256
Less: Allowance for uncollectible accounts.....	32,981	10,807	20,697		8,114	72,599
<b>Loans and notes receivable, net</b>	<b>\$ 72,005</b>	<b>\$ 49,973</b>	<b>\$2,134,010</b>	<b>\$ 647</b>	<b>\$ 77,022</b>	<b>\$2,333,657</b>

In the accompanying financial statements, the General and Special Revenue fund types reflect loans and notes receivable of \$122.0 million. Fund balances in the amount of \$103.6 million have been reserved to indicate their long-term nature and that they are not available to meet current appropriation or expenditure needs.

A portion of the General Fund's business loan programs (\$49.1 million) represents various funds' pooled resources that the State has invested in a pilot mortgage program. Effective January 12, 1987, three of the program's mortgage loans aggregating \$40.6 million were restructured. One of these loans with an original balance of \$15.5 million was restructured again effective January 1, 1990. The remaining two loans totalling \$25.1 million in original value were restructured effective January 1, 1991.

Included in the allowance for uncollectible accounts is \$10.4 million related to the outstanding original principal balance of these loans. These loans are considered to be non-performing loans. As such, interest totalling \$6.9 million which was to have been capitalized in connection with the restructuring and accrued interest subsequent to the dates of the restructuring, totalling \$5.2 million, has not been recorded as an asset. The write-down of these loans is not considered forgiveness of the obligations and collection efforts will continue for the entire loan balance, including principal and interest.

During Fiscal Year 1989, the remaining four business loan program loans outstanding, with balances aggregating \$9.6 million, were restructured. During Fiscal Year 1992, one of the commercial property loans with a recorded loan balance of \$1.7 million was reclassified as a nonperforming asset. On July 7, 1992, the borrower and trustee entered into an agreement to cure the arrearage, pay the taxes, provide for the sale of the security on the loan and place the deed and appropriate transfer documents in escrow. In the event of a default on the agreement, the deed would be delivered to the trustee in lieu of foreclosure.

STATE OF ILLINOIS

**8. PROPERTY, PLANT AND EQUIPMENT:**

Property, plant and equipment (amounts expressed in thousands) at June 30, 1992 consisted of the following:

General Fixed Assets Account Group	Fund Types						Total (Memorandum Only)
	Enterprise	Internal Service	Non-Expendable Trust	Pension Trust	University and College		
Land and land improvements.	\$ 472,965	\$ 1,506,206	\$ 335	\$ 104	\$ 1,879	\$ 210,418	\$ 2,191,907
Buildings and building improvements.	2,096,524	1,833	15,105		8,079	2,271,307	4,392,848
Equipment.....	1,024,297	60,543	205,685		9,138	1,512,056	2,811,719
Construction in progress..	96,294	507,908			5,088	62,439	671,729
	<u>3,690,080</u>	<u>2,076,490</u>	<u>221,125</u>	<u>104</u>	<u>24,184</u>	<u>4,056,220</u>	<u>10,068,203</u>
Less: Accumulated depreciation.....		757,809	138,993		6,717		903,519
	<u>\$3,690,080</u>	<u>\$ 1,318,681</u>	<u>\$ 82,132</u>	<u>\$ 104</u>	<u>\$ 17,467</u>	<u>\$ 4,056,220</u>	<u>\$ 9,164,684</u>

Changes in general fixed assets (amounts expressed in thousands) for the year ended June 30, 1992 are presented below:

	Balance July 1, 1991	Additions	Deletions/Net Transfers	Balance June 30, 1992
Land and land improvements....	\$ 492,617	\$ 15,567	\$ (35,219)	\$ 472,965
Buildings and building improvements....	1,715,857	20,757	359,910	2,096,524
Equipment.....	990,740	98,353	(64,796)	1,024,297
Construction in progress.....	308,327	133,790	(345,823)	96,294
	<u>\$3,507,541</u>	<u>\$ 268,467</u>	<u>\$ (85,928)</u>	<u>\$3,690,080</u>

Construction in progress (amounts expressed in thousands) for general fixed assets, enterprise funds, pension funds and universities and colleges as of June 30, 1992 is composed of the following:

Project	Project Authorization	Expended through June 30, 1992	Committed	Available Authorization
General Fixed Assets Account Group-				
State Police Central Administration Bldg.-Spfld.	\$ 40,700	\$ 1,394	\$ 1,053	\$ 38,253
Adult Psychiatric Center Elgin MHC.....	12,300	--	--	12,300
Renovate State of Illinois Building-Chicago.....	52,668	47,991	2,992	1,685
Other.....	130,292	46,909	34,910	48,473
<b>Total.....</b>	<b>\$ 235,960</b>	<b>\$ 96,294</b>	<b>\$ 38,955</b>	<b>\$ 100,711</b>

STATE OF ILLINOIS

<u>Project (continued)</u>	<u>Project Authorization</u>	<u>Expended through June 30, 1992</u>	<u>Committed</u>	<u>Available Authorization</u>
Enterprise Funds-				
North South Tollway.....	\$ 428,825	\$ 426,195	\$ 2,630	\$ --
Tri-State.....	387,172	81,713	305,459	--
<b>Total.....</b>	<b>\$ 815,997</b>	<b>\$ 507,908</b>	<b>\$ 308,089</b>	<b>\$ --</b>
Pension Funds-				
SURS Office Building.....	\$ 10,000	\$ 5,088	\$ --	\$ 4,912
<b>Total.....</b>	<b>\$ 10,000</b>	<b>\$ 5,088</b>	<b>\$ --</b>	<b>\$ 4,912</b>
University and College-				
Molecular Biology Lab-				
Chicago Campus U of I.....	\$ 47,098	\$ 1,312	\$ --	\$ 45,786
Temple Buell Architecture				
Bldg. U of I-Urbana Campus	13,600	685	43	12,872
Computer & Systems Research				
Lab-U of I Urbana Campus...	14,000	8,552	191	5,257
Grainger Engineering				
Library Center-U of I				
Urbana Campus.....	19,260	2,093	14,063	3,104
Campus Bookstore-U of I				
Urbana Campus.....	13,400	154	702	12,544
Chemical Life Sciences				
Laboratory-U of I Campus....	60,993	1,643	--	59,350
	<b>\$ 168,351</b>	14,439	<b>\$ 14,999</b>	<b>\$ 138,913</b>
Projects less than \$10,000		48,000		
<b>Total.....</b>		<b>\$ 62,439</b>		

**9. NOTES/GENERAL OBLIGATION CERTIFICATES PAYABLE:**

Notes Payable -

The State agencies listed below generally issue short-term notes, normally secured by specific revenue sources, to provide temporary financing. Outstanding notes payable (amounts expressed in thousands) at June 30, 1992 were as follows:

<u>Fund Type/Agency</u>	<u>Amount Outstanding</u>	<u>Interest Rates</u>	<u>Annual Maturity To</u>
Enterprise -			
Illinois Student Assistance Commission.....	\$ 95,954	See Below	Demand
Illinois Development Finance Authority.....	1,426	See Below	1994
Illinois Housing Development Authority.....	7,662	See Below	1993
	105,042		
Universities and Colleges.....	18,242	3% to 10.5%	2020
<b>Total (Memorandum Only)</b>	<b>\$ 123,284</b>		

**Illinois Student Assistance Commission (Commission) -**

The Commission is authorized to issue Student Loan Revenue Notes. The notes and related interest are payable solely from the revenues and other resources of the Commission. On June 30, 1992, the Commission had \$96 million of notes outstanding due 2005 or upon demand. The interest rate is 69.875% of the weekly 91-day U.S. Treasury bill rate, with a minimum interest rate of 2.78% and a maximum interest rate of 11.725%.

## STATE OF ILLINOIS

### Illinois Development Finance Authority (Authority) -

The Authority, through a line of credit with the First National Bank of Springfield, issued notes to be used for loans to companies for economic development and job creation programs. At June 30, 1992, the Authority had \$1.4 million of notes outstanding. The interest rate is the prime rate of the First National Bank of Springfield, adjusted the first of each month.

### Illinois Housing Development Authority (Authority) -

The Authority has issued commercial paper, which is supported by an irrevocable direct-pay letter of credit issued by the Fuji Bank, Limited. The proceeds are to be used to finance ten year balloon payment mortgage loans for the construction and permanent financing of multi-family housing developments. The initial issuance of commercial paper was made on January 11, 1991. On June 30, 1992 the Authority had \$7.7 million of commercial paper outstanding, carrying a 4.22% interest rate, and due on July 14, 1992.

### Universities and Colleges -

Universities and colleges have issued notes payable aggregating \$18.2 million at June 30, 1992. The notes are generally secured through revenues (i.e., lease payment agreements) derived from the operations of the projects constructed, although portions of the notes outstanding are unsecured.

### General Obligation Certificates Payable -

The State is authorized to borrow up to 15% of the State's appropriations in a fiscal year to meet deficits in anticipated revenues. All monies borrowed to fund such deficits must be repaid within one year of the date of issuance.

In fiscal year 1992, the State experienced a revenue shortfall that necessitated short-term borrowing to maintain adequate cash balances in three Special Revenue Funds: the Medicaid Developmentally Disabled Provider Participation Fee Trust Fund, the Medicaid Long Term Care Provider Participation Fee Trust Fund and the Hospital Services Trust Fund (collectively, the "Assessment Funds"). These Assessment Funds are used to pay medical providers for their services, and such payments are eligible for reimbursement by the federal government.

On February 6, 1992, the State issued \$500 million of general obligation certificates of which \$250 million matured on May 1, 1992, and \$250 million are due on October 1, 1992, with an interest rate of 3.75%. The principal is intended to be repaid from transfers from the Assessment Funds to the General Obligation Bond Retirement & Interest (B R & I) Fund. The interest is to be repaid from transfers from any other funds of the State Treasury into the General Obligation B R & I Fund. However, the State has suspended transfers from the General Revenue and the Road Funds and has used previous amounts determined to be in excess in the General Obligation B R & I Fund due to the refunding of general obligation bonds, as discussed in Note 11 for the interest payment.

Subsequent to June 30, 1992, the State issued general obligation certificates of August 1992 in the principal amount of \$600 million with an interest rate of 3.25% of which \$300 million will mature on March 15, 1993 and on May 15, 1993, respectively. Proceeds from the certificates were used to maintain adequate cash balances in three new Special Revenue Funds: the Developmentally Disabled Provider Fund, the Long Term Care Provider Fund and Hospital Provider Funds. These Funds will replace the Assessment Funds as previously discussed. The new Funds will be used to pay medical providers for their services, and such

## STATE OF ILLINOIS

payments are eligible for reimbursements by the federal government. In addition, Public Act 87-861 established taxes on organizations providing Medicaid services to the State. These taxes are deposited into the new Funds. The principal is intended to be repaid from transfers from these Funds to the General Obligation B R & I Fund. The interest is to be repaid from transfers from any other funds in the State Treasury into the General Obligation B R & I Fund.

In addition, the State issued general obligation certificates of October 1992 in the amount of \$300 million which will mature on June 15, 1993, with an interest rate of 3.25%. The proceeds were used to maintain adequate cash balances in the General Fund. The principal and interest will be repaid from transfers from the General Revenue Fund to the General Obligation B R & I Fund.

### **10. RETIREMENT SYSTEMS:**

The State of Illinois sponsors five defined benefit public employee retirement systems (PERS) which are included in the State's financial statements as pension trust funds.

#### **Plan Descriptions -**

- State Employees' Retirement System (SERS) is the administrator of a single-employer PERS established in 1944 and governed by Article 14 of the Illinois Pension Code. SERS provides coverage to most State employees who are not eligible for another State sponsored plan. Employees who retire at or after age 60 with 8 years of credited service (or at age 55 with at least 30 years of credited service with reduced benefits) are entitled to an annual retirement benefit, payable monthly for life, in an amount based upon final average compensation and credited service. Employees with 35 years of credited service may retire at any age with full benefits.
- Teachers' Retirement System (TRS) is the administrator of a cost-sharing, multiple-employer PERS established in 1939 and governed by Article 16 of the Illinois Pension Code. TRS provides coverage to teachers employed by public school districts in Illinois (excluding Chicago). The State of Illinois is legally mandated to make contributions by appropriations to the TRS, even though most covered employees are not State employees. Members may draw a retirement annuity at age 62 after 5 years of service; at age 60 after 10 years; and at age 55 after 20 years (with a reduction in the annuity of 1/2% for each month the member is under age 60 if less than 35 years of service).
- State Universities Retirement System (SURS) is the administrator of a cost-sharing, multiple-employer PERS established in 1941 and governed by Article 15 of the Illinois Pension Code. SURS provides coverage to faculty and staff of State universities, community colleges and related agencies. The State of Illinois is legally mandated to make contributions by appropriations to SURS, even though some covered employees are not State employees. Members are eligible for normal retirement at age 62 with 5 years of covered service, age 55 with 8 years of covered service, or at any age with 35 years of covered service. Police and fire fighters are eligible for normal retirement at age 55 with 20 years of service, or at age 50 with 25 years of service.
- Judges' Retirement System (JRS) is a single-employer PERS established in 1941 and governed by Article 18 of the Illinois Pension Code. The System covers judges and associate judges of the Illinois courts. Participants have vested rights to full retirement benefits beginning at age 60 with 10 years of service credit, or reduced retirement benefits beginning at age 55. Participants also have vested rights to benefits at age 62 upon attaining 6 years of credited service.

STATE OF ILLINOIS

- General Assembly Retirement System (GARS) is a single-employer PERS established in 1947 and governed by Article 2 of the Illinois Pension Code. GARS provides coverage to members of the General Assembly and certain elected State Officials. Participants have vested rights to retirement benefits beginning at age 62 with 4 years of service credit or at age 55 with 8 years of service credit.

Participation in the SERS, TRS and SURS plans by respective eligible employees is generally required. Participation in the JRS is mandatory unless an election not to participate is filed within 30 days of the option. Participation in the GARS is optional.

Although specific benefits of the above PERS vary by plan, they include periodic annuity payments with automatic annuity increases after retirement, survivors benefits, and under specified conditions, lump sum death benefits. In some plans, group health insurance and disability benefits are provided. Participants who terminate service may receive, upon application, a refund of their total contribution. The State has not expressed any intention to discontinue its contributions and close the plans' enrollment. However, it would be able to do so, subject to the constitutionally vested rights of plan participants, by appropriately amending State law.

Table I summarizes information by plan (dollar amounts only expressed in thousands) at June 30, 1992.

**TABLE I**

	<u>SERS</u>	<u>TRS</u>	<u>SURS</u>	<u>JRS</u>	<u>GARS</u>	<u>Total</u>
<b><u>Employee Groups</u></b>						
Retirees and beneficiaries currently receiving benefits....	<u>39,011</u>	<u>48,667</u>	<u>20,173</u>	<u>639</u>	<u>335</u>	<u>108,825</u>
Terminated employees entitled to benefits but not yet receiving them.....	<u>2,415</u>	<u>20,388</u>	<u>10,508</u>	<u>41</u>	<u>77</u>	<u>33,429</u>
Active employees:						
Vested.....	42,283	126,500	37,201	518	153	206,655
Nonvested.....	<u>34,911</u>	<u>126,500</u>	<u>39,097</u>	<u>310</u>	<u>37</u>	<u>74,355</u>
Total active employees	<u>77,194</u>	<u>126,500</u>	<u>76,298</u>	<u>828</u>	<u>190</u>	<u>281,010</u>
Total participants	<u>118,620</u>	<u>195,555</u>	<u>106,979</u>	<u>1,508</u>	<u>602</u>	<u>423,264</u>

**Employer**

Covered payroll.....	\$2,439,708	\$3,976,000	\$1,947,913	\$67,904	\$8,432	\$8,439,957
Total payroll*.....	\$2,545,822	\$3,976,000	\$2,265,376	\$69,275	\$8,995	\$8,865,468

\* Although total payroll amounts are not available for TRS, substantially all of total payroll is covered.

**Funding Status and Progress**

The amounts shown in the table below as the "pension benefit obligation" are standard disclosure measures of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The standard measure is intended to help users assess the funding status of the systems on a going concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among employers. The measure is the actuarial present value of credited projected benefits and is independent of the funding method used to determine contributions to the systems.

STATE OF ILLINOIS

The pension benefit obligations were computed as part of the actuarial valuations performed as of June 30, 1992. Significant actuarial assumptions used in the valuations include (a) rates of return on investment of present and future assets of 8% per year, (b) postemployment benefit increases of 3% per year and (c) projected salary increases as follows:

	<u>SERS</u>	<u>TRS</u>	<u>SURS</u>	<u>JRS</u>	<u>GARS</u>
Salary increase due to inflation.....	4.5%	4.0%	4.5%	4.5%	4.5%
Salary increase due to seniority/ merit.....	*	3.0%	2.5%	1.0%	1.5%
<b>Total salary increase assumption.....</b>	<b><u>5.0%-9.2%</u></b>	<b><u>7.0%</u></b>	<b><u>7.0%</u></b>	<b><u>**6.0%</u></b>	<b><u>**6.5%</u></b>

- \* Varies with age, increasing in increments (1/2% every five years) from .5% at age 65 to 4.7% at age 20.
- \*\* Includes a .5% "general" salary increase assumption in addition to inflation and seniority/merit.

During fiscal year 1992, certain changes in benefit provisions and actuarial assumptions were made which affected the pension benefit obligation (amounts expressed in thousands) of the retirement systems as follows:

- At the SERS, the early retirement incentive (Senate Bill 45) *increased* the pension benefit obligation ("PBO") by \$249,636; Optional repayment of refunds at 2.5% interest rate per annum (Senate Bill 1951) and military service purchase (House Bill 971) *increased* the PBO by \$57,316; Employer "pickup" of a portion of the required member contributions and lowered salary increases for fiscal year 1992 (Senate Bill 341) *decreased* the PBO by \$27,518; Other changes in the reporting and processing of information provided to the actuary resulted in an *increase* of \$18,488 in the pension benefit obligation.
- At the TRS, military service purchases (House Bill 971) *increased* the PBO \$2,500 and State employees early retirement incentive program (Senate Bill 45) *increased* the PBO \$5,000.
- At the SURS, miscellaneous new actuarial assumptions adopted July 1, 1991 *decreased* the PBO \$82,835 and the addition of part-time employees as members (House Bill 1620) *increased* the PBO \$13,328.
- A 10% increase in the termination rate assumption at the JRS *increased* the PBO \$6,040.
- A 25% reduction in the termination rate assumption and an increase in the salary assumption from 6.0% to 6.5% at the GARS *decreased* the PBO \$1,985.

STATE OF ILLINOIS

The total unfunded pension benefit obligation and related information (amounts expressed in thousands) applicable to each retirement system at June 30, 1992 is disclosed in Table II below.

**TABLE II**

<u>Pension Benefit Obligation For:</u>	<u>SERS</u>	<u>TRS</u>	<u>SURS</u>	<u>JRS</u>	<u>GARS</u>	<u>Total</u>
Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits..	\$3,058,727	\$ 6,621,244	\$2,651,201	\$ 237,555	\$ 56,413	\$12,625,140
Current employees - Accumulated employee contributions including allocated investment earnings.....	1,284,375	2,503,393	1,800,008	55,386	7,906	5,651,068
Employer-financed vested.....	1,160,995	2,511,488	2,790,481	77,009	14,376	6,554,349
Employer-financed non-vested.....	<u>96,670</u>	<u>5,023,228</u>	<u>117,903</u>	<u>53,808</u>	<u>9,842</u>	<u>5,301,451</u>
Total Pension Benefit Obligation.....	5,600,767	16,659,353	7,359,593	423,758	88,537	30,132,008
Net assets available for benefits, at cost.....	<u>3,278,248</u>	<u>9,811,962</u>	<u>3,901,517</u>	<u>187,627</u>	<u>37,618</u>	<u>17,216,972</u>
<b>Unfunded Pension Benefit Obligation..</b>	<b><u>\$2,322,519</u></b>	<b><u>\$ 6,847,391</u></b>	<b><u>\$3,458,076</u></b>	<b><u>\$ 236,131</u></b>	<b><u>\$ 50,919</u></b>	<b><u>\$12,915,036</u></b>
Net assets available for benefits, at market value.....	<u>\$3,640,760</u>	<u>\$10,439,836</u>	<u>\$4,639,700</u>	<u>\$ 209,444</u>	<u>\$ 42,036</u>	<u>\$18,971,776</u>

Contributions Required and Contributions Made

The systems' funding requirements have been established by statute (Public Act 86-0273, effective August 23, 1989) and, starting with fiscal year 1990, the employer contributions made by the State of Illinois shall be increased incrementally over a seven year period so that by fiscal year 1996, the minimum State employer contribution shall be an amount that is sufficient to meet the normal cost and amortize the unfunded actuarial liability over forty years as a level percent of payroll as determined under the projected unit credit actuarial cost method. The State contribution, as a percentage of the applicable employee payroll, shall be increased in equal annual increments over the seven year period until the funding requirement specified above is met. Employee contributions are based on fixed percentages ranging from 4% to 11.5% applied to an employee's annual compensation, supplemented by contributions provided by the State. The State's actual funding of the retirement systems is governed by appropriation law and the State has generally not followed the funding practice established by statutory law for the fiscal year ended June 30, 1992. The statutory funding requirement and the actual amounts funded (expressed in thousands) by retirement system for fiscal year 1992 are presented in Table III below.

STATE OF ILLINOIS

**TABLE III**

	<u>SERS</u>	<u>TRS</u>	<u>SURS</u>	<u>JRS</u>	<u>GARS</u>
Statutory funding requirement (Public Act 86-0273).	\$115,642	\$339,397	\$156,954	\$13,160	\$2,475
Contributions made by employer.....	<u>98,533</u>	<u>272,376</u>	<u>108,411</u>	<u>10,052</u>	<u>1,966</u>
<b>1992 Statutory deficiency...</b>	<b><u>\$ 17,109</u></b>	<b><u>\$ 67,021</u></b>	<b><u>\$ 48,543</u></b>	<b><u>\$ 3,108</u></b>	<b><u>\$ 509</u></b>

All retirement systems use the projected unit credit actuarial cost method. There were no current year changes in the method used to calculate or establish retirement costs.

Table IV summarizes contribution information by plan (amounts expressed in thousands) for the year ended June 30, 1992.

**TABLE IV**

	<u>SERS</u>	<u>TRS</u>	<u>SURS</u>	<u>JRS</u>	<u>GARS</u>
Contributions made:					
By employees.....	\$141,863	\$350,909	\$170,426	\$ 7,372	\$ 1,278
% of current year covered payroll.....	6%	9%	9%	11%	15%
By employers.....	98,533	272,376	108,411	10,052	1,966
% of covered payroll: 1992	4%	7%	6%	15%	23%
1991	5%	8%	7%	16%	25%
1990	5%	9%	7%	17%	29%

Net funding deficits are the amount by which retirement costs calculated in accordance with APB Opinion No. 8 exceed contributions made by the State. These amounts, aggregating \$963.4 million for the year ended June 30, 1992, are reflected in the General Long-Term Obligations Account Group and Changes in Long-Term Obligations (see Note 15). Table V presents the 1992 net funding deficits (amounts expressed in thousands) by pension plan.

**TABLE V**

	<u>SERS</u>	<u>TRS</u>	<u>SURS</u>	<u>JRS</u>	<u>GARS</u>	<u>Total</u>
1992 Retirement Costs (calculated in accordance with APB Opinion No. 8).....	\$215,578	\$771,000	\$436,415	\$26,280	\$5,513	\$1,454,786
Contributions made by employer.....	<u>98,533</u>	<u>272,376</u>	<u>108,411</u>	<u>10,052</u>	<u>1,966</u>	<u>491,338</u>
<b>1992 net funding deficits included in the accompanying financial statements as accrued retirement costs....</b>	<b><u>\$117,045</u></b>	<b><u>\$498,624</u></b>	<b><u>\$328,004</u></b>	<b><u>\$16,228</u></b>	<b><u>\$3,547</u></b>	<b><u>\$ 963,448</u></b>

TRS and SURS are the State's two cost-sharing, multiple employer PERS. As referred to above under plan descriptions, most covered employees of the TRS are not State employees. Also, some covered employees of the SURS are not State employees. The actuarial required contribution by the State expressed as a percentage of the actuarial required contribution for all employers for the TRS and SURS approximated 96% for both systems for fiscal year 1992.

**Trend Information**

Trend information gives an indication of the progress made in accumulating sufficient assets to pay benefits when due. Required 10-year trend information is presented in each of the retirement systems' annual reports.

STATE OF ILLINOIS

Table VI presents the required three-year trend information except for employer contributions expressed as percentages of annual covered payroll which is presented in Table IV of this note.

**TABLE VI**

		<u>SERS</u>	<u>TRS</u>	<u>SURS</u>	<u>JRS</u>	<u>GARS</u>
Net assets available for benefits (at cost) expressed as a % of the pension benefit obligation (percentage funded):	1992	59%	59%	53%	44%	42%
	1991	60%	58%	53%	45%	42%
	1990	62%	59%	53%	46%	43%
Unfunded pension benefit obligation expressed as a % of annual covered payroll:	1992	95%	172%	178%	348%	604%
	1991	80%	169%	176%	319%	599%
	1990	77%	164%	175%	308%	623%

**Postemployment Benefits**

In addition to providing pension benefits, the State Employees Group Insurance Act requires that the State pay the cost of basic noncontributory health and dental, and life insurance benefits to annuitants who are former State employees. This includes annuitants of all of the State's retirement systems, excluding the Teachers' Retirement System. Substantially all of the State's employees may become eligible for postemployment benefits if they eventually become an annuitant. Health and dental benefits include basic benefits for annuitants under the State's self-insurance plan and insurance contracts currently in force. Life insurance benefits are limited to five thousand dollars per annuitant age 60 and older.

For fiscal year 1992, the State did not segregate payments made to annuitants from those made to current employees for health and dental, and life insurance benefits. The total cost of all members *including postemployment* health and dental, and life insurance benefits is recognized as an expenditure in the accompanying financial statements as claims are reported and are financed on a pay-as-you-go basis. For fiscal year 1992, the cost of providing postemployment health and dental, and life insurance benefits for approximately 60,000 annuitants was estimated to be \$111.4 million and \$8.4 million, respectively. For fiscal year 1991, *postemployment* benefits costs could not be estimated. The total health and dental, and life insurance benefits for current employees and annuitants combined, along with the total numbers of current employees and annuitants were disclosed in last year's note and is not comparable with the fiscal year 1992 estimated postemployment cost.

**11. GENERAL OBLIGATION BONDS:**

General obligation bonds have been authorized and issued primarily to provide funds for acquisition and construction of capital facilities for higher education, public and mental health, correction and conservation purposes and for maintenance and construction of highway and waterway facilities. Bonds also have been issued to provide assistance to municipalities for construction of sewage treatment facilities, port districts, aquarium facilities, local schools, mass transportation and aviation purposes, and to fund research and development of coal as an energy source. In addition, bonds have been authorized to refund any general obligation bonds outstanding.

The State Constitution provides that the State may issue general obligation bonds for specific purposes in such amounts as provided either by the General Assembly with a three-fifths vote of each house or by a majority of voters in a general election. The enabling acts pursuant to which the bonds are issued provide that all bonds issued thereunder shall be direct obligations of the State of Illinois and pledge the full faith and credit of the State. General obligation bonds are redeemed over a period not to exceed 30 years, from available resources in the debt service funds. However, the State of Illinois has generally

STATE OF ILLINOIS

issued 25 year serial bonds with equal amounts of principal maturing each year except for capital appreciation and refunding bonds which mature in varying amounts. Additionally, Illinois offerings, with the exception of anti-pollution bonds, have call provisions providing for early redemption at the option of the State, beginning 10 years following the date of issuance, in whole or in part, in such order as the State shall determine and at a redemption price not to exceed 103% of par value.

General obligation bonds outstanding and bonds authorized but unissued (amounts expressed in thousands) at June 30, 1992 were as follows:

Purpose	Outstanding		Authorized but Unissued
	Interest Rates	Amount	
Capital Development.....	3.25% to 12.00%	\$1,596,004	\$ 622,334
Transportation.....	3.50% to 12.00%	1,465,277	1,066,369
Anti-Pollution.....	3.50% to 12.00%	344,192	11,122
School Construction.....	3.50% to 11.75%	153,752	66,800
Coal Development.....	5.00% to 12.00%	41,113	85,039
Refunding.....	5.25% to 7.125%	823,785	203,075
		<u>\$4,424,123</u>	<u>\$2,054,739</u>

Changes in general obligation bonds during the year ended June 30, 1992 are summarized in Note 15.

Future general obligation debt service requirements (amounts expressed in thousands) at June 30, 1992 were as follows:

Year Ending June 30	Principal	Interest	Total
1993	\$ 324,785	\$ 210,232	\$ 535,017
1994	355,520	188,569	544,089
1995	354,850	171,712	526,562
1996	345,105	155,060	500,165
1997	349,080	139,418	488,498
Thereafter	3,682,795	765,520	4,448,315
	<u>\$5,412,135</u>	<u>\$1,630,511</u>	<u>\$7,042,646</u>
Less:			
Unaccrued appreciation .....	(988,012)		
	<u>\$4,424,123</u>		

On March 26, 1992, the State issued \$297 million in general obligation bonds with an average interest rate of 5.79% to advance refund \$260.9 million of certain callable maturities of previously issued general obligation bonds which had interest rates ranging from 6.2% to 12%. The principal of the refunded bonds is to be redeemed on various dates through 1997 at redemption prices ranging from 100% to 102%. The net proceeds of \$293.8 million (after excluding original issue discount and issuance costs) were used to purchase U.S. governmental securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, the refunded bonds are considered to be defeased and the liability for those bonds has been removed from the General Long-Term Obligations Account Group.

The refunding transaction has saved the State aggregate debt service payments of \$24 million and will result in an economic gain or present value savings of \$21 million over the life of the refunded bonds.

In prior years, the State defeased certain callable maturities of general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the accompanying financial statements. At June 30, 1992, the outstanding balance of the defeased bonds was \$457.3 million. These bonds have interest rates ranging from 7.625% to 12% and their principal is to be redeemed on various dates through 1997 at redemption prices varying from 101% to 102%.

STATE OF ILLINOIS

Subsequent to June 30, 1992, the State issued \$250 million of general obligation bonds (including \$122.4 million of refunding bonds) which mature annually from 1994 through 2013 with interest rates ranging from 5.4% to 5.875%. In addition, the State issued \$250 million of capital appreciation general obligation bonds (including \$114.1 million of refunding bonds) which mature annually from 1994 through 2013 with a yield to maturity of 3.75% to 6.2%.

**12. SPECIAL OBLIGATION BONDS:**

Special obligation bonds have been authorized and issued to provide funds for the Build Illinois Program, the State's Metropolitan Civic Center Support Program, and to refund any bonds previously issued under these programs.

The Build Illinois Program was implemented to expand the State's efforts in economic development by providing financing in certain areas. These areas include construction, reconstruction, modernization, and extension of the State's infrastructure; development and improvement of educational, scientific, technical and vocational programs and facilities; expansion of health and human services in the State; protection, preservation, restoration, and conservation of the State's environmental and natural resources; and provision of incentives for the location and expansion of businesses in Illinois resulting in increased employment.

The State's Metropolitan Civic Center Support Act (Support Act) was amended on September 3, 1985, to allow the issuance of bonds to refinance the State's Metropolitan Civic Center Support Program and to provide additional capital for new projects to be financed under the Support Act. The refinancing of the State's Metropolitan Civic Center Support Program is discussed further in Note 14. The Support Act was amended further on September 11, 1990, to allow the issuance of bonds for making construction and improvement grants by the Secretary of State, as State Librarian, to public libraries and library systems. Special obligation bonds are payable primarily from dedicated portions of the State's sales tax and the horse racing privilege tax and are redeemed over a period of not more than 30 years. Additionally, these bonds have call provisions providing for early redemption at the option of the State, beginning 10 years following the date of issuance, in whole or in part, in such order as the State shall determine and within any maturity by lot at varying premiums which decrease periodically.

Special obligation bonds outstanding and bonds authorized but unissued (amounts expressed in thousands) at June 30, 1992 were as follows:

Purpose	Outstanding		Authorized but Unissued
	Interest Rates	Amount	
<b>Build Illinois:</b>			
Public Infrastructure.....	3.20% to 8.5%	\$ 880,395	\$ 369,059
Business Development.....	3.20% to 8.5%	20,971	(2,125)
Education.....	3.20% to 8.5%	143,500	283,363
Environment.....	3.20% to 8.5%	25,279	9,118
Refunding.....	4.75% to 7.0%	<u>240,111</u>	<u>Unlimited</u>
		1,310,256	659,415
<b>Civic Center:</b>			
Civic Centers.....	4.5% to 9.2%	86,277	104,514
Libraries.....	4.5% to 6.4%	10,000	-
Refunding.....	6.0% to 7.35%	<u>87,805</u>	<u>Unlimited</u>
		<u>184,082</u>	<u>104,514</u>
		<b><u>\$1,494,338</u></b>	<b><u>\$ 763,929</u></b>

Bonds issued in excess of authorized amounts for Business Development will be eliminated through reallocations from future bonds sales.

Changes in special obligation bonds during the year ended June 30, 1992, are summarized in Note 15.

STATE OF ILLINOIS

Future special obligation debt service requirements (amounts expressed in thousands) at June 30, 1992 were as follows:

Year Ending June 30	Principal	Interest	Total
1993	\$ 49,895	\$ 84,808	\$ 134,703
1994	51,135	82,188	133,323
1995	50,595	79,962	130,557
1996	51,075	78,552	129,627
1997	51,875	76,873	128,748
Thereafter	<u>1,465,180</u>	<u>1,001,204</u>	<u>2,466,384</u>
	<u>\$1,719,755</u>	<u>\$1,403,587</u>	<u>\$3,123,342</u>
Less:			
Unaccrued appreciation....	(225,417)		
	<u>\$1,494,338</u>		

On November 20, 1991, the State issued \$150.1 million in Build Illinois Bonds with an average interest rate of 6.14% to advance refund \$126.2 million of certain callable maturities of previously issued Build Illinois Bonds which had interest rates ranging from 7.3% to 8.9%. The principal of the refunded bonds is to be redeemed on various dates through 1998 at redemption prices ranging from 102% to 105%. The net proceeds of \$142.4 million (after excluding original issue discount and issuance costs) were used to purchase U.S. governmental securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, the refunded bonds are considered to be defeased and the liability for those bonds has been removed from the General Long-Term Obligations Account Group.

The refunding transaction has saved the State aggregate debt service payments of \$14.5 million and will result in an economic gain or present value savings of \$5.1 million over the life of the refunded bonds.

In prior years, the State defeased certain callable maturities of Build Illinois and Civic Center bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the accompanying financial statements. At June 30, 1992, the outstanding balance of the defeased bonds was \$189.6 million. These bonds have interest rates ranging from 9% to 9.5% and their principal is to be redeemed on various dates from 1995 through 1996 at redemption prices varying from 100% to 103%.

Subsequent to June 30, 1992, the State issued Build Illinois, Series Q bonds in the principal amount of \$416.9 million which mature annually from 1993 thru 2020 with interest rates ranging from 2.8% to 6%.

**13. REVENUE BONDS:**

The State Constitution empowers certain State agencies and authorities to issue bonds that are not supported by the full faith and credit of the State. The bond indentures include a pledge from these agencies and authorities that income derived from acquired or constructed assets be used to retire the debt and service related interest. In addition, certain authorities have issued debt which is classified as "no commitment" debt of the State.

Revenue bonds issued by individual agencies are supported by fees, rentals, tolls assessed to users and loan repayments. Issuing agencies include the Illinois Housing Development Authority (Housing Development, Multi-Family Housing, Single Family Mortgage, Residential Mortgage and Insured Mortgage Housing Development Bonds), Illinois Student Assistance Commission (Student Loan Revenue Bonds), Illinois State Toll Highway Authority (Construction Revenue Bonds), Illinois Rural Bond Bank

STATE OF ILLINOIS

(Bond Bank Revenue Bonds), State Universities Retirement System of Illinois (State Universities Retirement System Special Revenue Bonds) and Board of Governors, Board of Regents, Southern Illinois University and the University of Illinois (University Revenue Producing Facilities Construction Bonds).

Bonds outstanding (amounts expressed in thousands) at June 30, 1992, net of unamortized discounts, were as follows:

Agency	Amount Outstanding	Interest Rates	Annual Maturity To
Enterprise:			
Illinois Housing Development Authority.....	\$ 2,488,951	3.35% to 11.25%	2028
Illinois Student Assistance Commission.....	613,132	5.20% to 18.00%	2010
Illinois State Toll Highway Authority.....	541,705	5.10% to 7.375%	2009
	<u>3,643,788</u>		
Internal Service:			
Illinois Rural Bond Bank.....	<u>20,285</u>	3.70% to 7.30%	2021
Trust:			
State Universities Retirement System.....	<u>11,250</u>	7.25% to 7.45%	2005
Universities and Colleges:			
Board of Governors of State Colleges and Universities....	64,349	6.00% to 9.625%	2016
Board of Regents.....	79,855	3.00% to 11.10%	2018
Southern Illinois University & Foundation.....	40,720	4.00% to 9.50%	2012
University of Illinois.....	208,503	5.00% to 10.50%	2022
	<u>393,427</u>		
<b>Total (Memorandum Only)</b>	<b><u>\$ 4,068,750</u></b>		

Changes in revenue bonds during the year ended June 30, 1992, are summarized in Note 15.

Revenue bond debt service requirements, principal and interest, (amounts expressed in thousands) as of June 30, 1992 were as follows:

Year Ending June 30	Enterprise		Internal Service		Trust	
	Principal	Interest	Principal	Interest	Principal	Interest
1993	\$ 97,260	\$ 267,887	\$ 630	\$ 1,384	\$ --	\$ --
1994	109,010	266,358	870	1,264	--	--
1995	124,200	258,122	775	1,220	--	--
1996	132,995	249,295	820	1,180	--	--
1997	140,890	239,873	870	1,134	--	--
Thereafter	<u>3,718,055</u>	<u>2,981,531</u>	<u>16,320</u>	<u>10,343</u>	<u>25,825</u>	<u>--</u>
	<u>4,322,410</u>	<u>\$4,263,066</u>	<u>20,285</u>	<u>\$ 16,525</u>	<u>25,825</u>	<u>\$ --</u>
Less:						
Unaccrued appreciation	(648,373)		--		(14,575)	
	<u>\$3,674,037</u>		<u>\$ 20,285</u>		<u>\$ 11,250</u>	

Total principal debt service requirements for enterprise funds include bond discounts of \$30.2 million.

STATE OF ILLINOIS

Illinois Housing Development Authority (IHDA) -

The IHDA was created in 1967 to increase the production of low and moderate income housing in Illinois by providing mortgage loans. The IHDA is authorized to have bonds and notes outstanding in an aggregate principal amount not to exceed \$2,700 million exclusive of refunding issues. Bonds issued must mature within 50 years from the date of issue, bearing interest rates as determined by the Authority. Subsequent to July 1, 1983, the maximum interest rate cannot exceed 11% or 70% of the prime rate, whichever is greater. All revenue bonds issued to provide mortgage loans are secured by first mortgage liens on the related developments.

In the event that IHDA determines that funds will not be sufficient for the payment of the principal of and interest on its bonds during the next succeeding State fiscal period, the Chairman of IHDA shall certify to the Governor on or before September of the then current State fiscal period the amount required by IHDA to enable it to pay such principal and interest. The Governor shall include the amount so certified in the State budget; however, the General Assembly has no obligation to appropriate funds for IHDA.

At June 30, 1992, bonds outstanding aggregated \$2,514.8 million, before unamortized discounts of \$25.8 million. Sinking funds established pursuant to bond resolutions at year end aggregated \$38.7 million. The bonds mature annually through 2028, bearing interest from 3.35% to 11.25%. The bonds provide for early redemption at the option of IHDA, in whole or in part, in inverse order of maturity at varying premiums which decrease periodically.

The IHDA has also issued \$69.8 million of Housing Revenue Bonds, Series 1985 which are secured by a joint and several guaranty of the Metropolitan Life Insurance Company, Pittway Corporation and Metro Properties, to provide construction and permanent financing for one development with 600 dwelling units. On May 13, 1987, this guaranty was replaced by a guaranty from Fuji Bank and approved by the bondholders of the Housing Revenue Bonds. In addition, the IHDA has issued \$12.4 million of Multi-Family Mortgage Revenue Bonds, Series 1989 which are secured by a guarantee of the Government National Mortgage Association, to provide construction and permanent financing of multi-family housing development of which certain units are intended for occupancy by low to moderate income persons. Also, the IHDA has issued \$16.5 million of Multi-Family Housing Revenue Bonds, Series 1991 to finance the costs of acquiring, rehabilitating and equipping a multi-family residential rental housing project.

(Schedule continued from page 44.)

Year Ending June 30	University and College		Total	
	Principal	Interest	Principal	Interest
1993	\$ 21,945	\$ 11,495	\$ 119,835	\$ 280,766
1994	22,430	11,191	132,310	278,813
1995	23,040	10,916	148,015	270,258
1996	25,690	10,590	159,505	261,065
1997	26,295	10,322	168,055	251,329
Thereafter	<u>616,824</u>	<u>103,647</u>	<u>4,377,024</u>	<u>3,095,521</u>
	736,224	\$ 158,161	5,104,744	\$4,437,752
Less:				
Unaccreted appreciation	<u>(342,797)</u>		<u>(1,005,745)</u>	
	\$ 393,427		\$4,098,999	

## STATE OF ILLINOIS

Additionally, the IHDA has issued \$10.8 million of Section 8 Elderly Housing Revenue Bonds, Series 1992 financing of a long term leasehold interest in a development and to fund a debt service reserve. These bonds are special, limited obligations of the IHDA and can only be repaid from payments received with respect to the mortgage loans. The bonds are not a debt of the IHDA or the State of Illinois and neither are liable on the bonds. They are, however, included in the IHDA's authorized debt limitation.

### Illinois Student Assistance Commission (Commission) -

The Commission issues student loan revenue bonds, the proceeds of which are used to purchase student loans from eligible lenders and to issue Stafford nonsubsidized loans to Illinois residents. The bonds mature annually in varying amounts, bearing interest ranging from 5.2% to 18%. Bonds outstanding exclusive of refunding issues may not exceed \$850 million (\$613.1 million was outstanding at June 30, 1992, net of \$4.4 million of unamortized discounts). All student loans purchased by the Commission and all loans financed from the proceeds of bonds issued, along with all revenues received from or on account of these bonds, are pledged as collateral for the bonds. Any losses are guaranteed as to principal and interest by the Commission's Guarantee Loan Program, which can be subrogated to the United States Department of Education.

The bond resolutions provide for early retirement for bonds maturing on or after March 1, 1994, at 102% of par, with the premium decreasing periodically until March 1, 2004, after which unmaturing bonds can only be retired at par value. Pursuant to the bond resolutions, reserves for bond retirement and interest payments aggregated \$110.1 million at June 30, 1992.

Included within the \$613.1 million of outstanding revenue bonds are \$50 million and \$60 million of taxable revenue bonds, Series A and Series B, respectively, the proceeds of which were used to purchase student loans. The bonds mature in 2009 and 2010, bearing interest rates as determined by the remarketing agent that would enable the bonds to be sold at a price equal to their principal amount, but not to exceed 18% per annum.

The bonds, if in a weekly or monthly mode, are subject to purchase on demand of the holder at a price equal to principal plus accrued interest on seven days' notice and delivery to the remarketing agent. The remarketing agent is authorized to sell the repurchased bonds at a price equal to their principal amount by adjusting the interest rate.

Under an irrevocable letter of credit issued by the Sumitomo Bank, Limited (Chicago Branch), Citibank, N.A., acting as tender agent, paying agent, and bond registrar, is entitled to draw the amount needed (a) to pay interest on the bonds on each interest payment date; (b) to pay principal and interest on the bonds called for redemption; (c) to pay principal and interest on the bonds resulting from an acceleration of maturity due to an event of default; and (d) to pay the tender price of bonds tendered or required to be tendered for purchase which is not to be paid from remarketing proceeds or from certain funds held under the indenture. The letter of credit is valid through December 15, 1994, for the Series A bonds, and through May 15, 1995, for the Series B bonds, unless extended or renewed and carries a variable interest rate if exercised, of 2% plus the greater a) of the prime rate or b) the Federal funds rate plus .5% per annum.

If the remarketing agent is unable to resell any bonds that are "put" within 180 days of the "put" date, the Commission is required to repay the amounts drawn on the letter of credit for the redemption of these bonds. Repayments of amounts drawn on the letter of credit will be made by the Commission from the trustee accounts.

## STATE OF ILLINOIS

The Commission is required to pay to Sumitomo Bank, on the date of issuance of the letter of credit an origination fee of .15% of the line of credit and, thereafter, a quarterly commitment fee of .45% of the available amount of the letter of credit.

### Illinois State Toll Highway Authority (THA) -

The THA issued revenue bonds to finance construction of the State toll highway system and to refund all currently outstanding bonds of the Authority. The bond resolutions provide for early redemption at the option of the THA, in whole or in part, at a cost not to exceed 102% of par value, declining periodically through December 31, 1999. All unmatured bonds outstanding at January 1, 2000, are redeemable thereafter at par. In accordance with the provisions of the bond resolutions, debt reserves on deposit with and invested by the Bond Trustee at June 30, 1992, aggregated \$57.3 million.

Subsequent to June 30, 1992, the THA issued Toll Highway Priority Revenue Bonds, Series 1992A, in the amount of \$459.7 million. These bonds mature annually from 2010 through 2017 at interest rates ranging from 5.75% to 6.45%.

### Illinois Rural Bond (Bank) -

The Bank issues revenue bonds and notes whose proceeds are used for (1) the purchase of securities of local Illinois governmental units to include the establishing or increasing reserves in securing the payment of the bonds and/or interest on the bonds and (2) to pay, fund or refund any bonds issued by the Bank. The Bank is authorized to have bonds and notes outstanding in an aggregate original principal amount not to exceed \$100 million.

In the event that the Bank determines that funds will not be sufficient for the payment of the principal and interest on its bonds and notes, the Chairman of the Bank shall certify to the Governor, as soon as possible, the amount required by the Bank to enable it to pay such principal and interest. The Governor shall include the amount so certified in the State budget as soon as practically possible; however, the General Assembly has no obligation to appropriate funds for the Bank.

At June 30, 1992, bonds outstanding aggregated \$20.3 million. Sinking funds established pursuant to bond resolutions at year end aggregated \$.2 million. The bonds mature annually through 2021, bearing interest rates from 3.7% to 7.3%. The bonds provide for early redemption at the option of the Bank, in whole or in part, for bonds maturing on or after February 1, 2001, at 102% of par, with the premium decreasing periodically until February 1, 2004, after which unmatured bonds can only be redeemed at par value.

### State Universities Retirement System (System) -

The System issued revenue bonds to finance the design, acquisition, construction and equipping of a new permanent administrative office building. The bonds are capital appreciation bonds with interest rates ranging from 7.25% to 7.45%. These bonds are payable solely from and secured by a pledge of and first lien on the net revenues derived from investments of the System. They are not payable from any employer or employee contributions to the System. The bond resolutions do not provide for early redemption prior to maturity. At June 30, 1992, bonds outstanding were \$11.3 million.

## STATE OF ILLINOIS

### Board of Governors, Board of Regents, Southern Illinois University and University of Illinois -

The Board of Governors of State Colleges and Universities, the Board of Regents, Southern Illinois University and the University of Illinois (hereinafter the "Boards"), as empowered by enabling acts, have issued various revenue bonds to support construction of student housing and other revenue producing facilities at State universities. These bonds do not constitute general obligations of either the State of Illinois or the Boards but, together with interest thereon, are payable solely from and are secured by, subject to the prior pledge and lien of existing refunded bonds, (i) the net revenues of the Boards; (ii) debt service grants; (iii) income received from certain special accounts; (iv) retained tuition fees (subject to prior payment of related operating and maintenance expenses); (v) certain debt service reserves; (vi) certain repair and replacement reserves; and (vii) the principal of the special accounts arising on refundings, all as defined in the various bond resolutions. In accordance with provisions of the bond resolutions, debt service funds and reserves on deposit aggregated \$81.1 million at June 30, 1992. The bonds are callable prior to their maturity in accordance with the provisions of the bond resolutions, including premiums of up to 5%.

Subsequent to June 30, 1992, the Board of Regents issued Northern Illinois University Auxiliary Facilities System Revenue Bonds Series 1992, in the amount of \$19.5 million. These bonds consist of capital appreciation bonds and current interest bonds. The capital appreciation bonds in the amount of \$14.5 million, mature semi-annually from 2004 through 2016 with a yield of maturity ranging from 6.15% to 6.55%. The current interest bonds, in the amount of \$5 million, mature semi-annually from 2016 through 2017 at an interest rate of 6%.

### Contingent Liabilities -

#### Southwestern Illinois Development Authority (SIDA) -

SIDA has issued \$73 million of revenue bonds, the proceeds of which were loaned to several companies for the acquisition of land and construction of various types of facilities. These companies are primarily liable for repayment of the bonds, which are secured by SIDA loan agreements with the companies. These bonds bear interest rates ranging from 5.75% to 8.5% and mature annually through 2020. The State has accepted a moral obligation to repay the bonds in the event SIDA and the companies are unable to meet the bonds' repayment commitments.

The SIDA has also issued \$54.9 million of revenue bonds, the proceeds of which were loaned to Shell Oil Company, Monsanto Company, and Robinson Steel Company, Inc. These bonds are special, limited obligations of the SIDA and can only be repaid from payments by Shell Oil Company, Monsanto Company, and Robinson Steel Company. Unlike the bonds in the preceding paragraph, the State has not accepted a moral obligation to repay the bonds in the event the SIDA and the companies are unable to meet the bonds' repayment commitments.

Subsequent to June 30, 1992, the SIDA issued \$21.8 million of revenue bonds, the proceeds of which were loaned to Anderson Hospital. These bonds are special, limited obligations of the SIDA and can only be repaid from payments made by Anderson Hospital. The State has not accepted a moral obligation to repay these bonds in the event SIDA and Anderson Hospital is unable to meet the bonds' repayment commitments.

STATE OF ILLINOIS

Quad Cities Regional Economic Development Authority (Authority) -

The Authority has issued \$11 million of revenue bonds, the proceeds of which were loaned to HDC, Inc. to provide permanent financing for an office building to be constructed in Moline, Illinois. HDC, Inc. is primarily liable for repayment of the bonds, which are secured by (i) a mortgage and security agreement from HDC, Inc. to the Authority, (ii) a leasehold mortgage and security agreement from HDC, Inc. to the Authority, (iii) an assignment of leases, rents and revenues from HDC, Inc. to the Authority, and (iv) a guaranty by HDC, Inc. to the trustee. The bonds mature semiannually from 1993 through 2016 and bear an interest rate of 9.75% until February 1, 2004, at which time it will be reset to 10.25% plus a supplemental coupon rate, if required, whose combined rate is not to exceed the limits of Illinois law. The State has accepted a moral obligation to repay the bonds in the event the Authority and HDC, Inc. are unable to meet the bonds' repayment commitments.

Defeased Revenue Bonds -

Throughout the year, the Illinois Housing Development Authority, Illinois State University and Southern Illinois University issued a total of \$91.4 million in revenue bonds with interest rates ranging from 4% to 8.25% to advance refund \$81.6 million of revenue bonds with interest rates ranging from 7% to 13.125%. The proceeds plus additional funds of the IHDA and universities were used to purchase U.S. governmental securities, which were deposited in a irrevocable trust with an escrow agent to satisfy all future debt service requirements of the refunded bonds. As a result, the refunded bonds are considered defeased and the liability for those bonds has been removed from the financial statements.

Although the advanced refundings resulted in the recognition of accounting losses of \$8.3 million for the year ended June 30, 1992, the issuance of the advance refunding bonds at lower interest rates will cause aggregate debt service payments to be decreased by \$50.4 million and will result in an economic gain or present value gain of \$20.2 million over the life of the advanced refunding bonds. The following table displays the various gains and losses (in millions) among issuers of the advanced refunding bonds:

	<u>Accounting (Loss)</u>	<u>Arithmetic Gain/(Loss)</u>	<u>Economic Gain</u>
Enterprise Fund Type-			
Illinois Housing Development Authority.....	\$ (3.6)	\$ 48.3	\$ 18.8
University and College Fund Type-			
Illinois State University.....	(4.3)	2.2	1.3
Southern Illinois University.....	(.4)	(.1)	.1
	<u>\$ (8.3)</u>	<u>\$ 50.4</u>	<u>\$ 20.2</u>

In addition, in June 1992, Northern Illinois University deposited \$7.1 million of cash from unrestricted resources in an irrevocable trust with an escrow agent to provide for the advance refunding of \$2.8 million original principal of bonds maturing serially from October 1, 2005 through April 1, 2013. The bonds to be advanced refunded are to be redeemed on April 1, 2000 at 105% of their principal amount plus accrued interest. As a result, the refunded bonds are considered defeased and the liability for those bonds has been removed from the financial statements. This transaction resulted in an accounting loss of \$1.1 million for the year ended June 30, 1992.

STATE OF ILLINOIS

On May 1, 1984, the Illinois Building Authority (IBA) effected net defeasance for all bond series which were gross defeased in prior years, and the bond series issue of February 1972 by depositing cash in an irrevocable trust to provide for all future debt payments on the defeased bonds. Accordingly, the trust account assets and the liability for defeased bonds are not included in the financial statements. On June 30, 1992, \$16.3 million of bonds outstanding are considered defeased.

In addition to the IBA, the State Toll Highway Authority, the Illinois Housing Development Authority, and State universities consisting of Eastern Illinois University, Western Illinois University, Northern Illinois University, Illinois State University, Southern Illinois University, and the University of Illinois had previously defeased outstanding bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and liability for the defeased bonds are not included in the financial statements. On June 30, 1992, \$673.8 million of bonds outstanding are considered defeased. These bonds have interest rates ranging from .05% to 10.4% with principal maturing until 2021.

No Commitment Debt (not included in financial statements) -

The State of Illinois by action of the General Assembly created various authorities for the express purpose of providing private entities with an available low cost source of capital financing for construction of facilities deemed to be in the public interest. Fees are assessed to recover related processing and application costs incurred. Bonds issued by the authorities represent limited obligations payable solely from payments made by the borrowing entities. The majority of the bonds are secured by the property financed. Upon repayment of a bond, ownership of acquired property transfers to the entity served by the bond issuance. The State has no obligation for this debt. Accordingly, these bonds are not reflected in the accompanying financial statements.

At June 30, 1992, revenue bonds, net of defeased bonds, and notes outstanding (amounts expressed in thousands) by authority were as follows:

Authority	Amount Outstanding	Interest Rates	Annual Maturity To
Illinois Health Facilities Authority.....	\$4,616,078	3.35% to 15%	2026
Illinois Development Finance Authority:			
Environmental Facilities.....	\$1,463,650	4.875% to 12.0%	2025
Industrial Development.....	816,450	6.25% to 12.75%	2026
501 (c) 3 Not For Profit.....	307,670	4.25% to 13.5%	2028
Infrastructure.....	88,855	4.2% to 9.75%	2012
Insured Industrial Revenue....	13,770	Variable	2010
Taxable Industrial.....	<u>10,000</u>	8%	1991
	2,700,395		
Illinois Educational Facilities Authority.....	1,250,091	4.9% to 10.625%	2028
Illinois Housing Development Authority.....	109,450	Variable	2024
Illinois Farm Development Authority.....	69,293	Variable	2038
Southwestern Illinois Development Authority.....	<u>54,900</u>	7.3%	2022
	<b><u>\$8,800,207</u></b>		

STATE OF ILLINOIS

**14. OTHER LONG-TERM OBLIGATIONS:**

Other long-term obligations reported in the General Long-Term Obligations Account Group and disclosed below are as follows (in millions):

<u>Description</u>	<u>Reference</u>	<u>Amount</u>
Metropolitan Pier and Exposition Authority (McCormick Place) liability...	(A)	\$ 399.7
Compensated absences.....	(B)	342.1
Regional Transportation Authority liability.....	(C)	188.0
Illinois Sports Facilities Authority liability.....	(D)	38.8
Workers' compensation liability.....	(E)	32.3
Capital lease obligations.....	(F)	29.0
Installment purchase obligations.....	(G)	26.4
Other Obligations.....	(H)	3.6
<b>Total Other Long-Term Obligations</b>		<b><u>\$1,059.9</u></b>

**(A) Metropolitan Pier and Exposition Authority Liability (McCormick Place) -**

In July 1984, and November 1985, the State amended the "Metropolitan Fair and Exposition Authority Act" (the Act) to authorize the issuance of \$265 and \$47.5 million, respectively, for a total authorization of \$312.5 million, in additional bonds. Bond proceeds were used (1) to pay construction costs of completing the McCormick Place expansion, (2) to pay the construction costs of projects authorized by the Illinois General Assembly in the future, and (3) to refund any outstanding bonds of the McCormick Place that were issued prior to July 1, 1984. The Act was further amended in July and August 1986 to authorize the issuance of refunding bonds either on a parity with or subordinated to the 1984 and 1985 bonds. In addition, in July 1989 the Act was amended to change the name to Metropolitan Pier and Exposition Authority and to expand its purposes to provide for the acquisition and improvement of the Navy Pier in Chicago.

The Illinois General Assembly also amended certain tax laws in July 1984 and November 1985 to provide for 1.75% of total State sales tax revenues, 3% of 94% of total hotel room rental receipts, and \$1.7 million per year out of 7% of State racing tax revenues to be deposited into the Build Illinois Fund, which replaced the Tourism Fund, as collected. The legislation provides for credits to separate accounts within the Build Illinois Fund of which the "McCormick Place Account" is one and has first priority credit of the amounts collected.

In August 1984, the McCormick Place issued \$252.5 million of bonds at interest rates ranging from 7% to 10.375% and maturing annually through 2014. Additionally, in December 1985, the McCormick Place issued \$60.1 million in bonds at interest rates varying from 6% to 8.875% and maturing annually through 2015.

During 1986, the McCormick Place issued 1986 and 1986A Series refunding bonds. The 1986 Series bonds, issued in the amount of \$324.2 million with interest rates ranging from 4.9% to 8% and maturing annually through 2014, were used to defease the remaining 1984 Series bonds. The 1986A Series bonds, issued in the amount of \$62.6 million, were used to defease certain callable maturities of 1985 Series bonds. The 1986A Series bonds have interest rates ranging from 3.75% to 7% and mature annually through 2015. The proceeds of the 1986 and 1986A Series bonds were placed in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the financial statements. On June 30, 1992, \$285.2 million of 1984 and 1985 Series bonds outstanding are considered defeased.

STATE OF ILLINOIS

In March 1992, the McCormick Place issued \$182.1 million in bonds with interest rates ranging from 4% to 6.75% and maturing annually through 2010 to advance refund \$162.7 million of certain callable maturities of 1985 Series bonds and 1986 Series bonds which had interest rates ranging from 7.7% to 8.4%. The net proceeds of \$178.6 million (after excluding original issue discount and issuance costs) plus \$1.1 million of additional funds of the McCormick Place were used to purchase U.S. governmental securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, the refunded bonds are considered to be defeased and the liability for those bonds has been removed from the General Long-Term Obligations Account Group.

The refunding transaction has saved the McCormick Place aggregate debt service payments of \$3.5 million and will result in an economic gain or present value savings of \$3.5 million over the life of the refunded bonds.

In September 1991, the State amended the Act to authorize the issuance of \$937 million of additional bonds to finance another expansion of McCormick Place, to be effective July 1, 1992. The Act also authorizes the McCormick Place to levy certain taxes (the MPEA Taxes) to secure the additional bonds and for certain other purposes. The MPEA Taxes would include (i) a sales tax within portions of the City of Chicago on food, alcoholic beverages, and soft drinks sold for consumption on the premises and on certain sales for immediate consumption off the premises, (ii) a tax at the rate of 2.5% of the gross rental receipts of hotels located within the City of Chicago, (iii) a 6% tax on gross receipts of the business of renting automobiles in Cook County, Illinois, (iv) a 6% use tax on automobiles rented outside Illinois for use in Cook County, Illinois, and (v) a tax on taxis and livery vehicles ranging from \$2 per taxi departure to \$27 per bus having a capacity of over 24 passengers. In addition, subject to appropriation, beginning in fiscal year 1994, amounts of State sales tax ranging from \$53 million for fiscal year 1994 and graduating to \$93 million for fiscal year 2004 and thereafter would be available for the payment of debt service on the additional bonds to the extent that the MPEA Taxes are not sufficient for such purpose.

In December 1991, the McCormick Place issued a \$20 million bond to the City of Oak Forest, pursuant to the South Suburban Mayors and Managers Association Program in order to secure interim financing for planning and design expenses associated with the expansion of McCormick Place. The bond is secured by all revenues available to the McCormick Place which are not specifically pledged for the repayment of other debt.

The outstanding balance of the remaining 1985 Series bonds, the remaining 1986 Series refunding bonds, the 1986A Series refunding bonds, the 1991 Series bonds and the 1992 Series refunding bonds was \$399.7 million and is included as "Other obligations" in the General Long-Term Obligations Account Group.

Future McCormick Place debt service requirements (amounts expressed in thousands) at June 30, 1992 were as follows:

Year Ending June 30	Principal	Interest	Total
1993	\$ 7,045	\$ 27,040	\$ 34,085
1994	11,565	26,462	38,027
1995	12,400	25,473	37,873
1996	13,365	24,368	37,733
1997	14,240	23,169	37,409
Thereafter	341,050	222,223	563,273
	<b>\$ 399,665</b>	<b>\$ 348,735</b>	<b>\$ 748,400</b>

STATE OF ILLINOIS

(B) Compensated Absences -

Most employees earn annual leave ranging from 1 to 2 days per month with maximum accumulation ranging from 20 to 50 days. At June 30, 1992, the liability for accrued annual leave was approximately \$182.4 million, including salary related costs of \$10.8 million, for the governmental funds. Until January 1, 1984, sick leave, which generally is earned one day per month with unlimited accumulation, was paid only when an employee was absent due to illness or other acceptable circumstances as outlined by personnel regulations. Effective January 1, 1984, upon death, retirement, resignation or termination from State employment, employees are able to receive payment for one-half of accumulated sick leave earned subsequent to January 1, 1984, or full service credit for such accumulated sick leave under the State Employees Article of the State Pension Code. At June 30, 1992, the liability for sick leave earned subsequent to January 1, 1984 was \$159.7 million, including \$9.5 million of salary related costs. Thus, the State's liability for compensated absences reported in the General Long-Term Obligations Account Group amounted to \$342.1 million at June 30, 1992. As explained in Note 1-O, this amount does not include compensated absences liabilities for proprietary and university and college funds.

(C) Regional Transportation Authority (Authority) Liability -

The Authority is authorized by the Regional Transportation Authority Act to issue bonds in the principal amount of \$100 million on or after January 1, 1990 and increasing \$100 million per year until January 1, 1994, for a total authorization of \$500 million to be used for Strategic Capital Improvement Projects (SCIP). These projects are to be used to acquire, repair or replace public transportation facilities in the metropolitan region as approved by the Governor. On June 1, 1992, \$188 million of bonds were issued with interest rates ranging from 5.3% to 9% and maturing annually through 2022.

The bonds are general obligations of the Authority to which the full faith a credit of the Authority is pledged. However, for State fiscal years in which the SCIP bonds are outstanding, the State's assistance shall be transferred monthly from the General Revenue Fund to the Public Transportation Fund for payment in an amount equal to the lesser of monthly debt service on the SCIP bonds, or one-twelfth of the amount of the State's assistance as provided in the authorization. The authorization provides for \$10 million for 1992 and 1993, \$20 million for 1994, \$30 million for 1995, \$40 million for 1996, \$50 million for 1997, and \$55 million for each year thereafter. Although the amount of the State's assistance is measured by the debt service on the SCIP bonds, the assistance is not pledged for payment of or security for the SCIP bonds. The State's assistance is paid directly to the Authority and may be spent by the Authority at its discretion.

Future Regional Transportation Authority debt service requirements (amounts expressed in thousands) at June 30, 1992 were as follows:

Year Ending June 30	Principal	Interest	Total
1993	\$ --	\$ 12,377	\$ 12,377
1994	--	12,377	12,377
1995	--	12,377	12,377
1996	--	12,377	12,377
1997	--	12,377	12,377
Thereafter	188,000	199,374	387,374
	<b>\$ 188,000</b>	<b>\$ 261,259</b>	<b>\$ 449,259</b>

STATE OF ILLINOIS

(D) Illinois Sports Facilities Authority (Authority) Liability -

The Authority is authorized by the Illinois Sports Facilities Authority Act to issue bonds in the principal amount of \$150 million to be used for providing sports stadiums for professional sports teams. On March 1, 1989, \$150 million of bonds were issued with interest rates ranging from 6.8% to 7.875% and maturing annually through 2010.

The bonds are secured by payments from the Illinois Sports Facilities Fund which consist of annual payments of \$5 million from the State's Hotel Operator's Occupation Tax, \$8 million from the Authority's Hotel Tax and \$5 million from the City of Chicago's share of the Local Government Distributive Fund. The State's maximum liability is limited to \$13 million annually, but the State anticipates that \$8 million, derived from the Authority's Hotel Tax, will reduce this liability to \$5 million annually. In fiscal year 1992, receipts from the Authority's Hotel Tax totaled \$12.3 million. As of June 30, 1992, the State's share of the outstanding principal balance was \$38.8 million.

The State (and Non-State) share of future Illinois Sports Facilities Authority debt service requirements (amounts expressed in thousands) at June 30, 1992 were as follows:

Year Ending June 30	State Share		Non-State Share		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
1993	\$ 1,093	\$ 2,975	\$ 2,842	\$ 7,736	\$ 3,935	\$ 10,711
1994	1,171	2,898	3,044	7,535	4,215	10,433
1995	1,254	2,815	3,261	7,319	4,515	10,134
1996	1,344	2,725	3,496	7,084	4,840	9,809
1997	1,443	2,627	3,752	6,828	5,195	9,455
Thereafter	32,488	20,406	84,467	53,056	116,955	73,462
	<b>\$ 38,793</b>	<b>\$ 34,446</b>	<b>\$ 100,862</b>	<b>\$ 89,558</b>	<b>\$ 139,655</b>	<b>\$ 124,004</b>

(E) Workers' Compensation Liability -

The workers' compensation liability has been determined using claims outstanding and a projection of claims to be submitted, based upon prior years' experience of the State. Claims that will be liquidated with expendable available financial resources have been recorded as a liability in the General Fund and the Road Fund (a Special Revenue Fund), in the amounts of \$30.2 and \$18.7 million, respectively. The remaining portion of the liability, \$32.3 million as of June 30, 1992, is included in the General Long-Term Obligations Account Group. Of this liability, \$29 and \$3.3 million are expected to be paid from future resources of the General Fund and the Road Fund, respectively.

(F) Lease Commitments -

The State leases land, office facilities, office and computer equipment and other assets. Although lease terms vary, certain leases are renewable subject to appropriation by the General Assembly. If renewal is reasonably assured, leases requiring appropriation by the General Assembly are considered noncancelable leases for financial reporting purposes.

STATE OF ILLINOIS

At June 30, 1992, assets capitalized under capitalized leases included in property, plant and equipment (amounts expressed in thousands) were as follows:

	<u>Proprietary Fund Types</u>	<u>University and College Fund Type</u>	<u>General Fixed Assets</u>
Land and land improvements.....		\$ 2,243	
Buildings and building improvements.	\$ 1,808	1,350	\$ 21,442
Equipment.....	<u>87,040</u>	<u>51,766</u>	<u>32,933</u>
	88,848	55,359	54,375
Less: Accumulated depreciation.....	48,271		
	<u>\$ 40,577</u>	<u>\$ 55,359</u>	<u>\$ 54,375</u>

Future minimum commitments for noncancelable leases (amounts expressed in thousands) as of June 30, 1992 were as follows:

<u>Year Ending June 30</u>	<u>Operating Leases</u>	<u>Capitalized Leases</u>			<u>Total</u>
		<u>Proprietary Fund Types</u>	<u>University and College Fund Type</u>	<u>General Long-Term Obligations</u>	
1993	\$ 97,870	\$ 13,000	\$ 12,891	\$ 8,937	\$ 132,698
1994	60,117	11,226	10,157	4,412	85,912
1995	46,432	9,966	3,556	3,180	63,134
1996	31,129	8,176	1,563	2,538	43,406
1997	9,479	2,641	773	2,349	15,242
Thereafter	<u>3,558</u>	<u>7,192</u>	<u>2,423</u>	<u>23,042</u>	<u>36,215</u>
Total minimum lease payments.	<u>\$ 248,585</u>	52,201	31,363	44,458	<u>\$ 376,607</u>
Less amounts representing interest		<u>9,240</u>	<u>3,842</u>	<u>15,422</u>	
Present value of net minimum lease payments.		<u>\$ 42,961</u>	<u>\$ 27,521</u>	<u>\$ 29,036</u>	

Rental payments (amounts expressed in thousands) for operating leases charged to operations during the year ended June 30, 1992 aggregated \$305,852.

(G) Installment Purchase Obligations -

The State has acquired certain land, office facilities, office and computer equipment and other assets through installment purchase arrangements. Future commitments under installment purchase contracts (amounts expressed in thousands) as of June 30, 1992 were as follows:

<u>Year Ending June 30</u>	<u>Installment Purchase Obligations</u>						<u>Total</u>
	<u>Proprietary Fund Types</u>		<u>University and College Fund Type</u>		<u>General Long-Term Obligations</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
1993	\$11,785	\$1,013	\$ 3,055	\$ 1,648	\$13,512	\$ 877	\$31,890
1994	7,192	366	2,998	1,406	7,881	663	20,506
1995	2,250	85	2,849	1,197	3,739	330	10,450
1996	176	28	1,793	1,017	1,021	114	4,149
1997	176	28	1,056	893	203	28	2,384
Thereafter			<u>12,148</u>	<u>7,814</u>			<u>19,962</u>
Total future commitments.....	<u>\$21,579</u>	<u>\$1,520</u>	<u>\$23,899</u>	<u>\$13,975</u>	<u>\$26,356</u>	<u>\$2,012</u>	<u>\$89,341</u>

## STATE OF ILLINOIS

### (H) Other Obligations -

The State's self insurance auto liability has been determined using an estimate of claims outstanding. Claims for the auto liability that will be liquidated with expendable available financial resources have been recorded as a liability in the General Fund in the amount of \$1.2 million. The remaining portion of the liability, \$3 million as of June 30, 1992, is expected to be paid from future resources of the General Fund.

In addition, the Southwestern Illinois Development Authority (SIDA) has obtained notes payable from the Danforth Foundation and the Pulitzer Publishing Company in the amounts of \$500 thousand and \$100 thousand, respectively. These notes have interest rates ranging from 5% to 6% and mature on December 31, 1995. The proceeds of these notes are to be used to purchase and perform the necessary development requirements imposed by the National Park Service, and the Department of Interior on the real property that the SIDA will donate to the National Park Service of the Department of Interior. This property is to be used by the National Park Service in extending the Jefferson National Expansion Memorial Historic Site to the East St. Louis Riverfront.

The total of Other Obligations recorded in the General Long-Term Obligations Account Group as of June 30, 1992 was \$3.6 million.

### (I) Certificates of Participation -

The State is authorized to issue certificates of participation representing the right to receive a proportionate share in lease-purchase or installment purchase payments to be made for the benefit of State agencies for expenses of such property, or payment of expenses related to the issuance. On November 1, 1988, the Department of Central Management Services issued \$16.9 million of these certificates for the acquisition of personal property, at interest rates ranging from 5.5% to 6.75% and maturing semiannually through 1994.

On March 31, 1992, the Department of Central Management Services entered into a third party agreement, in the amount of \$10.3 million with an average interest rate of 4.57%, with Carlyle Capital Markets Inc. to prepay four lease-purchase agreements and refund the remaining \$3.4 million of outstanding certificates which had been issued on November 1, 1988 and had interest rates of 6.6% to 6.75%. The net proceeds of \$9.9 million (after excluding original issue discount, costs of issuance and debt service reserves for the third party agreement) plus \$969.1 thousand of additional funds of the Department of Central Management Services were used to purchase U.S. governmental securities and to prepay the outstanding lease-purchase agreements. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded certificates. As a result, the refunded certificates are considered to be defeased and the liability for those certificates has been removed from the General Long-Term Obligations Account Group. The outstanding balance of the third party agreement has been included as an installment purchase obligation.

The refunding transaction has resulted in additional debt service payments of \$75.2 thousand and will result in an economic gain or present value gain of \$93.3 thousand over the life of the third party agreement.

The University of Illinois has issued certificates of participation representing the right to receive a proportionate share of lease-purchase or installment payments. On December 1, 1985, the University of Illinois issued \$35.8 million of the certificates at interest rates ranging from 6.5% to 8.4% and maturing semiannually through 1995. These certificates were used to finance the acquisition and installation of equipment and services constituting a telecommunications system for the University of Illinois. In addition, the University of Illinois issued \$3.3 million of the certificates on August 1, 1990, with an interest

STATE OF ILLINOIS

rate of 7.25% and maturing in 2000 to finance the construction of a facility to house academic units in Area Studies and International Programs. Also, on January 1, 1991, \$16.8 million of the certificates were issued at interest rates ranging from 5.9% to 6.4% and maturing annually through 1998 to finance the acquisition and installation of and the construction of a building for an electrical and high temperature hot water cogeneration system.

On January 1, 1992, the University of Illinois issued \$31.9 million in certificates with an average interest rate of 4.26% to advance refund the remaining \$22 million of outstanding certificates which had been issued on December 1, 1985 with an average interest rate of 8.18%. In addition, these certificates were used to prepay and/or refund \$12.1 million of outstanding equipment leases of the University which had an average interest rate of 7.32%. The net proceeds of \$28.7 million (after excluding bond discount, costs of issuance and debt service reserves for the refunding certificates) plus an additional \$6.2 million from other funds of the University were used to purchase U.S. governmental securities and to prepay the outstanding equipment leases. The securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded certificates. As a result, the refunded certificates and a portion of the capital leases are considered to be defeased and the liability has been removed from the financial statements. In addition, in June, 1992 the refunded certificates were called, and therefore, are no longer an outstanding liability of the trust account.

Although the advanced refunding resulted in the recognition of an accounting loss of \$640.1 thousand for the year ended June 30, 1992, the issuance of the advanced refunding certificates at lower interest rates will cause aggregate debt service payments to be decreased by \$2.4 million and will result in an economic gain or present value gain of \$1.7 million over the life of the refunded certificates and capital leases.

The outstanding balance of the remaining certificates as of June 30, 1992 was \$58.4 million and is included as "Other obligations" in the University and College Funds.

Future certificates of participation debt service requirements (amounts expressed in thousands) at June 30, 1992 were as follows:

<u>Year Ending June 30</u>	<u>Certificates of Participation</u>		
	<u>University and College</u>		
	<u>Fund Type</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1993	\$ 10,040	\$ 2,896	\$ 12,936
1994	10,400	2,388	12,788
1995	10,565	1,902	12,467
1996	12,055	1,297	13,352
1997	3,225	897	4,122
Thereafter	12,085	1,398	13,483
	\$ 58,370	\$ 10,778	\$ 69,148

(J) Metropolitan Exposition Auditorium and Office Building Authorities -

The General Assembly, through adoption of the "Metropolitan Civic Center Support Act" (Support Act), created the Metropolitan Exposition Auditorium and Office Building Fund (Fund) into which 33.5% of all monies received by the State as horse racing taxes are deposited. At June 30, 1992, the balance of the Fund was \$15.9 million. The purpose of the Fund is to secure and retire a proportionate share of locally issued revenue bonds, the proceeds of which were used to construct local civic and exposition centers.

STATE OF ILLINOIS

The Support Act was amended in September 1985 to provide State financial support by issuing direct, limited obligation revenue bonds for the advanced refunding of any civic center bond issued before July 1, 1985 and for newly certified applicants after July 1, 1985. It was further amended to increase the limitation of the aggregate amount of principal issued and outstanding in State and local bonds subject to State financial support for all Authorities from \$75 million to \$200 million. In addition, further restrictions exist as to the amount to be committed on behalf of any single taxing authority.

On December 15, 1985, the State defeased previous State supported guarantees by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the State supported guarantees. Accordingly, the trust account assets and the liability for the guarantees are not included in the State's financial statements. The bonds used to defease the State supported guarantees are further discussed in Note 12, Special Obligation Bonds.

At June 30, 1992, the unpaid principal on State supported guarantees (amounts expressed in thousands) were as follows:

Authority	Amount Defeased	Interest Rates	Annual Maturity To
Rockford	\$ 7,110	7.00% to 10.00%	1997
Springfield	5,493	6.50% to 6.60%	1996
Peoria	5,000	6.40% to 6.50%	1997
Joliet	3,300	8.75% to 9.40%	2003
Decatur	2,675	4.75% to 8.90%	1997
Aurora	2,575	6.40% to 6.50%	1997
DeKalb	2,125	10.85%	2003
Danville	1,380	5.00% to 5.80%	1997
	<u>\$29,658</u>		

Beginning July 1, 1985, the following newly certified local governmental units have received grants ranging from \$.1 to \$13 million through June 30, 1992:

Rosemont	Aurora	River Forest
Quad City	Knox County	Herrin
Collinsville	Orland Park	Rockford
Peoria	Quincy	Aledo
Bureau County	Pekin	Mason County
Ogle County	LaSalle County	

STATE OF ILLINOIS

**15. CHANGES IN LONG-TERM OBLIGATIONS:**

Changes in long-term obligations (amounts expressed in thousands) for the year ended June 30, 1992 are summarized as follows:

	Notes Payable (Note 9)	Accrued Retirement Costs (Note 10)	General Obligation Bonds (Note 11)	Special Obligation Bonds (Note 12)	Revenue Bonds (Note 13)	Other Long-term Obligations (Note 14)
Balance at July 1, 1991.....	\$ 113,215	\$5,275,968	\$4,306,290	\$1,213,940	\$3,785,092	\$ 861,993
Compensated absences earned.....						242,090
Decrease in workers' compensation liability.....						(11,434)
Debt issues.....	580,660		609,794	440,735	572,182	390,720
Increase in lease and installment purchase obligations.....						21,245
Compensated absences taken.....						(234,754)
Amortization of bond discounts and bond issuance costs.....					6,782	
Increase in accreted value of capital appreciation bonds...			73,144	15,069	32,068	
Principal retirements and terminations.....	(320,591)		(565,105)	(175,406)	(327,374)	(212,974)
Excess of actuarially determined retirement costs computed in accordance with APB Opinion No. 8 over amounts recorded as expenditures in governmental fund types.....		963,448				
Other.....						2,991
<b>Balance at June 30, 1992.....</b>	<b>\$ 373,284</b>	<b>\$6,239,416</b>	<b>\$4,424,123</b>	<b>\$1,494,338</b>	<b>\$4,068,750</b>	<b>\$1,059,877</b>

**16. FUND DEFICITS AND RETAINED EARNINGS DEFICIT:**

The State's General Fund, from which a significant portion of day to day operating expenditures are paid, has a GAAP deficit aggregating \$1.7 billion at June 30, 1992, although the cash basis fund balance at that date was \$131 million. This deficit results from recognition of fund liabilities significantly in excess of accrued revenues.

The Drivers Education Fund of the State Board of Education (reported as a Special Revenue Fund) has a deficit at June 30, 1992, aggregating \$13.8 million, resulting from reimbursement to school districts for drivers education program costs incurred in the current year but not paid until the subsequent year.

The Current Unrestricted Fund of the University and College Funds has a fund deficit aggregating \$27.8 million, resulting primarily from recognition of the cost of compensated absences for accrued vacation and sick pay earned at June 30, 1992 but paid from future appropriations.

STATE OF ILLINOIS

The Local Government Health Insurance Reserve Fund (reported as an Enterprise Fund) has an unreserved retained earnings deficit at June 30, 1992 of \$5.1 million, caused by the payment of claims in excess of user charges in the previous fiscal year.

In addition, the Public Utility Fund and the Traffic and Criminal Conviction Surcharge Fund (both reported as Special Revenue Funds), and the Anti-Pollution Fund (reported as a Capital Projects Fund) have fund deficits. The above Governmental Funds' deficits and University and College Current Unrestricted Fund's deficit, and the Local Government Health Insurance Reserve Fund's retained earnings deficit will be eliminated by future revenue increases and/or expenditure reductions.

**17. FUND EQUITY:**

A. Fund equity reservations and designations not displayed separately on the combined balance sheet (amounts expressed in thousands) at June 30, 1992 consisted of the following:

	Fund Types		
	General	Special Revenue	Debt Service      Enterprise
FUND EQUITY:			
Retained earnings:			
Reserved for:			
Revenue bond and note retirement.....			\$ 206,018
Other.....			73,630
<b>Total reserved       retained earnings</b>			<b>\$ 279,648</b>
Fund balances:			
Reserved for other:			
Long-term portion of:			
Federal highway program receivable.....		\$ 109,146	
Intergovernmental receivables.....	\$ 3,754	166,987	
Other receivables.....	1,233		
Loans and notes receivable.....	65,918	37,648	
Inventories.....	25,157	33,511	
Restricted fund balances...			
Endowment and similar funds.....			
Other.....	230	3,923	
<b>Total fund balances       reserved for other</b>	<b>\$ 96,292</b>	<b>\$ 351,215</b>	
Unreserved:			
Designated for:			
Debt service.....			\$ 257,655
Other.....			
<b>Total unreserved,       designated fund       balances</b>			<b>\$ 257,655</b>

STATE OF ILLINOIS

	Fund Types			Total (Memorandum Only)
	Internal Service	Expendable Trust	University and College	
FUND EQUITY:				
Retained earnings:				
Reserved for:				
Revenue bond and note retirement.....	\$	187		\$ 206,205
Other.....				73,630
<b>Total reserved       retained earnings</b>	<b>\$</b>	<b>187</b>		<b>\$ 279,835</b>
Fund balances:				
Reserved for other:				
Long-term portion of:				
Federal highway program receivable.....				\$ 109,146
Intergovernmental receivables.....				170,741
Other receivables.....				1,233
Loans and notes receivable.....				103,566
Inventories.....				58,668
Restricted fund balances..			\$ 339,648	339,648
Endowment and similar funds.....	\$	2	265,837	265,839
Other.....				4,153
<b>Total fund balances       reserved for other</b>	<b>\$</b>	<b>2</b>	<b>\$ 605,485</b>	<b>\$1,052,994</b>
Unreserved:				
Designated for:				
Debt service.....				\$ 257,655
Other.....			\$ 810	810
<b>Total unreserved,       designated fund       balances</b>			<b>\$ 810</b>	<b>\$ 258,465</b>

As disclosed in note 1-R, the above fund equity reservations are not available to finance current operations of State government at the balance sheet date or are legally restricted to a specific future use. In governmental funds, the reserves represent portions of asset accounts that are noncurrent. Specifically, the \$109,146 Federal highway program receivable is due from the Federal government and will be received upon the Federal government increasing their grant amount to equal or exceed their apportionment authorization.

STATE OF ILLINOIS

B. During the year, contributed capital decreased pursuant to the following schedule (amounts expressed in thousands).

	ADDITIONS				DELETIONS	
	Contributed Capital 7/1/91	Private Source	State of Illinois		Transfers Out	Contributed Capital 6/30/92
		Fixed Assets	General Fixed Assets	Initial Capital		
<b>Internal Service:</b>						
Department of Corrections:						
Working Capital						
Revolving Fund	\$ 5,404		\$ 1,656	\$ 50		\$ 7,110
Rural Bond Bank:						
Operating Fund	5,289				\$ 2,500	2,789
Other	13,305		57			13,362
Total Internal Service	23,998		1,713	50	2,500	23,261
<b>Enterprise:</b>						
Farm Development Authority:						
Agri-Business Loan						
Guarantee Fund	17,000			202	14,000	3,202
Other	26,619	\$ 72	(1)			26,690
Total Enterprise	43,619	72	(1)	202	14,000	29,892
<b>Nonexpendable Trust:</b>						
Other				131		131
<b>Total contributed capital</b>	<b>\$ 67,617</b>	<b>\$ 72</b>	<b>\$ 1,712</b>	<b>\$ 383</b>	<b>\$ 16,500</b>	<b>\$ 53,284</b>

18. SEGMENT INFORMATION - ENTERPRISE FUNDS:

Selected financial information by enterprise fund segment (amounts expressed in thousands) is as follows:

	Department of Lottery State Lottery (1)	Development Finance Authority (2)	Housing Development Authority (3)
Operating revenues.....	\$1,581,046	\$ 11,470	\$ 218,268
Depreciation.....	825	52	374
Operating income (loss).....	610,974	3,898	11,823
Operating transfers-in.....			4,034
Operating transfers-out.....	610,944		3,798
Nonoperating revenues.....			
Nonoperating expenses.....	30		2,940
Extraordinary loss.....			3,623
Net income (loss).....		3,898	5,496
Current capital:			
Contributions.....		(1)	
Transfers.....			
Property, plant and equipment:			
Additions.....	709	66	227
Deletions.....	383		
Net working capital.....	(1,934)	20,250	(14,172)
Total assets.....	74,147	34,916	2,836,100
Bonds and other long-term liabilities payable from operating revenues.....	254	708	2,454,167
Total equity.....		31,941	101,061

STATE OF ILLINOIS

	<u>State Toll Highway Authority</u>	<u>Student Assistance Commission</u>	<u>Other</u>	<u>Total</u>
	(4)	(5)	(6)	
Operating revenues.....	\$ 258,248	\$ 62,630	\$ 92,078	\$ 2,223,740
Depreciation.....	57,137	98	491	58,977
Operating income (loss).....	60,830	10,817	(9,833)	688,509
Operating transfers-in.....		812	18,064	22,910
Operating transfers-out.....			1,957	616,699
Nonoperating revenues.....	24,461	2,297	3,155	29,913
Nonoperating expenses.....	290	4,284	306	7,850
Extraordinary loss.....				3,623
Net Income (loss).....	85,001	9,642	9,123	113,160
Current capital:				
Contributions.....			72	71
Transfers.....			(13,798)	(13,798)
Property, plant and equipment:				
Additions.....	205,447	357	306	207,112
Deletions.....	881	6	25	1,295
Net working capital.....	258,380	(117,298)	42,055	187,281
Total assets.....	1,741,379	779,900	83,482	5,549,924
Bonds and other long-term liabilities payable from operating revenues.....	524,688	459,113		3,438,930
Total equity.....	1,106,788	55,004	47,706	1,342,500

STATE OF ILLINOIS

The following activities generate enterprise fund revenues:

- (1) Illinois State Lottery revenues and operations.
- (2) Create economic growth by making funds available for industrial, commercial, and manufacturing development.
- (3) Operation and maintenance of programs for financing construction of low and moderate income housing developments, including income from investment of funds on hand.
- (4) Toll fees to cover the operation and maintenance of the State toll highway system.
- (5) Administration of State-authorized financial aid programs for post-secondary students in Illinois.
- (6) Service and processing fees charged by the following departments, authorities, and commissions for their operations:

Elected Officials and Departments

Central Management Services  
Corrections  
Mental Health and Developmental  
Disabilities  
Rehabilitation Services  
Veterans' Affairs

Authorities

IL Health Facilities Authority  
IL Educational Facilities Authority  
IL Export Development Authority  
IL Farm Development Authority

Commissions

Attorney Registration and Disciplinary  
Commission  
Commissioner of Banks and Trust Companies  
IL Industrial Commissions

Boards

Board of Law Examiners  
Comprehensive Health Insurance Board

STATE OF ILLINOIS

19. JOINT VENTURE:

The Great Lakes Protection Fund ("Fund") is an Illinois not for profit corporation that includes Illinois, Michigan, Minnesota, New York, Ohio, Pennsylvania, and Wisconsin. The Fund was established in 1989 for the purpose of furthering Federal and State commitments to programs that restore and maintain the Great Lakes water quality. This purpose is achieved by providing grant money for projects that promote the objectives of the regional Great Lakes Toxic Substances Control Agreement and the binational Great Lakes Water Quality Agreement.

A state becomes a member of the organization by agreeing to contribute an amount set forth in the articles of incorporation. Illinois' required contribution is \$15,000,000 of which \$10,000,000 has been paid. The required contributions from all member states at December 31, 1991 was \$81,000,000. Once a state agrees to make the required contribution, that state's governor becomes a "member" of the corporation. Each member is entitled to elect two individuals to the board of directors. Budgetary and financial decisions rest with the board of directors except where restricted by the articles of incorporation. After payment of the Fund's operating expenses, the Fund distributes one-third of the earnings on contributions to member states to finance projects that are compatible with the Fund's objectives. The remaining earnings are paid to member states in proportion to their respective contributions. The affirmative vote of all of the members is required for all actions of the Fund.

Summary financial information (amounts expressed in thousands) for the Fund for the fiscal year ended December 31, 1991 is as follows:

Cash and investments.....	\$ 37,002
Other assets.....	20,043
Total assets.....	<u>\$ 57,045</u>
Total liabilities.....	\$ 2,779
Total fund equity.....	54,266
Total liabilities and fund equity.....	<u>\$ 57,045</u>
Total revenue.....	\$ 3,879
Total expenses.....	3,177
Net increase in fund equity.....	<u>\$ 702</u>

The State of Illinois share of the total joint venture assets, liabilities and equity approximated 18.5% at the above balance sheet date.

## STATE OF ILLINOIS

### 20. CONTINGENCIES:

The State offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all State employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the State (without being restricted to the provisions of benefits under the plan), subject only to the claims of the State's general creditors. Participants' rights under the plan are equal to those of general creditors of the State in an amount equal to the fair market value of the deferred account for each participant.

The State has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The State believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The State Lottery has entered into agreements with insurance companies under which the Lottery purchases annuities under group contracts which provide payments corresponding to the Lottery's obligation to prize winners. The State would be liable for such future payments if the insurance companies defaulted on their payment obligation. At June 30, 1992, the Lottery had purchased annuity contracts to fund future installment payments aggregating approximately \$341 million. Effective July 30, 1985, the law provides that the State Treasurer may, with the consent of the Director of Lottery, contract to invest in securities which provide payments corresponding to the Lottery's obligation to prize winners. The securities purchased subsequent to July 30, 1985 are accounted for in the accompanying financial statements in an agency fund at an amount equal to the present value of these future installment obligations.

The State receives significant financial assistance from the U.S. Government in the form of grants and entitlements. Entitlement to these resources is generally conditioned upon compliance with terms and conditions of the grant agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes. Substantially all grants are subject to financial and compliance audits by the grantors. Any adjudicated disallowances as a result of these audits become a liability of the State.

Also, the State, its units and employees are parties to numerous legal proceedings, many of which normally recur in governmental operations. All legal proceedings are not, in the opinion of the Attorney General, likely to have a material impact on any of the State's fund types or account groups.

In addition, the State and its units are involved in certain other legal proceedings, which, if decided adversely to the State, may require the State to make material future expenditures for expanded services or capital facilities or may impair future revenue sources. It is neither possible to determine the outcome of these proceedings nor to estimate the possible effects adverse decisions may have on future expenditures or revenue sources.



Three-Bay English Barn, 1882, Bishop Hill, Illinois

**GENERAL FUND**

The General Fund is maintained to account for resources obtained and used for those services traditionally provided by State government which are not required to be accounted for in another fund.

**STATE OF ILLINOIS**  
**Combining Schedule of Accounts**  
**General Fund**  
**June 30, 1992**  
**(Expressed in Thousands)**

	General Revenue	Education Assistance	Common School	Eliminations	Total
<b>Assets:</b>					
Cash and cash equivalents.....	\$ 2,294	\$ 5,363	\$ 140,306		\$ 147,963
Investments.....	148,579				148,579
Receivables, net:					
Taxes.....	475,539	14,607	75,664		565,810
Intergovernmental.....	728,631		4		728,635
Other.....	106,299	4	108		106,411
Due from other funds.....	131,785	2,022	19,701	\$ (19,681)	133,827
Inventories.....	25,157				25,157
Loans and notes receivable.....	72,005				72,005
Other assets.....	924				924
<b>Total assets</b>	<b>\$ 1,691,213</b>	<b>\$ 21,996</b>	<b>\$ 235,783</b>	<b>\$ (19,681)</b>	<b>\$ 1,929,311</b>
<b>Liabilities:</b>					
Accounts payable and accrued liabilities.....	\$ 2,154,702	\$ 216	\$ 19,083		\$ 2,174,001
Intergovernmental payables.....	720,013	7,933	179,784		907,730
Due to other funds.....	375,746	744	25,949	\$ (19,681)	382,758
Deferred revenues.....	108,924	1,892	10,967		121,783
<b>Total liabilities</b>	<b>3,359,385</b>	<b>10,785</b>	<b>235,783</b>	<b>(19,681)</b>	<b>3,586,272</b>
<b>Fund balance (deficit):</b>					
Reserved for:					
Encumbrances.....	71,721	119	4		71,844
Long-term portion of:					
Intergovernmental and other receivables.....	4,987				4,987
Loans and notes receivable.....	65,918				65,918
Inventories.....	25,157				25,157
Other.....	230				230
Unreserved, undesignated.....	(1,836,185)	11,092	(4)		(1,825,097)
<b>Total fund balance (deficit)</b>	<b>(1,668,172)</b>	<b>11,211</b>	<b>--</b>	<b>--</b>	<b>(1,656,961)</b>
<b>Total liabilities and fund balance</b>	<b>\$ 1,691,213</b>	<b>\$ 21,996</b>	<b>\$ 235,783</b>	<b>\$ (19,681)</b>	<b>\$ 1,929,311</b>

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balance**  
**General Fund**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	General Revenue	Education Assistance	Common School	Eliminations	Total
<b>Revenues:</b>					
Income taxes.....	\$ 4,744,626	\$ 382,833			\$ 5,127,459
Sales taxes.....	2,863,736		\$ 948,965		3,812,701
Public utility taxes.....	702,974		12,000		714,974
Other taxes.....	778,329		72,215		850,544
Federal government.....	2,521,874				2,521,874
Licenses and fees.....	59,169		554		59,723
Interest and other investment income.....	79,276		1,210		80,486
Other.....	49,221	4			49,225
<b>Total revenues</b>	<b>11,799,205</b>	<b>382,837</b>	<b>1,034,944</b>		<b>13,216,986</b>
<b>Expenditures:</b>					
<b>Current:</b>					
Health and social services.....	4,871,876				4,871,876
Social assistance.....	1,501,751				1,501,751
Education.....	1,282,834	252,853	2,260,666		3,796,353
General government.....	939,953				939,953
Transportation.....	54,778				54,778
Public protection and justice.....	901,168				901,168
Natural resources and recreation.....	107,126				107,126
<b>Debt service:</b>					
Principal.....	16,742				16,742
Interest.....	37,476				37,476
Capital outlays.....	57,605	50			57,655
<b>Total expenditures</b>	<b>9,771,309</b>	<b>252,903</b>	<b>2,260,666</b>		<b>12,284,878</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>2,027,896</b>	<b>129,934</b>	<b>(1,225,722)</b>		<b>932,108</b>
<b>Other sources (uses) of financial resources:</b>					
Operating transfers-in.....	291,333	9,966	1,104,359	\$ (388,818)	1,016,840
Operating transfers-out.....	(2,593,015)	(67,188)		388,818	(2,271,385)
Capital lease financing.....	16,829				16,829
<b>Net other sources (uses) of financial resources</b>	<b>(2,284,853)</b>	<b>(57,222)</b>	<b>1,104,359</b>	<b>--</b>	<b>(1,237,716)</b>
<b>Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources</b>	<b>(256,957)</b>	<b>72,712</b>	<b>(121,363)</b>	<b>--</b>	<b>(305,608)</b>
Fund balance (deficit), July 1, 1991	(1,427,597)	(61,501)	121,363		(1,367,735)
Residual equity transfers-in.....	16,584				16,584
Residual equity transfers-out.....	(202)				(202)
<b>Fund balance (deficit), June 30, 1992</b>	<b>\$ (1,668,172)</b>	<b>\$ 11,211</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ (1,656,961)</b>



Gambrel Roof Barn, 1930, Alexander, Illinois

## SIGNIFICANT SPECIAL REVENUE FUNDS DESCRIPTIONS

### Department of Employment Security

Title III Social Security and Employment Services Fund--to account for monies received from the federal government for the specific purpose of administering the Unemployment Compensation Act.

### Department of Public Aid

Child Support Enforcement Trust Fund--child support payments, federal grants, and incentive payments that are related to the Child Support Enforcement Program.

Hospital Services Trust Fund--to receive federal matching monies and hospital fees and disburse such monies for services rendered.

Food Stamp and Commodity Fund--the receipt, distribution, and year end balance of food stamps and commodities received by the Department of Public Aid from the federal government.

### Department of Revenue

County and Mass Transit District Fund--to record a 4% share of various sales taxes that will be distributed to counties, with the Cook County share being deposited into the R.T.A. Replacement Fund.

Local Government Tax Fund--to account for 15% share of various sales taxes that will be distributed to cities and counties.

Local Government Distributive Fund--a portion of State income tax collections that are distributed to the various municipalities and counties within the State. On a monthly basis, 1/12 of the income tax receipts are transferred to this fund from the General Fund for such distributions.

Personal Property Tax Replacement Fund--the net revenue received from the personal property replacement income tax. Expenditures consist of allocations to each taxing district within the State and administrative costs.

### Department of Transportation

Road Fund--monies collected for the purpose of administering State highway programs. Funding sources include federal aid, State motor fuel taxes and various license and fee charges. Expenditures are for highway maintenance and construction, traffic control and safety and administering motor vehicle laws and regulations.

Motor Fuel Tax Fund--various transportation related program expenditures and the administrative cost of supervising the use of funds apportioned to municipalities, counties and road districts. Revenue is derived from State fuel taxes and an allocation (transfer) of State sales tax collections from the General Fund.

State Construction Account Fund--a portion of motor vehicle registration fees, weight taxes and transfers from the Motor Fuel Tax Fund. The fund is used exclusively for the construction, reconstruction and maintenance of the State maintained highway system.

### Environmental Protection Agency

Water Pollution Control Revolving Fund--to assist units of local government in financing the construction of wastewater treatment facilities by making direct loans at or below market interest rates.

### Illinois Student Assistance Commission

Student Loan Fund--to account for monies collected on defaulted student loans from individuals and the federal government under the student loan guarantee program. Expenditures are primarily to lenders of defaulted guaranteed student loans.

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Judicial		Elected Officials		Departments		
	Supreme Court		Attorney General	Agriculture	Children and Family Services	Commerce and Community Affairs	Conservation
	Mandatory Arbitration						
<b>Assets:</b>							
Cash and cash equivalents.....	\$ 2,632	\$ 12,450	\$ 9,235	\$ 11,899	\$ 89,295	\$ 38,619	
Investments.....							
Receivables, net:							
Taxes.....			94		65		
Intergovernmental.....	652	17		46,487	33,855	2,829	
Other.....		74	129		100	859	
Due from other funds.....		118	727	292	2,093	1,048	
Inventories.....						1,209	
Loans and notes receivable.....					24,232		
Restricted assets.....							
Other assets.....					3,645	71	
<b>Total assets</b>	<b>\$ 3,284</b>	<b>\$ 12,659</b>	<b>\$ 10,185</b>	<b>\$ 58,678</b>	<b>\$ 153,285</b>	<b>\$ 44,635</b>	
<b>Liabilities:</b>							
Accounts payable and accrued liabilities.....	\$ 100	\$ 42	\$ 767	\$ 18,578	\$ 40,458	\$ 2,118	
Intergovernmental payables.....			563	1,072	20		
Due to other funds.....		3	3,127	2,014	1,237	1,362	
Deferred revenues.....				1,106			
Other liabilities.....							
<b>Total liabilities</b>	<b>100</b>	<b>45</b>	<b>4,457</b>	<b>22,770</b>	<b>41,715</b>	<b>3,480</b>	
<b>Fund balances (deficits):</b>							
Reserved for:							
Encumbrances.....		1	308	51	31,357	15,769	
Long-term portion of:							
Intergovernmental and other receivables..							
Loans and notes receivable.....					13,170		
Inventories.....						1,209	
Other.....					3,540		
Unreserved, undesignated.....	3,184	12,613	5,420	35,857	63,503	24,177	
<b>Total fund balances (deficit)</b>	<b>3,184</b>	<b>12,614</b>	<b>5,728</b>	<b>35,908</b>	<b>111,570</b>	<b>41,155</b>	
<b>Total liabilities and fund balances</b>	<b>\$ 3,284</b>	<b>\$ 12,659</b>	<b>\$ 10,185</b>	<b>\$ 58,678</b>	<b>\$ 153,285</b>	<b>\$ 44,635</b>	

Departments (continued)

Corrections	Employment Security	Energy and Natural Resources	Insurance	Mental Health and Developmental Disabilities	Nuclear Safety	Professional Regulation	Public Aid	Public Health
\$ 6,938	\$ 44,158	\$ 40,036	\$ 13,579	\$ 9,261	\$ 10,779	\$ 12,789	\$ 146,022	\$ 7,200
	32,682			950				
3	32	117	540	8,343			50,564	1,311
3,583	20,792	6,500		5,847	8	186	616,696	15,879
	2,176			1,227			1,611	161
		1,817					3,820	2,152
<u>\$ 10,524</u>	<u>\$ 99,840</u>	<u>\$ 48,470</u>	<u>\$ 14,119</u>	<u>\$ 25,628</u>	<u>\$ 10,787</u>	<u>\$ 12,975</u>	<u>\$ 818,713</u>	<u>\$ 26,703</u>
\$ 1,256	\$ 11,665	\$ 384	\$ 463	\$ 8,656	\$ 1,909	\$ 413	\$ 93,307	\$ 8,283
	27			73			9,890	4,375
112	19,979	52	250	635	33	145	84,250	427
			443	415			95,775	10,620
							507,828	
<u>1,368</u>	<u>31,671</u>	<u>436</u>	<u>1,156</u>	<u>9,779</u>	<u>1,942</u>	<u>558</u>	<u>791,050</u>	<u>23,705</u>
261	4,324	1,939		1,629	5	36	500	1,315
		1,539						
	2,176						3,820	2,152
8,895	61,669	44,556	12,963	14,220	8,840	12,381	23,343	(469)
9,156	68,169	48,034	12,963	15,849	8,845	12,417	27,663	2,998
<u>\$ 10,524</u>	<u>\$ 99,840</u>	<u>\$ 48,470</u>	<u>\$ 14,119</u>	<u>\$ 25,628</u>	<u>\$ 10,787</u>	<u>\$ 12,975</u>	<u>\$ 818,713</u>	<u>\$ 26,703</u>

(continued)

(continued)

STATE OF ILLINOIS  
Combining Balance Sheet  
Special Revenue Funds  
June 30, 1992  
(Expressed in Thousands)

	Departments (Continued)						
	Rehabilitation Services	Revenue	State Police	Transportation	Veterans' Affairs	Other Code Departments	
<b>Assets:</b>							
Cash and cash equivalents.....	\$ 3,658	\$ 342,782	\$ 8,321	\$ 310,429	\$ 6,356	\$ 33,495	
Investments.....							
Receivables, net:							
Taxes.....		154,336		94,832			
Intergovernmental.....	2,162	53,497		155,385	1,655	8,216	
Other.....	85	313		35,484		3,143	
Due from other funds.....		65,812	14	110,516	14	1,161	
Inventories.....				18,140	2,128		
Loans and notes receivable.....				15,145			
Restricted assets.....							
Other assets.....							
<b>Total assets</b>	<b>\$ 5,905</b>	<b>\$ 616,740</b>	<b>\$ 8,335</b>	<b>\$ 739,931</b>	<b>\$ 10,153</b>	<b>\$ 46,015</b>	
<b>Liabilities:</b>							
Accounts payable and accrued liabilities.....	\$ 4,647	\$ 7,307	\$ 617	\$ 109,063	\$ 1,753	\$ 4,149	
Intergovernmental payables.....		453,770	709	87,549	16	6,065	
Due to other funds.....	1,258	103,492	131	93,268	134	196	
Deferred revenues.....		16,999	562	6,151		3,143	
Other liabilities.....		321					
<b>Total liabilities</b>	<b>5,905</b>	<b>581,889</b>	<b>2,019</b>	<b>296,031</b>	<b>1,903</b>	<b>13,553</b>	
<b>Fund balances (deficits):</b>							
Reserved for:							
Encumbrances.....	2,929	1	132	958,180	153	2,962	
Long-term portion of:							
Intergovernmental and other receivables..				109,146			
Loans and notes receivable.....				14,392			
Inventories.....				18,140	2,128		
Other.....							
Unreserved, undesignated.....	(2,929)	34,850	6,184	(655,958)	5,969	29,500	
<b>Total fund balances (deficit)</b>	<b>--</b>	<b>34,851</b>	<b>6,316</b>	<b>443,900</b>	<b>8,250</b>	<b>32,462</b>	
<b>Total liabilities and fund balances</b>	<b>\$ 5,905</b>	<b>\$ 616,740</b>	<b>\$ 8,335</b>	<b>\$ 739,931</b>	<b>\$ 10,153</b>	<b>\$ 46,015</b>	

Agencies, Boards and Authorities						Higher Education Student Assistance Commission		Total
Illinois Commerce Commission	Environmental Protection Agency	Criminal Justice Information Authority	State Board of Education	State Fire Marshal	Other Agencies, Boards and Authorities	Student Loan	Other	Total
\$ 4,101	\$ 45,968	\$ 10,879	\$ 6,893	\$ 16,740	\$ 28,169	\$ 38,548	\$ 67,334 448	\$ 1,378,565 448
	181,892	2,902	60,929	1,208	27		16	251,528
297	10,380	34	7	955	4,600	8,779	8,454	665,211
	1,335	102	2,223		4,731	114	4,638	700,651
			3,357				4,598	223,927
					8,615		529	33,511
							164	49,973
							576	576
							1,083	4,799
\$ 4,398	\$ 239,575	\$ 13,917	\$ 73,409	\$ 18,903	\$ 46,142	\$ 47,441	\$ 87,840	\$ 3,309,189
\$ 2,422	\$ 7,256	\$ 932	\$ 1,543	\$ 6,549	\$ 180	\$ 6,492	\$ 13,983	\$ 355,292
	14,515	2,813	81,231	1	6,148		4,890	673,727
702	1,103	75	1,093	529	270	5,427	7,145	328,449
	736			26			9,080	145,056
							252	508,401
3,124	23,610	3,820	83,867	7,105	6,598	11,919	35,350	2,010,925
276	124,527	65	172	142	994	4,433	33,297	1,185,758
	161,590				4,600		797	276,133
					8,383		164	37,648
			3,357				529	33,511
998	(70,152)	10,032	(13,987)	11,656	25,567	31,089	383	3,923
1,274	215,965	10,097	(10,458)	11,798	39,544	35,522	17,320	(238,709)
\$ 4,398	\$ 239,575	\$ 13,917	\$ 73,409	\$ 18,903	\$ 46,142	\$ 47,441	\$ 87,840	\$ 3,309,189

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Judicial	Elected	Departments			
	Supreme Court	Officials		Children and Family Services	Commerce and Community Affairs	Conservation
	Mandatory Arbitration	Attorney General	Agriculture			
<b>Revenues:</b>						
Income taxes.....						
Sales taxes.....						
Motor fuel taxes.....						
Public utility taxes.....						
Other taxes.....			\$ 15,236		\$ 10,515	\$ 3,702
Federal government.....				\$ 43,253	306,780	9,733
Licenses and fees.....	\$ 3,469		1,999			23,281
Interest and other investment income.....		\$ 675	250		4,447	297
Other.....		5,015	4,750		5,010	1,714
<b>Total revenues</b>	<b>3,469</b>	<b>5,690</b>	<b>22,235</b>	<b>43,253</b>	<b>326,752</b>	<b>38,727</b>
<b>Expenditures:</b>						
Current:						
Health and social services.....			153	108,137		
Social assistance.....						
Education.....						
General government.....		3,697	11,918		328,607	
Transportation.....					43	
Public protection and justice.....	3,337		5,087			
Natural resources and recreation.....					385	28,350
Debt service:						
Principal.....			292	180	213	103
Interest.....			36	20	6	3
Capital outlays.....		2	123	1,271	417	11,858
<b>Total expenditures</b>	<b>3,337</b>	<b>3,699</b>	<b>17,609</b>	<b>109,608</b>	<b>329,671</b>	<b>40,314</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>132</b>	<b>1,991</b>	<b>4,626</b>	<b>(66,355)</b>	<b>(2,919)</b>	<b>(1,587)</b>
<b>Other sources (uses) of financial resources:</b>						
Proceeds from note issues.....						
Operating transfers-in.....			9,189	84,891	64,445	25,222
Operating transfers-out.....		(3,850)	(13,395)	(16,160)	(101,098)	(19,231)
Capital lease financing.....				202		178
<b>Net other sources (uses) of financial resources</b>		<b>(3,850)</b>	<b>(4,206)</b>	<b>68,933</b>	<b>(36,653)</b>	<b>6,169</b>
<b>Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources</b>	<b>132</b>	<b>(1,859)</b>	<b>420</b>	<b>2,578</b>	<b>(39,572)</b>	<b>4,582</b>
Fund balances (deficit), July 1, 1991, as previously reported	3,052	14,473	5,308	33,330	151,142	36,573
Reclassification of fund balance						
Fund balances (deficit), July 1, 1991, as restated	3,052	14,473	5,308	33,330	151,142	36,573
Residual equity transfer-out.....						
<b>Fund balances (deficit), June 30, 1992</b>	<b>\$ 3,184</b>	<b>\$ 12,614</b>	<b>\$ 5,728</b>	<b>\$ 35,908</b>	<b>\$ 111,570</b>	<b>\$ 41,155</b>

Departments (Continued)

Corrections	Employment Security	Energy and Natural Resources	Insurance	Mental Health and Developmental Disabilities	Nuclear Safety	Professional Regulation	Public Aid	Public Health
\$ 1,598	\$ 172,540	\$ 48		\$ 3,934				
63	1,227	1,609	\$ 16,716	89,736	\$ 23,303	\$ 9,252	\$ 1,609,456	\$ 125,740
2,894	160	9,443	87	7,729	109	569	411,423	3,260
				33	1		667	
4,555	173,927	11,100	16,803	21,891	23,413	9,821	146,357	27,399
				123,323			2,167,903	156,399
	174,055			118,806			866,943	161,889
		190					1,229,677	
							6,172	
8,986			9,031			8,347		
		6,121			17,519			
	3	81	207	6	4	33	11	
		12	23		1	2	4	
732	4,219	292	311	1,267	324	165	628	885
9,718	178,277	6,696	9,572	120,079	17,848	8,547	2,103,435	162,774
(5,163)	(4,350)	4,404	7,231	3,244	5,565	1,274	64,468	(6,375)
5,559	29,815	6,043		2,515				7,818
	(16,812)	(4,479)	(1,714)	(1,001)		(2,713)	(59,412)	(169)
		137	126		10	16		
5,559	13,003	1,701	(1,588)	1,514	10	(2,697)	(59,412)	7,649
396	8,653	6,105	5,643	4,758	5,575	(1,423)	5,056	1,274
8,760	59,516	41,929	7,320	11,091	3,270	13,840	22,607	1,724
8,760	59,516	41,929	7,320	11,091	3,270	13,840	22,607	1,724
\$ 9,156	\$ 68,169	\$ 48,034	\$ 12,963	\$ 15,849	\$ 8,845	\$ 12,417	\$ 27,663	\$ 2,998

(continued)

(continued)

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

Departments (Continued)

	Rehabilitation Services	Revenue	State Police	Transportation	Veterans' Affairs	Other Code Departments
<b>Revenues:</b>						
Income taxes.....		\$ 518,145				
Sales taxes.....		1,370,916				
Motor fuel taxes.....				\$ 1,016,435		
Public utility taxes.....		223,841				
Other taxes.....		87,150				
Federal government.....	\$ 120,228		\$ 715	573,364	\$ 6,891	\$ 43,040
Licenses and fees.....		1,304	249	632,426	8,454	66
Interest and other investment income.....		2,456		15,822		
Other.....	78	2,034	13,963	65,316	41	34,722
<b>Total revenues</b>	<b>120,306</b>	<b>2,205,846</b>	<b>14,927</b>	<b>2,303,363</b>	<b>15,386</b>	<b>77,828</b>
<b>Expenditures:</b>						
<b>Current:</b>						
Health and social services.....	116,076				16,208	44,313
Social assistance.....						
Education.....						10,137
General government.....		2,328,433		205,406		2,125
Transportation.....				2,284,496		
Public protection and justice.....			14,392	53,319		5,092
Natural resources and recreation.....		3,374				
<b>Debt service:</b>						
Principal.....	92	156		4,663		2
Interest.....	10	14,619		1,466		
Capital outlays.....	2,324	282	343	37,271	567	146
<b>Total expenditures</b>	<b>118,502</b>	<b>2,346,864</b>	<b>14,735</b>	<b>2,586,621</b>	<b>16,775</b>	<b>61,815</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>1,804</b>	<b>(141,018)</b>	<b>192</b>	<b>(283,258)</b>	<b>(1,389)</b>	<b>16,013</b>
<b>Other sources (uses) of financial resources:</b>						
Proceeds from note issues.....						
Operating transfers-in.....	29	523,204		786,469		1,803
Operating transfers-out.....	(1,833)	(387,243)	(534)	(811,244)		(21,095)
Capital lease financing.....				3,090		
<b>Net other sources (uses) of financial resources</b>	<b>(1,804)</b>	<b>135,961</b>	<b>(534)</b>	<b>(21,685)</b>		<b>(19,292)</b>
<b>Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources</b>	<b>--</b>	<b>(5,057)</b>	<b>(342)</b>	<b>(304,943)</b>	<b>(1,389)</b>	<b>(3,279)</b>
Fund balances (deficit), July 1, 1991, as previously reported		39,908	6,658	748,843	9,639	35,741
Reclassification of fund balance						
Fund balances (deficit), July 1, 1991, as restated		39,908	6,658	748,843	9,639	35,741
Residual equity transfer-out.....						
<b>Fund balances (deficit), June 30, 1992</b>	<b>\$ --</b>	<b>\$ 34,851</b>	<b>\$ 6,316</b>	<b>\$ 443,900</b>	<b>\$ 8,250</b>	<b>\$ 32,462</b>

Agencies, Boards and Authorities						Higher Education Student Assistance Commission		Total
Illinois Commerce Commission	Environmental Protection Agency	Criminal Justice Information Authority	State Board of Education	State Fire Marshal	Other Agencies, Boards and Authorities	Student Loan	Other	Total
				\$ 16,306				\$ 518,145
\$ 13,678								1,370,916
513				8,491	\$ 17,408		\$ 9,440	1,032,741
216	\$ 119,853	\$ 17,829	\$ 709,839			\$ 63,952	114,757	4,129,568
7,397	22,674	10,144	11,196	2,619	19	7,455	53,104	1,257,539
	1,144	287			1,140	1,477	1,484	33,756
844	5,095		5,133	16	13,520		28,444	393,927
22,648	148,766	28,260	726,168	27,432	32,087	72,884	207,229	9,130,500
							64,929	1,497,454
							10,363	1,414,095
			717,928			75,198	15,634	825,069
	1,325			435	2,981		70,200	2,955,317
23,838	255	13,804		11,001	13,859		11,352	2,295,891
923	76,989			19,867			43,004	213,352
							36,395	189,923
268	114	1		57		55	496	7,037
31	16			5		5	55	16,314
527	2,408	123	393	415	92	382	10,221	77,988
25,587	81,107	13,928	718,321	31,780	16,932	75,640	262,649	9,492,440
(2,939)	67,659	14,332	7,847	(4,348)	15,155	(2,756)	(55,420)	(361,940)
							600	600
750	33,779						69,420	1,650,951
(2,653)	(11,875)	(4,250)	(5,117)	(5,901)	(1,439)	(99)	(21,700)	(1,515,017)
114	147	13		37			346	4,416
(1,789)	22,051	(4,237)	(5,117)	(5,864)	(1,439)	(99)	48,666	140,950
(4,728)	89,710	10,095	2,730	(10,212)	13,716	(2,855)	(6,754)	(220,990)
6,002	126,255	2	(13,188)	22,010	25,828	38,377	60,244	1,520,254
							(916)	(916)
6,002	126,255	2	(13,188)	22,010	25,828	38,377	59,328	1,519,338
							(84)	(84)
\$ 1,274	\$ 215,965	\$ 10,097	\$ (10,458)	\$ 11,798	\$ 39,544	\$ 35,522	\$ 52,490	\$ 1,298,264

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**Office of the Attorney General**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Response Contractors Indemnification	Violent Crime Victims Assistance	Total
<b>Assets:</b>			
Cash and cash equivalents.....	\$ 5,835	\$ 6,615	\$ 12,450
Receivables, net:			
Intergovernmental.....		17	17
Other.....	19	55	74
Due from other funds.....	118		118
<b>Total assets</b>	<b>\$ 5,972</b>	<b>\$ 6,687</b>	<b>\$ 12,659</b>
<b>Liabilities:</b>			
Accounts payable and accrued liabilities.....		\$ 42	\$ 42
Due to other funds.....		3	3
<b>Total liabilities</b>		<b>45</b>	<b>45</b>
<b>Fund balances:</b>			
Reserved for encumbrances.....		1	1
Unreserved, undesignated.....	\$ 5,972	6,641	12,613
<b>Total fund balances</b>	<b>5,972</b>	<b>6,642</b>	<b>12,614</b>
<b>Total liabilities and fund balances</b>	<b>\$ 5,972</b>	<b>\$ 6,687</b>	<b>\$ 12,659</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Uses**  
**of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**Office of the Attorney General**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Response Contractors Indemnification	Violent Crime Victims Assistance	Total
<b>Revenues:</b>			
Interest and other investment income.....	\$ 248	\$ 427	\$ 675
Other.....	1,184	3,831	5,015
<b>Total revenues</b>	<b>1,432</b>	<b>4,258</b>	<b>5,690</b>
<b>Expenditures:</b>			
Current:			
General government.....		3,697	3,697
Capital outlays.....		2	2
<b>Total expenditures</b>		<b>3,699</b>	<b>3,699</b>
<b>Excess of revenues over expenditures</b>	<b>1,432</b>	<b>559</b>	<b>1,991</b>
<b>Other (uses) of financial resources:</b>			
Operating transfers-out.....		(3,850)	(3,850)
<b>Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources</b>	<b>1,432</b>	<b>(3,291)</b>	<b>(1,859)</b>
Fund balances, July 1, 1991	4,540	9,933	14,473
<b>Fund balances, June 30, 1992</b>	<b>\$ 5,972</b>	<b>\$ 6,642</b>	<b>\$ 12,614</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**Department of Agriculture**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Agricultural Premium	Pesticide Control	Illinois Grain Insurance	Total
<b>Assets:</b>				
Cash and cash equivalents.....	\$ 3,200	\$ 2,590	\$ 3,445	\$ 9,235
Receivables, net:				
Taxes.....	94			94
Other.....	4	10	115	129
Due from other funds.....	550		177	727
<b>Total assets</b>	<b>\$ 3,848</b>	<b>\$ 2,600</b>	<b>\$ 3,737</b>	<b>\$ 10,185</b>
<b>Liabilities:</b>				
Accounts payable and accrued liabilities.....	\$ 591	\$ 176		\$ 767
Intergovernmental payables.....	563			563
Due to other funds.....	2,631	21	\$ 475	3,127
<b>Total liabilities</b>	<b>3,785</b>	<b>197</b>	<b>475</b>	<b>4,457</b>
<b>Fund balances (deficit):</b>				
Reserved for encumbrances.....	105	203		308
Unreserved, undesignated.....	(42)	2,200	3,262	5,420
<b>Total fund balances</b>	<b>63</b>	<b>2,403</b>	<b>3,262</b>	<b>5,728</b>
<b>Total liabilities and fund balances</b>	<b>\$ 3,848</b>	<b>\$ 2,600</b>	<b>\$ 3,737</b>	<b>\$ 10,185</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**Department of Agriculture**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Agricultural Premium	Pesticide Control	Illinois Grain Insurance	Total
<b>Revenues:</b>				
Other taxes.....	\$ 15,236			\$ 15,236
Licenses and fees.....		\$ 1,915	\$ 84	1,999
Interest and other investment income.....			250	250
Other.....	4,583	7	160	4,750
<b>Total revenues</b>	<b>19,819</b>	<b>1,922</b>	<b>494</b>	<b>22,235</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Health and social services.....		153		153
General government.....	8,623	1,328	1,967	11,918
Public protection and justice.....	5,087			5,087
<b>Debt service:</b>				
Principal.....	292			292
Interest.....	36			36
Capital outlays.....	111	12		123
<b>Total expenditures</b>	<b>14,149</b>	<b>1,493</b>	<b>1,967</b>	<b>17,609</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>5,670</b>	<b>429</b>	<b>(1,473)</b>	<b>4,626</b>
<b>Other sources (uses) of financial resources:</b>				
Operating transfers-in.....	9,189			9,189
Operating transfers-out.....	(12,395)	(1,000)		(13,395)
<b>Net other sources (uses) of financial resources</b>	<b>(3,206)</b>	<b>(1,000)</b>		<b>(4,206)</b>
<b>Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources</b>	<b>2,464</b>	<b>(571)</b>	<b>(1,473)</b>	<b>420</b>
Fund balances (deficit), July 1, 1991	(2,401)	2,974	4,735	5,308
<b>Fund balances, June 30, 1992</b>	<b>\$ 63</b>	<b>\$ 2,403</b>	<b>\$ 3,262</b>	<b>\$ 5,728</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**Department of Children and Family Services**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Child Welfare Services	Child Care And Development	DCFS Training	DCFS Childrens' Services	DCFS Federal Projects	Total
<b>Assets:</b>						
Cash and cash equivalents.....	\$ 490	\$ 1,020	\$ 154	\$ 7,374	\$ 2,861	\$ 11,899
Intergovernmental receivables, net.....	1,597	4,060	2,595	37,511	724	46,487
Due from other funds.....				292		292
<b>Total assets</b>	<b>\$ 2,087</b>	<b>\$ 5,080</b>	<b>\$ 2,749</b>	<b>\$ 45,177</b>	<b>\$ 3,585</b>	<b>\$ 58,678</b>
<b>Liabilities:</b>						
Accounts payable and accrued liabilities.....	\$ 1,551	\$ 5,039	\$ 515	\$ 9,129	\$ 2,344	\$ 18,578
Intergovernmental payables.....	10	3	983	19	57	1,072
Due to other funds.....	526	38	809	563	78	2,014
Deferred revenues.....					1,106	1,106
<b>Total liabilities</b>	<b>2,087</b>	<b>5,080</b>	<b>2,307</b>	<b>9,711</b>	<b>3,585</b>	<b>22,770</b>
<b>Fund balances (deficits):</b>						
Reserved for encumbrances.....	13		5		33	51
Unreserved, undesignated.....	(13)		437	35,466	(33)	35,857
<b>Total fund balances</b>	<b>--</b>	<b>--</b>	<b>442</b>	<b>35,466</b>	<b>--</b>	<b>35,908</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,087</b>	<b>\$ 5,080</b>	<b>\$ 2,749</b>	<b>\$ 45,177</b>	<b>\$ 3,585</b>	<b>\$ 58,678</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**Department of Children and Family Services**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Child Welfare Services	Child Care and Development	DCFS Training	DCFS Children's Services	DCFS Federal Projects	Total
<b>Revenues:</b>						
Federal government.....	\$ 11,088	\$ 12,846	\$ 4,449	\$ 7,396	\$ 7,474	\$ 43,253
<b>Total revenues</b>	<b>11,088</b>	<b>12,846</b>	<b>4,449</b>	<b>7,396</b>	<b>7,474</b>	<b>43,253</b>
<b>Expenditures:</b>						
Current:						
Health and social services.....	10,962	12,818	4,203	68,918	11,236	108,137
Debt service:						
Principal.....	56			124		180
Interest.....	18			2		20
Capital outlays.....	254	28	55	731	203	1,271
<b>Total expenditures</b>	<b>11,290</b>	<b>12,846</b>	<b>4,258</b>	<b>69,775</b>	<b>11,439</b>	<b>109,608</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(202)</b>	<b>--</b>	<b>191</b>	<b>(62,379)</b>	<b>(3,965)</b>	<b>(66,355)</b>
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in.....			173	80,753	3,965	84,891
Operating transfers-out.....				(16,160)		(16,160)
Capital lease financing.....	202					202
<b>Net other sources (uses) of financial resources</b>	<b>202</b>		<b>173</b>	<b>64,593</b>	<b>3,965</b>	<b>68,933</b>
<b>Excess of revenues over expenditures and net other sources (uses) of financial resources</b>	<b>--</b>	<b>--</b>	<b>364</b>	<b>2,214</b>	<b>--</b>	<b>2,578</b>
Fund balances, July 1, 1991			78	33,252		33,330
<b>Fund balances, June 30, 1992</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 442</b>	<b>\$ 35,466</b>	<b>\$ --</b>	<b>\$ 35,908</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**Department of Commerce and Community Affairs**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Metropolitan Exposition, Auditorium and Office Building	New Technology Recovery	Energy Administration	Tourism Promotion	Low Income Home Energy Assistance Block Grant
<b>Assets:</b>					
Cash and cash equivalents.....	\$ 16,282	\$ 699	\$ 79	\$ 7,804	\$ 372
Receivables, net:					
Taxes.....	65				
Intergovernmental.....			2,239		4,558
Other.....		1			
Due from other funds.....				2,093	
Loans and notes receivable.....		821			
Other assets.....		2,075			
<b>Total assets</b>	<b>\$ 16,347</b>	<b>\$ 3,596</b>	<b>\$ 2,318</b>	<b>\$ 9,897</b>	<b>\$ 4,930</b>
<b>Liabilities:</b>					
Accounts payable and accrued liabilities.....			\$ 2,305	\$ 5,644	\$ 4,902
Intergovernmental payables.....					
Due to other funds.....		\$ 518	13	179	28
<b>Total liabilities</b>		<b>518</b>	<b>2,318</b>	<b>5,823</b>	<b>4,930</b>
<b>Fund balances (deficits):</b>					
Reserved for:					
Encumbrances.....			4	1,547	3,062
Long-term portion of loans and notes receivable.....		648			
Other.....		2,075			
Unreserved, undesignated.....	\$ 16,347	355	(4)	2,527	(3,062)
<b>Total fund balances</b>	<b>16,347</b>	<b>3,078</b>	<b>--</b>	<b>4,074</b>	<b>--</b>
<b>Total liabilities and fund balances</b>	<b>\$ 16,347</b>	<b>\$ 3,596</b>	<b>\$ 2,318</b>	<b>\$ 9,897</b>	<b>\$ 4,930</b>

Community Services Block Grant	Community Development/ Small Cities Block Grant	Intra-Agency Services	Job Training Partnership	Build Illinois Purposes	Build Illinois Loan Programs	Public Infrastructure Consolidated Loan Revolving	Total
\$ 302	\$ 1,181	\$ 347	\$ 2,253	\$ 34,310	\$ 23,493	\$ 2,173	\$ 89,295
							65
2,840	2,670	3,293	18,255		92	7	33,855
							100
15	1,879				14,927	6,590	2,093
				105	1,465		24,232
\$ 3,157	\$ 5,730	\$ 3,640	\$ 20,508	\$ 34,415	\$ 39,977	\$ 8,770	\$ 153,285
\$ 3,092	\$ 3,835	\$ 288	\$ 20,381	\$ 11			\$ 40,458
		20					20
50	16	303	127	3			1,237
3,142	3,851	611	20,508	14			41,715
316	3,690	55	17,186	5,397	\$ 100		31,357
10	697				6,224	\$ 5,591	13,170
					1,465		3,540
(311)	(2,508)	2,974	(17,186)	29,004	32,188	3,179	63,503
15	1,879	3,029	--	34,401	39,977	8,770	111,570
\$ 3,157	\$ 5,730	\$ 3,640	\$ 20,508	\$ 34,415	\$ 39,977	\$ 8,770	\$ 153,285

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**Department of Commerce and Community Affairs**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Metropolitan Exposition, Auditorium and Office Building	New Technology Recovery	Energy Administration	Tourism Promotion	Low Income Home Energy Assistance Block Grant
<b>Revenues:</b>					
Other taxes.....	\$ 10,515				
Federal government.....			\$ 12,831		\$ 95,962
Interest and other investment income.....		\$ 44			
Other.....				\$ 5	
<b>Total revenues</b>	<b>10,515</b>	<b>44</b>	<b>12,831</b>	<b>5</b>	<b>95,962</b>
<b>Expenditures:</b>					
Current:					
General government.....		876	12,592	17,059	95,939
Transportation.....					
Natural resources and recreation.....					
Debt service:					
Principal.....				3	
Interest.....				1	
Capital outlays.....				32	23
<b>Total expenditures</b>		<b>876</b>	<b>12,592</b>	<b>17,095</b>	<b>95,962</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>10,515</b>	<b>(832)</b>	<b>239</b>	<b>(17,090)</b>	<b>--</b>
<b>Other sources (uses) of financial resources:</b>					
Operating transfers-in.....	27,490	1,550		18,186	
Operating transfers-out.....	(46,048)		(239)	(502)	
<b>Net other sources (uses) of financial resources</b>	<b>(18,558)</b>	<b>1,550</b>	<b>(239)</b>	<b>17,684</b>	
<b>Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources</b>	<b>(8,043)</b>	<b>718</b>	<b>--</b>	<b>594</b>	<b>--</b>
Fund balances, July 1, 1991	24,390	2,360		3,480	
<b>Fund balances, June 30, 1992</b>	<b>\$ 16,347</b>	<b>\$ 3,078</b>	<b>\$ ---</b>	<b>\$ 4,074</b>	<b>\$ ---</b>

Community Services Block Grant	Community Development/ Small Cities Block Grant	Intra-Agency Services	Job Training Partnership	Build Illinois Purposes	Build Illinois Loan Programs	Public Infrastructure Consolidated Loan Revolving	Total
							\$ 10,515
\$ 18,693	\$ 27,218	\$ 5,407	\$ 146,669				306,780
					\$ 3,652	\$ 751	4,447
8			114	\$ 4,041	790	52	5,010
18,701	27,218	5,407	146,783	4,041	4,442	803	326,752
18,706	27,753	6,157	146,452	1,255	1,818		328,607
				43			43
				385			385
			210				213
			5				6
		117	52	193			417
18,706	27,753	6,274	146,719	1,876	1,818		329,671
(5)	(535)	(867)	64	2,165	2,624	803	(2,919)
		573	17	16,200		429	64,445
		(17)	(81)	(18,016)	(36,140)	(55)	(101,098)
		556	(64)	(1,816)	(36,140)	374	(36,653)
(5)	(535)	(311)	--	349	(33,516)	1,177	(39,572)
20	2,414	3,340		34,052	73,493	7,593	151,142
\$ 15	\$ 1,879	\$ 3,029	\$ --	\$ 34,401	\$ 39,977	\$ 8,770	\$ 111,570

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**Department of Conservation**  
**June 30, 1992**  
**(Expressed in Thousands)**

	State Boating Act	Wildlife and Fish	Open Space Lands Acquisition and Development	Forestry Development	Park and Conservation	Total
<b>Assets:</b>						
Cash and cash equivalents.....	\$ 3,601	\$ 8,313	\$ 4,428	\$ 1,709	\$ 20,568	\$ 38,619
Receivables, net:						
Intergovernmental.....	156	2,031		642		2,829
Other.....	2	849		8		859
Due from other funds.....	522	36			490	1,048
Inventories.....	28	1,181				1,209
Other assets.....		7			64	71
<b>Total assets</b>	<b>\$ 4,309</b>	<b>\$ 12,417</b>	<b>\$ 4,428</b>	<b>\$ 2,359</b>	<b>\$ 21,122</b>	<b>\$ 44,635</b>
<b>Liabilities:</b>						
Accounts payable and accrued liabilities.....	\$ 303	\$ 1,036		\$ 76	\$ 703	\$ 2,118
Due to other funds.....	94	1,034	8	83	143	1,362
<b>Total liabilities</b>	<b>397</b>	<b>2,070</b>	<b>8</b>	<b>159</b>	<b>846</b>	<b>3,480</b>
<b>Fund balances:</b>						
Reserved for:						
Encumbrances.....	2,841	122	2,865	280	9,661	15,769
Inventories.....	28	1,181				1,209
Unreserved, undesignated.....	1,043	9,044	1,555	1,920	10,615	24,177
<b>Total fund balances</b>	<b>3,912</b>	<b>10,347</b>	<b>4,420</b>	<b>2,200</b>	<b>20,276</b>	<b>41,155</b>
<b>Total liabilities and fund balances</b>	<b>\$ 4,309</b>	<b>\$ 12,417</b>	<b>\$ 4,428</b>	<b>\$ 2,359</b>	<b>\$ 21,122</b>	<b>\$ 44,635</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**Department of Conservation**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	State Boating Act	Wildlife and Fish	Open Space Lands Acquisition and Development	Forestry Development	Park and Conservation	Total
<b>Revenues:</b>						
Other taxes.....			\$ 3,702			\$ 3,702
Federal government.....	\$ 736	\$ 7,918		\$ 1,079		9,733
Licenses and fees.....	2,110	16,153		654	\$ 4,364	23,281
Interest and other investment income.....		297				297
Other.....	65	1,590		59		1,714
<b>Total revenues</b>	<b>2,911</b>	<b>25,958</b>	<b>3,702</b>	<b>1,792</b>	<b>4,364</b>	<b>38,727</b>
<b>Expenditures:</b>						
Current:						
Natural resources and recreation.....	5,832	16,272	1,000	836	4,410	28,350
Debt service:						
Principal.....		103				103
Interest.....		3				3
Capital outlays.....	1,290	2,273	18	66	8,211	11,858
<b>Total expenditures</b>	<b>7,122</b>	<b>18,651</b>	<b>1,018</b>	<b>902</b>	<b>12,621</b>	<b>40,314</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(4,211)</b>	<b>7,307</b>	<b>2,684</b>	<b>890</b>	<b>(8,257)</b>	<b>(1,587)</b>
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in.....	5,222				20,000	25,222
Operating transfers-out.....	(182)	(4,268)	(58)		(14,723)	(19,231)
Capital lease financing.....		178				178
<b>Net other sources (uses) of financial resources</b>	<b>5,040</b>	<b>(4,090)</b>	<b>(58)</b>		<b>5,277</b>	<b>6,169</b>
<b>Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources</b>	<b>829</b>	<b>3,217</b>	<b>2,626</b>	<b>890</b>	<b>(2,980)</b>	<b>4,582</b>
Fund balances, July 1, 1991	3,083	7,130	1,794	1,310	23,256	36,573
<b>Fund balances, June 30, 1992</b>	<b>\$ 3,912</b>	<b>\$ 10,347</b>	<b>\$ 4,420</b>	<b>\$ 2,200</b>	<b>\$ 20,276</b>	<b>\$ 41,155</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**Department of Corrections**  
**June 30, 1992**  
**(Expressed In Thousands)**

	Correctional Recoveries Trust	Correctional School District Education	Resident's and Employee's Benefit	Total
<b>Assets:</b>				
Cash and cash equivalents.....	\$ 3,768	\$ 2,390	\$ 780	\$ 6,938
Other receivables, net.....			3	3
Due from other funds.....	75	818	2,690	3,583
<b>Total assets</b>	<b>\$ 3,843</b>	<b>\$ 3,208</b>	<b>\$ 3,473</b>	<b>\$ 10,524</b>
<b>Liabilities:</b>				
Accounts payable and accrued liabilities.....	\$ 879	\$ 344	\$ 33	\$ 1,256
Due to other funds.....	40	72		112
<b>Total liabilities</b>	<b>919</b>	<b>416</b>	<b>33</b>	<b>1,368</b>
<b>Fund balances:</b>				
Reserved for encumbrances.....	170	91		261
Unreserved, undesignated.....	2,754	2,701	3,440	8,895
<b>Total fund balances</b>	<b>2,924</b>	<b>2,792</b>	<b>3,440</b>	<b>9,156</b>
<b>Total liabilities and fund balances</b>	<b>\$ 3,843</b>	<b>\$ 3,208</b>	<b>\$ 3,473</b>	<b>\$ 10,524</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**Department of Corrections**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Correctional Recoveries Trust	Correctional School District Education	Resident's and Employee's Benefit	Total
<b>Revenues:</b>				
Federal government.....	\$ 1,598			\$ 1,598
Interest and other investment income.....			\$ 63	63
Other.....	1,336	\$ 33	1,525	2,894
<b>Total revenues</b>	<b>2,934</b>	<b>33</b>	<b>1,588</b>	<b>4,555</b>
<b>Expenditures:</b>				
Current:				
Public protection and justice.....	2,797	3,658	2,531	8,986
Capital outlays.....	56	305	371	732
<b>Total expenditures</b>	<b>2,853</b>	<b>3,963</b>	<b>2,902</b>	<b>9,718</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>81</b>	<b>(3,930)</b>	<b>(1,314)</b>	<b>(5,163)</b>
<b>Other sources of financial resources:</b>				
Operating transfers-in.....		4,057	1,502	5,559
<b>Excess of revenues over expenditures and other sources of financial resources</b>	<b>81</b>	<b>127</b>	<b>188</b>	<b>396</b>
Fund balances, July 1, 1991	2,843	2,665	3,252	8,760
<b>Fund balances, June 30, 1992</b>	<b>\$ 2,924</b>	<b>\$ 2,792</b>	<b>\$ 3,440</b>	<b>\$ 9,156</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**Department of Employment Security**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Title III Social Security and Employment Services	Unemployment Compensation Special Administration	Employment Security Administration	Total
<b>Assets:</b>				
Cash and cash equivalents.....	\$ 11,144	\$ 23,767	\$ 9,247	\$ 44,158
Receivables, net:				
Intergovernmental.....	32,682			32,682
Other.....		26	6	32
Due from other funds.....	16,786	3,978	28	20,792
Inventories.....	2,176			2,176
<b>Total assets</b>	<b>\$ 62,788</b>	<b>\$ 27,771</b>	<b>\$ 9,281</b>	<b>\$ 99,840</b>
<b>Liabilities:</b>				
Accounts payable and accrued liabilities.....	\$ 10,689	\$ 976		\$ 11,665
Intergovernmental payables.....	27			27
Due to other funds.....	3,239	16,740		19,979
<b>Total liabilities</b>	<b>13,955</b>	<b>17,716</b>		<b>31,671</b>
<b>Fund balances:</b>				
Reserved for:				
Encumbrances.....	3,843	481		4,324
Inventories.....	2,176			2,176
Unreserved, undesignated.....	42,814	9,574	\$ 9,281	61,669
<b>Total fund balances</b>	<b>48,833</b>	<b>10,055</b>	<b>9,281</b>	<b>68,169</b>
<b>Total liabilities and fund balances</b>	<b>\$ 62,788</b>	<b>\$ 27,771</b>	<b>\$ 9,281</b>	<b>\$ 99,840</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**Department of Employment Security**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Title III Social Security and Employment Services	Unemployment Compensation Special Administration	Employment Security Administration	Total
<b>Revenues:</b>				
Federal government.....	\$ 172,540			\$ 172,540
Interest and other investment income.....		\$ 941	\$ 286	1,227
Other.....	160			160
<b>Total revenues</b>	<b>172,700</b>	<b>941</b>	<b>286</b>	<b>173,927</b>
<b>Expenditures:</b>				
Current:				
Social assistance.....	168,093	5,962		174,055
Debt service:				
Principal.....	3			3
Interest.....				
Capital outlays.....	4,166	53		4,219
<b>Total expenditures</b>	<b>172,262</b>	<b>6,015</b>		<b>178,277</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>438</b>	<b>(5,074)</b>	<b>286</b>	<b>(4,350)</b>
<b>Other sources (uses) of financial resources:</b>				
Operating transfers-in.....	16,499	13,304	12	29,815
Operating transfers-out.....	(115)	(16,697)		(16,812)
<b>Net other sources (uses) of financial resources</b>	<b>16,384</b>	<b>(3,393)</b>	<b>12</b>	<b>13,003</b>
<b>Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources</b>	<b>16,822</b>	<b>(8,467)</b>	<b>298</b>	<b>8,653</b>
Fund balances, July 1, 1991	32,011	18,522	8,983	59,516
<b>Fund balances, June 30, 1992</b>	<b>\$ 48,833</b>	<b>\$ 10,055</b>	<b>\$ 9,281</b>	<b>\$ 68,169</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**Department of Energy and Natural Resources**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Solid Waste Management Revolving Loan	Petroleum Violation	Coal Technology Development Assistance	Total
<b>Assets:</b>				
Cash and cash equivalents.....	\$ 342	\$ 34,712	\$ 4,982	\$ 40,036
Other receivables, net.....		117		117
Due from other funds.....		6	6,494	6,500
Loans and notes receivable.....	1,806	11		1,817
<b>Total assets</b>	<b>\$ 2,148</b>	<b>\$ 34,846</b>	<b>\$ 11,476</b>	<b>\$ 48,470</b>
<b>Liabilities:</b>				
Accounts payable and accrued liabilities.....		\$ 363	\$ 21	\$ 384
Due to other funds.....		49	3	52
<b>Total liabilities</b>		<b>412</b>	<b>24</b>	<b>436</b>
<b>Fund balances:</b>				
Reserved for:				
Encumbrances.....		1,587	352	1,939
Long-term portion of loans and notes receivable.....	\$ 1,536	3		1,539
Unreserved, undesignated.....	612	32,844	11,100	44,556
<b>Total fund balances</b>	<b>2,148</b>	<b>34,434</b>	<b>11,452</b>	<b>48,034</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,148</b>	<b>\$ 34,846</b>	<b>\$ 11,476</b>	<b>\$ 48,470</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**Department of Energy and Natural Resources**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Solid Waste Management Revolving Loan	Petroleum Violation	Coal Technology Development Assistance	Total
<b>Revenues:</b>				
Federal government.....		\$ 48		\$ 48
Interest and other investment income.....	\$ 79	1,530		1,609
Other.....	779	8,664		9,443
<b>Total revenues</b>	<b>858</b>	<b>10,242</b>		<b>11,100</b>
<b>Expenditures:</b>				
Current:				
General government.....		190		190
Natural resources and recreation.....		5,730	\$ 391	6,121
Debt service:				
Principal.....		77	4	81
Interest.....		11	1	12
Capital outlays.....		269	23	292
<b>Total expenditures</b>		<b>6,277</b>	<b>419</b>	<b>6,696</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>858</b>	<b>3,965</b>	<b>(419)</b>	<b>4,404</b>
<b>Other sources (uses) of financial resources:</b>				
Operating transfers-in.....			6,043	6,043
Operating transfers-out.....		(44)	(4,435)	(4,479)
Capital lease financing.....		114	23	137
<b>Net other sources (uses) of financial resources</b>		<b>70</b>	<b>1,631</b>	<b>1,701</b>
<b>Excess of revenues over expenditures and net other sources (uses) of financial resources</b>	<b>858</b>	<b>4,035</b>	<b>1,212</b>	<b>6,105</b>
Fund balances, July 1, 1991	1,290	30,399	10,240	41,929
<b>Fund balances, June 30, 1992</b>	<b>\$ 2,148</b>	<b>\$ 34,434</b>	<b>\$ 11,452</b>	<b>\$ 48,034</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**Department of Insurance**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Insurance Producers Administration	Insurance Financial Regulation	Total
<b>Assets:</b>			
Cash and cash equivalents.....	\$ 5,173	\$ 8,406	\$ 13,579
Other receivables, net.....	30	510	540
<b>Total assets</b>	<b>\$ 5,203</b>	<b>\$ 8,916</b>	<b>\$ 14,119</b>
<b>Liabilities:</b>			
Accounts payable and accrued liabilities.....	\$ 352	\$ 111	\$ 463
Due to other funds.....	139	111	250
Deferred revenues.....	371	72	443
<b>Total liabilities</b>	<b>862</b>	<b>294</b>	<b>1,156</b>
<b>Fund balances:</b>			
Unreserved, undesignated.....	4,341	8,622	12,963
<b>Total fund balances</b>	<b>4,341</b>	<b>8,622</b>	<b>12,963</b>
<b>Total liabilities and fund balances</b>	<b>\$ 5,203</b>	<b>\$ 8,916</b>	<b>\$ 14,119</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**Department of Insurance**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Insurance Producers Administration	Insurance Financial Regulation	Total
<b>Revenues:</b>			
Licenses and fees.....	\$ 6,587	\$ 10,129	\$ 16,716
Other.....	81	6	87
<b>Total revenues</b>	<b>6,668</b>	<b>10,135</b>	<b>16,803</b>
<b>Expenditures:</b>			
Current:			
Public protection and justice.....	6,243	2,788	9,031
Debt service:			
Principal.....	139	68	207
Interest.....	20	3	23
Capital outlays.....	256	55	311
<b>Total expenditures</b>	<b>6,658</b>	<b>2,914</b>	<b>9,572</b>
<b>Excess of revenues over expenditures</b>	<b>10</b>	<b>7,221</b>	<b>7,231</b>
<b>Other sources (uses) of financial resources:</b>			
Operating transfers-out.....	(1,564)	(150)	(1,714)
Capital lease financing.....	126		126
<b>Net other sources (uses) of financial resources</b>	<b>(1,438)</b>	<b>(150)</b>	<b>(1,588)</b>
<b>Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources</b>	<b>(1,428)</b>	<b>7,071</b>	<b>5,643</b>
Fund balances, July 1, 1991	5,769	1,551	7,320
<b>Fund balances, June 30, 1992</b>	<b>\$ 4,341</b>	<b>\$ 8,622</b>	<b>\$ 12,963</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**Department of Mental Health**  
**and Developmental Disabilities**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Mental Health	Community MH/DD Service Provider Participation Fee	DMHDD Federal Projects	Alcohol Drug Abuse And Mental Health Services Block Grant	Total
<b>Assets:</b>					
Cash and cash equivalents.....	\$ 3,365	\$ 2,082	\$ 3,100	\$ 714	\$ 9,261
Receivables, net:					
Taxes.....	950				950
Intergovernmental.....	5,851	887	280	1,325	8,343
Other.....	4,863	984			5,847
Due from other funds.....	1,138		58	31	1,227
<b>Total assets</b>	<b>\$ 16,167</b>	<b>\$ 3,953</b>	<b>\$ 3,438</b>	<b>\$ 2,070</b>	<b>\$ 25,628</b>
<b>Liabilities:</b>					
Accounts payable and accrued liabilities.....	\$ 3,688	\$ 2,737	\$ 503	\$ 1,728	\$ 8,656
Intergovernmental payables.....			14	59	73
Due to other funds.....	288	5	59	283	635
Deferred revenues.....	3		412		415
<b>Total liabilities</b>	<b>3,979</b>	<b>2,742</b>	<b>988</b>	<b>2,070</b>	<b>9,779</b>
<b>Fund balances:</b>					
Reserved for encumbrances.....	673	720	236		1,629
Unreserved, undesignated.....	11,515	491	2,214		14,220
<b>Total fund balances</b>	<b>12,188</b>	<b>1,211</b>	<b>2,450</b>		<b>15,849</b>
<b>Total liabilities and fund balances</b>	<b>\$ 16,167</b>	<b>\$ 3,953</b>	<b>\$ 3,438</b>	<b>\$ 2,070</b>	<b>\$ 25,628</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**Department of Mental Health**  
**and Developmental Disabilities**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Mental Health	Community MH/DD Service Provider Participation Fee	DMHDD Federal Projects	Alcohol Drug Abuse And Mental Health Services Block Grant	Total
<b>Revenues:</b>					
Other taxes.....	\$ 3,934				\$ 3,934
Federal government.....	8,842	\$ 6,550	\$ 2,895	\$ 71,449	89,736
Licenses and fees.....		7,729			7,729
Interest and other investment income.....		33			33
Other.....	21,760		131		21,891
<b>Total revenues</b>	<b>34,536</b>	<b>14,312</b>	<b>3,026</b>	<b>71,449</b>	<b>123,323</b>
<b>Expenditures:</b>					
<b>Current:</b>					
Health and social services.....	29,465	13,059	5,374	70,908	118,806
<b>Debt service:</b>					
Principal.....				6	6
Capital outlays.....	730	42	324	171	1,267
<b>Total expenditures</b>	<b>30,195</b>	<b>13,101</b>	<b>5,698</b>	<b>71,085</b>	<b>120,079</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>4,341</b>	<b>1,211</b>	<b>(2,672)</b>	<b>364</b>	<b>3,244</b>
<b>Other sources (uses) of financial resources:</b>					
Operating transfers-in.....			2,515		2,515
Operating transfers-out.....	(637)			(364)	(1,001)
<b>Net other sources (uses) of financial resources</b>	<b>(637)</b>		<b>2,515</b>	<b>(364)</b>	<b>1,514</b>
<b>Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources</b>	<b>3,704</b>	<b>1,211</b>	<b>(157)</b>	<b>--</b>	<b>4,758</b>
Fund balances, July 1, 1991	8,484		2,607		11,091
<b>Fund balances, June 30, 1992</b>	<b>\$ 12,188</b>	<b>\$ 1,211</b>	<b>\$ 2,450</b>	<b>\$ --</b>	<b>\$ 15,849</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**Department of Nuclear Safety**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Radioactive Waste Facility Development and Operation	Radioactive Waste Facility Closure and Compensation	Total
<b>Assets:</b>			
Cash and cash equivalents.....	\$ 8,350	\$ 2,429	\$ 10,779
Other receivables, net.....		8	8
<b>Total assets</b>	<b>\$ 8,350</b>	<b>\$ 2,437</b>	<b>\$ 10,787</b>
<b>Liabilities:</b>			
Accounts payable and accrued liabilities.....	\$ 1,909		\$ 1,909
Due to other funds.....	33		33
<b>Total liabilities</b>	<b>1,942</b>		<b>1,942</b>
<b>Fund balances:</b>			
Reserved for encumbrances.....	5		5
Unreserved, undesignated.....	6,403	\$ 2,437	8,840
<b>Total fund balances</b>	<b>6,408</b>	<b>2,437</b>	<b>8,845</b>
<b>Total liabilities and fund balances</b>	<b>\$ 8,350</b>	<b>\$ 2,437</b>	<b>\$ 10,787</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**Department of Nuclear Safety**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Radioactive Waste Facility Development and Operation	Radioactive Waste Facility Closure and Compensation	Total
<b>Revenues:</b>			
Licenses and fees.....	\$ 23,056	\$ 247	\$ 23,303
Interest and other investment income.....		109	109
Other.....	1		1
<b>Total revenues</b>	<u>23,057</u>	<u>356</u>	<u>23,413</u>
<b>Expenditures:</b>			
Current:			
Natural resources and recreation.....	17,519		17,519
Debt service:			
Principal.....	4		4
Interest.....	1		1
Capital outlays.....	324		324
<b>Total expenditures</b>	<u>17,848</u>		<u>17,848</u>
<b>Excess of revenues over expenditures</b>	<u>5,209</u>	<u>356</u>	<u>5,565</u>
<b>Other sources of financial resources:</b>			
Capital lease financing.....	10		10
<b>Excess of revenues over expenditures and other sources of financial resources</b>	<u>5,219</u>	<u>356</u>	<u>5,575</u>
Fund balances, July 1, 1991	1,189	2,081	3,270
<b>Fund balances, June 30, 1992</b>	<u>\$ 6,408</u>	<u>\$ 2,437</u>	<u>\$ 8,845</u>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**Department of Professional Regulation**  
**June 30, 1992**  
**(Expressed in Thousands)**

	State Pharmacy Disciplinary	State Medical Disciplinary	Nurse Dedicated and Professional	Total
<b>Assets:</b>				
Cash and cash equivalents.....	\$ 2,401	\$ 6,356	\$ 4,032	\$ 12,789
Other receivables, net.....	21	140	25	186
<b>Total assets</b>	<b>\$ 2,422</b>	<b>\$ 6,496</b>	<b>\$ 4,057</b>	<b>\$ 12,975</b>
<b>Liabilities:</b>				
Accounts payable and accrued liabilities....	\$ 104	\$ 208	\$ 101	\$ 413
Due to other funds.....	16	72	57	145
<b>Total liabilities</b>	<b>120</b>	<b>280</b>	<b>158</b>	<b>558</b>
<b>Fund balances:</b>				
Reserved for encumbrances.....	10	15	11	36
Unreserved, undesignated.....	2,292	6,201	3,888	12,381
<b>Total fund balances</b>	<b>2,302</b>	<b>6,216</b>	<b>3,899</b>	<b>12,417</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,422</b>	<b>\$ 6,496</b>	<b>\$ 4,057</b>	<b>\$ 12,975</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**Department of Professional Regulation**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	State Pharmacy Disciplinary	State Medical Disciplinary	Nurse Dedicated and Professional	Total
<b>Revenues:</b>				
Licenses and fees.....	\$ 2,740	\$ 1,261	\$ 5,251	\$ 9,252
Interest and other investment income.....	55	460	54	569
<b>Total revenues</b>	<b>2,795</b>	<b>1,721</b>	<b>5,305</b>	<b>9,821</b>
<b>Expenditures:</b>				
Current:				
Public protection and justice.....	1,400	4,584	2,363	8,347
Debt service:				
Principal.....	7	12	14	33
Interest.....		2		2
Capital outlays.....	7	96	62	165
<b>Total expenditures</b>	<b>1,414</b>	<b>4,694</b>	<b>2,439</b>	<b>8,547</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>1,381</b>	<b>(2,973)</b>	<b>2,866</b>	<b>1,274</b>
<b>Other sources (uses) of financial resources:</b>				
Operating transfers-out.....	(200)	(2,313)	(200)	(2,713)
Capital lease financing.....		16		16
<b>Net other sources (uses) of financial resources</b>	<b>(200)</b>	<b>(2,297)</b>	<b>(200)</b>	<b>(2,697)</b>
<b>Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources</b>	<b>1,181</b>	<b>(5,270)</b>	<b>2,666</b>	<b>(1,423)</b>
Fund balances, July 1, 1991	1,121	11,486	1,233	13,840
<b>Fund balances, June 30, 1992</b>	<b>\$ 2,302</b>	<b>\$ 6,216</b>	<b>\$ 3,899</b>	<b>\$ 12,417</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**Department of Public Aid**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Immigration Reform and Control	Medicaid DD Provider Participation Fee Trust	Medicaid Long- Term Provider Participation Fee Trust	Hospital Services Trust	County Hospital Services
<b>Assets:</b>					
Cash and cash equivalents.....	\$ 309	\$ 27	\$ 492	\$ 1,284	\$ 13,329
Receivables, net:					
Intergovernmental.....	6,173	1,368		28,892	13,743
Other.....		6,397	33,336	56,129	18
Due from other funds.....		1	20	11	
Inventories.....					
<b>Total assets</b>	<b>\$ 6,482</b>	<b>\$ 7,793</b>	<b>\$ 33,848</b>	<b>\$ 86,316</b>	<b>\$ 27,090</b>
<b>Liabilities:</b>					
Accounts payable and accrued liabilities.....	\$ 1,262	\$ 2,477		\$ 46,740	\$ 27,067
Intergovernmental payables.....	1,300				
Due to other funds.....	3,920	5,316	\$ 33,848	39,576	5
Deferred revenues.....					
Other liabilities.....					
<b>Total liabilities</b>	<b>6,482</b>	<b>7,793</b>	<b>33,848</b>	<b>86,316</b>	<b>27,072</b>
<b>Fund balances (deficit):</b>					
Reserved for:					
Encumbrances.....	217				
Inventories.....					
Unreserved, undesignated.....	(217)				18
<b>Total fund balances</b>	<b>--</b>				<b>18</b>
<b>Total liabilities and fund balances</b>	<b>\$ 6,482</b>	<b>\$ 7,793</b>	<b>\$ 33,848</b>	<b>\$ 86,316</b>	<b>\$ 27,090</b>

Special Purposes Trust	Local Initiative	Child Support Enforcement Trust	Food Stamp and Commodity	Total
\$ 4,390	\$ 1,960	\$ 28,784	\$ 95,447	\$ 146,022
388				50,564
185	1,394	520,816		616,696
			3,820	1,611
\$ 4,963	\$ 3,354	\$ 549,600	\$ 99,267	\$ 818,713
\$ 3,342	\$ 2,675	\$ 9,744		\$ 93,307
		8,590		9,890
296	13	1,276		84,250
281		47	\$ 95,447	95,775
		507,828		507,828
3,919	2,688	527,485	95,447	791,050
283				500
			3,820	3,820
761	666	22,115		23,343
1,044	666	22,115	3,820	27,663
\$ 4,963	\$ 3,354	\$ 549,600	\$ 99,267	\$ 818,713

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Uses**  
**of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**Department of Public Aid**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Immigration Reform and Control	Medicaid DD Provider Participation Fee Trust	Medicaid Long- Term Provider Participation Fee Trust	Hospital Services Trust	County Hospital Services
<b>Revenues:</b>					
Federal government.....	\$ 28,508	\$ 22,424	\$ 107,194	\$ 207,610	\$ 80,243
Licenses and fees.....		24,759	109,433	197,419	79,812
Interest and other investment income.....		66	205	378	18
Other.....					
<b>Total revenues</b>	<b>28,508</b>	<b>47,249</b>	<b>216,832</b>	<b>405,407</b>	<b>160,073</b>
<b>Expenditures:</b>					
Current:					
Health and social services.....	2,408	47,249	216,826	405,402	160,055
Social assistance.....					
Education.....	6,172				
Debt service:					
Principal.....					
Interest.....					
Capital outlays.....	26		6	5	
<b>Total expenditures</b>	<b>8,606</b>	<b>47,249</b>	<b>216,832</b>	<b>405,407</b>	<b>160,055</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>19,902</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>18</b>
<b>Other (uses) of financial resources:</b>					
Operating transfers-out.....	(19,902)				
<b>Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>18</b>
Fund balances, July 1, 1991					
<b>Fund balances, June 30, 1992</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 18</b>

Special Purposes Trust	Local Initiative	Child Support Enforcement Trust	Food Stamp and Commodity	Total
\$ 48,137	\$ 18,357	\$ 35,456	\$ 1,061,527	\$ 1,609,456
				411,423
				667
		146,357		146,357
<u>48,137</u>	<u>18,357</u>	<u>181,813</u>	<u>1,061,527</u>	<u>2,167,903</u>
17,361	17,642			866,943
		167,731	1,061,946	1,229,677
				6,172
		11		11
		4		4
17		574		628
<u>17,378</u>	<u>17,642</u>	<u>168,320</u>	<u>1,061,946</u>	<u>2,103,435</u>
<u>30,759</u>	<u>715</u>	<u>13,493</u>	<u>(419)</u>	<u>64,468</u>
<u>(34,599)</u>	<u>(49)</u>	<u>(4,862)</u>		<u>(59,412)</u>
<u>(3,840)</u>	<u>666</u>	<u>8,631</u>	<u>(419)</u>	<u>5,056</u>
<u>4,884</u>		<u>13,484</u>	<u>4,239</u>	<u>22,607</u>
<u>\$ 1,044</u>	<u>\$ 666</u>	<u>\$ 22,115</u>	<u>\$ 3,820</u>	<u>\$ 27,663</u>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**Department of Public Health**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Public Health Services	USDA Women, Infants, and Children	Metabolic Screening Treatment	Total
<b>Assets:</b>				
Cash and cash equivalents.....	\$ 736	\$ 4,911	\$ 1,553	\$ 7,200
Receivables, net:				
Intergovernmental.....	1,115	196		1,311
Other.....	333	13,903	1,643	15,879
Due from other funds.....	161			161
Inventories.....	686	1,426	40	2,152
<b>Total assets</b>	<b>\$ 3,031</b>	<b>\$ 20,436</b>	<b>\$ 3,236</b>	<b>\$ 26,703</b>
<b>Liabilities:</b>				
Accounts payable and accrued liabilities.....	\$ 1,295	\$ 6,864	\$ 124	\$ 8,283
Intergovernmental payables.....	1,249	3,018	108	4,375
Due to other funds.....	296	125	6	427
Deferred revenues.....	191	10,429		10,620
<b>Total liabilities</b>	<b>3,031</b>	<b>20,436</b>	<b>238</b>	<b>23,705</b>
<b>Fund balances (deficits):</b>				
Reserved for:				
Encumbrances.....	974	94	247	1,315
Inventories.....	686	1,426	40	2,152
Unreserved, undesignated.....	(1,660)	(1,520)	2,711	(469)
<b>Total fund balances</b>	<b>--</b>	<b>--</b>	<b>2,998</b>	<b>2,998</b>
<b>Total liabilities and fund balances</b>	<b>\$ 3,031</b>	<b>\$ 20,436</b>	<b>\$ 3,236</b>	<b>\$ 26,703</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**Department of Public Health**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Public Health Services	Women, Infants, and Children	Metabolic Screening Treatment	Total
<b>Revenues:</b>				
Federal government.....	\$ 20,249	\$ 105,491		\$ 125,740
Licenses and fees.....			\$ 3,260	3,260
Other.....		27,328	71	27,399
<b>Total revenues</b>	<b>20,249</b>	<b>132,819</b>	<b>3,331</b>	<b>156,399</b>
<b>Expenditures:</b>				
Current:				
Health and social services.....	27,589	132,255	2,045	161,889
Capital outlays.....	309	564	12	885
<b>Total expenditures</b>	<b>27,898</b>	<b>132,819</b>	<b>2,057</b>	<b>162,774</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(7,649)</b>	<b>--</b>	<b>1,274</b>	<b>(6,375)</b>
<b>Other sources (uses) of financial resources:</b>				
Operating transfers-in.....	7,818			7,818
Operating transfers-out.....	(169)			(169)
<b>Net other sources (uses) of financial resources</b>	<b>7,649</b>			<b>7,649</b>
<b>Excess of revenues over expenditures and net other sources (uses) of financial resources</b>	<b>--</b>	<b>--</b>	<b>1,274</b>	<b>1,274</b>
Fund balances, July 1, 1991			1,724	1,724
<b>Fund balances, June 30, 1992</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 2,998</b>	<b>\$ 2,998</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**Department of Rehabilitation Services**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Vocational Rehabilitation	Old Age Survivors Insurance	Total
<b>Assets:</b>			
Cash and cash equivalents.....	\$ 3,170	\$ 488	\$ 3,658
Receivables, net:			
Intergovernmental.....	58	2,104	2,162
Other.....	85		85
<b>Total assets</b>	<b>\$ 3,313</b>	<b>\$ 2,592</b>	<b>\$ 5,905</b>
<b>Liabilities:</b>			
Accounts payable and accrued liabilities.....	\$ 2,395	\$ 2,252	\$ 4,647
Due to other funds.....	918	340	1,258
<b>Total liabilities</b>	<b>3,313</b>	<b>2,592</b>	<b>5,905</b>
<b>Fund balances (deficits):</b>			
Reserved for encumbrances.....	1,323	1,606	2,929
Unreserved, undesignated.....	(1,323)	(1,606)	(2,929)
<b>Total fund balances</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total liabilities and fund balances</b>	<b>\$ 3,313</b>	<b>\$ 2,592</b>	<b>\$ 5,905</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**Department of Rehabilitation Services**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Vocational Rehabilitation	Old Age Survivors Insurance	Total
<b>Revenues:</b>			
Federal government.....	\$ 78,120	\$ 42,108	\$ 120,228
Other.....	77	1	78
<b>Total revenues</b>	<b>78,197</b>	<b>42,109</b>	<b>120,306</b>
<b>Expenditures:</b>			
Current:			
Health and social services.....	75,088	40,988	116,076
Debt service:			
Principal.....	92		92
Interest.....	10		10
Capital outlays.....	1,203	1,121	2,324
<b>Total expenditures</b>	<b>76,393</b>	<b>42,109</b>	<b>118,502</b>
<b>Excess of revenues over expenditures</b>	<b>1,804</b>	<b>--</b>	<b>1,804</b>
<b>Other sources (uses) of financial resources:</b>			
Operating transfers-in.....	29		29
Operating transfers-out.....	(1,833)		(1,833)
<b>Net other sources (uses) of financial resources</b>	<b>(1,804)</b>		<b>(1,804)</b>
<b>Excess of revenues over expenditures and net other sources (uses) of financial resources</b>	<b>--</b>	<b>--</b>	<b>--</b>
Fund balances, July 1, 1991			
<b>Fund balances, June 30, 1992</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**Department of Revenue**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Illinois Gaming Law Enforcement	State Gaming	State & Local Sales Tax Reform	RTA Occupation Use Tax Replacement	County & Mass Transit District
<b>Assets:</b>					
Cash and cash equivalents.....	\$ 1,498	\$ 5,875	\$ 17,128	\$ 53	\$ 24,128
Receivables, net:					
Taxes.....	623	478	10,979		19,276
Intergovernmental.....					
Other.....					
Due from other funds.....				2,691	
<b>Total assets</b>	<b>\$ 2,121</b>	<b>\$ 6,353</b>	<b>\$ 28,107</b>	<b>\$ 2,744</b>	<b>\$ 43,404</b>
<b>Liabilities:</b>					
Accounts payable and accrued liabilities.....	\$ 97	\$ 440			
Intergovernmental payables.....	902	2,657	\$ 5,393	\$ 2,744	\$ 21,068
Due to other funds.....	50	1,992	21,521		20,214
Deferred revenues.....			1,193		2,122
Other liabilities.....					
<b>Total liabilities</b>	<b>1,049</b>	<b>5,089</b>	<b>28,107</b>	<b>2,744</b>	<b>43,404</b>
<b>Fund balances (deficit):</b>					
Reserved for encumbrances.....					
Unreserved, undesignated.....	1,072	1,264			
<b>Total fund balances</b>	<b>1,072</b>	<b>1,264</b>			
<b>Total liabilities and fund balances</b>	<b>\$ 2,121</b>	<b>\$ 6,353</b>	<b>\$ 28,107</b>	<b>\$ 2,744</b>	<b>\$ 43,404</b>

Local Government Tax	Illinois Sports Facilities	City Tax	Horse Racing Tax Allocation	Local Government Distributive	Local Government Distributive Surcharge	Personal Property Tax Replacement	Build Illinois	Total
\$ 118,050	\$ 1,625	\$ 2,031	\$ 3,174	\$ 3,206	\$ 17,107	\$ 141,554	\$ 7,353	\$ 342,782
60,513	1,625		19	1,147	6,003	33,096	20,577	154,336
						53,497		53,497
						275	38	313
	625			53,646			8,850	65,812
<u>\$ 178,563</u>	<u>\$ 3,875</u>	<u>\$ 2,031</u>	<u>\$ 3,193</u>	<u>\$ 57,999</u>	<u>\$ 23,110</u>	<u>\$ 228,422</u>	<u>\$ 36,818</u>	<u>\$ 616,740</u>
			\$ 1,672			\$ 596	\$ 4,502	\$ 7,307
\$ 168,614	\$ 3,875		32	\$ 56,867	\$ 22,332	169,286		453,770
			550	625		58,540		103,492
9,949				186	778		2,771	16,999
				321				321
<u>178,563</u>	<u>3,875</u>		<u>2,254</u>	<u>57,999</u>	<u>23,110</u>	<u>228,422</u>	<u>7,273</u>	<u>581,889</u>
		\$ 2,031	939			1		1
		2,031	939			(1)	29,545	34,850
						--	29,545	34,851
<u>\$ 178,563</u>	<u>\$ 3,875</u>	<u>\$ 2,031</u>	<u>\$ 3,193</u>	<u>\$ 57,999</u>	<u>\$ 23,110</u>	<u>\$ 228,422</u>	<u>\$ 36,818</u>	<u>\$ 616,740</u>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**Department of Revenue**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Illinois Gaming Law Enforcement	State Gaming	State & Local Sales Tax Reform	RTA Occupation Use Tax Replacement	County & Mass Transit District
<b>Revenues:</b>					
Income taxes.....					
Sales taxes.....			\$ 105,612		\$ 182,279
Public utility taxes.....					
Other taxes.....	\$ 2,688	\$ 19,302			
Licenses and fees.....	399	905			
Interest and other investment income.....					
Other.....		3			
<b>Total revenues</b>	<b>3,087</b>	<b>20,210</b>	<b>105,612</b>		<b>182,279</b>
<b>Expenditures:</b>					
Current:					
General government.....	2,637	8,820	21,122	\$ 10,562	182,279
Natural resources and recreation.....					
Debt service:					
Principal.....					
Interest.....					
Capital outlays.....	5	67			
<b>Total expenditures</b>	<b>2,642</b>	<b>8,887</b>	<b>21,122</b>	<b>10,562</b>	<b>182,279</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>445</b>	<b>11,323</b>	<b>84,490</b>	<b>(10,562)</b>	<b>--</b>
<b>Other sources (uses) of financial resources:</b>					
Operating transfers-in.....				10,562	
Operating transfers-out.....	(500)	(10,024)	(84,490)		
<b>Net other sources (uses) of financial resources</b>	<b>(500)</b>	<b>(10,024)</b>	<b>(84,490)</b>	<b>10,562</b>	
<b>Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources</b>	<b>(55)</b>	<b>1,299</b>	<b>--</b>	<b>--</b>	<b>--</b>
Fund balances (deficit), July 1, 1991	1,127	(35)			
<b>Fund balances, June 30, 1992</b>	<b>\$ 1,072</b>	<b>\$ 1,264</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>

Local Government Tax	Illinois Sports Facilities	City Tax	Horse Racing Tax Allocation	Local Government Distributive	Local Government Distributive Surcharge	Personal Property Tax Replacement	Build Illinois	Total
\$ 838,758				\$ 16,161	\$ 158,290	\$ 359,855	\$ 228,106	\$ 518,145
	\$ 13,000		\$ 4,030			223,841		1,370,916
							48,130	223,841
								87,150
								1,304
						1,852	604	2,456
		\$ 2,031						2,034
838,758	13,000	2,031	4,030	16,161	158,290	585,548	276,840	2,205,846
838,758	18,000			485,182	158,290	570,563	32,220	2,328,433
			3,374					3,374
						156		156
						14,619		14,619
						210		282
838,758	18,000		3,374	485,182	158,290	585,548	32,220	2,346,864
--	(5,000)	2,031	656	(469,021)	--	--	244,620	(141,018)
	5,000			474,021			33,621	523,204
			(550)	(5,000)			(286,679)	(387,243)
	5,000		(550)	469,021			(253,058)	135,961
--	--	2,031	106	--	--	--	(8,438)	(5,057)
			833				37,983	39,908
\$ --	\$ --	\$ 2,031	\$ 939	\$ --	\$ --	\$ --	\$ 29,545	\$ 34,851

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**Department of State Police**  
**June 30, 1992**  
**(Expressed in Thousands)**

	State Police Services	Forfeiture	Total
<b>Assets:</b>			
Cash and cash equivalents.....	\$ 3,405	\$ 4,916	\$ 8,321
Due from other funds.....	14		14
<b>Total assets</b>	<b>\$ 3,419</b>	<b>\$ 4,916</b>	<b>\$ 8,335</b>
<b>Liabilities:</b>			
Accounts payable and accrued liabilities.....	\$ 617		\$ 617
Intergovernmental payables.....	164	\$ 545	709
Due to other funds.....	131		131
Deferred revenues.....	562		562
<b>Total liabilities</b>	<b>1,474</b>	<b>545</b>	<b>2,019</b>
<b>Fund balances:</b>			
Reserved for encumbrances.....	132		132
Unreserved, undesignated.....	1,813	4,371	6,184
<b>Total fund balances</b>	<b>1,945</b>	<b>4,371</b>	<b>6,316</b>
<b>Total liabilities and fund balances</b>	<b>\$ 3,419</b>	<b>\$ 4,916</b>	<b>\$ 8,335</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other**  
**Uses of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**Department of State Police**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	State Police Services	Forfeiture	Total
<b>Revenues:</b>			
Federal government.....	\$ 715		\$ 715
Licenses and fees.....	249		249
Other.....	4,732	\$ 9,231	13,963
<b>Total revenues</b>	<b>5,696</b>	<b>9,231</b>	<b>14,927</b>
<b>Expenditures:</b>			
Current:			
Public protection and justice.....	5,404	8,988	14,392
Capital outlays.....	343		343
<b>Total expenditures</b>	<b>5,747</b>	<b>8,988</b>	<b>14,735</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(51)</b>	<b>243</b>	<b>192</b>
<b>Other (uses) of financial resources:</b>			
Operating transfers-out.....	(534)		(534)
<b>Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources</b>	<b>(585)</b>	<b>243</b>	<b>(342)</b>
Fund balances, July 1, 1991	2,530	4,128	6,658
<b>Fund balances, June 30, 1992</b>	<b>\$ 1,945</b>	<b>\$ 4,371</b>	<b>\$ 6,316</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**Department of Transportation**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Road	Motor Fuel Tax	Grade Crossing Protection	Federal/ Local Airport	State Rail Freight Loan Repayment
<b>Assets:</b>					
Cash and cash equivalents.....	\$ 112,893	\$ 96,175	\$ 30,849	\$ 2,183	\$ 1,107
Receivables, net:					
Taxes.....		94,832			
Intergovernmental.....	149,477			5,908	
Other.....	34,580				4
Due from other funds.....	32,391	17,937	1,500		
Inventories.....	18,140				
Loans and notes receivable.....					10,563
<b>Total assets</b>	<b>\$ 347,481</b>	<b>\$ 208,944</b>	<b>\$ 32,349</b>	<b>\$ 8,091</b>	<b>\$ 11,674</b>
<b>Liabilities:</b>					
Accounts payable and accrued liabilities.....	\$ 81,372	\$ 6,882	\$ 287	\$ 4,056	
Intergovernmental payables.....	10,068	36,624	257	1,263	
Due to other funds.....	34,836	56,172		43	
Deferred revenues.....		3,422		2,729	
<b>Total liabilities</b>	<b>126,276</b>	<b>103,100</b>	<b>544</b>	<b>8,091</b>	
<b>Fund balances (deficits):</b>					
Reserved for:					
Encumbrances.....	527,360	5	39,247	116,172	\$ 321
Long-term portion of:					
Intergovernmental receivables.....	109,146				
Loans and notes receivable.....					10,095
Inventories.....	18,140				
Unreserved, undesignated.....	(433,441)	105,839	(7,442)	(116,172)	1,258
<b>Total fund balances</b>	<b>221,205</b>	<b>105,844</b>	<b>31,805</b>	<b>--</b>	<b>11,674</b>
<b>Total liabilities and fund balances</b>	<b>\$ 347,481</b>	<b>\$ 208,944</b>	<b>\$ 32,349</b>	<b>\$ 8,091</b>	<b>\$ 11,674</b>

Public Transportation	Downstate Public Transportation	Metro East Transportation	State Construction Account	Rail Freight Loan Repayment	Total
\$ 8,583	\$ 7,310	\$ 2,238	\$ 47,521	\$ 1,570	\$ 310,429
					94,832
					155,385
			895	5	35,484
27,573		2,461	28,654		110,516
					18,140
				4,582	15,145
<u>\$ 36,156</u>	<u>\$ 7,310</u>	<u>\$ 4,699</u>	<u>\$ 77,070</u>	<u>\$ 6,157</u>	<u>\$ 739,931</u>
			\$ 16,466		\$ 109,063
\$ 36,156	\$ 911	\$ 2,228	42		87,549
	2,217				93,268
					6,151
<u>36,156</u>	<u>3,128</u>	<u>2,228</u>	<u>16,508</u>		<u>296,031</u>
			274,937	\$ 138	958,180
					109,146
				4,297	14,392
					18,140
	4,182	2,471	(214,375)	1,722	(655,958)
	4,182	2,471	60,562	6,157	443,900
<u>\$ 36,156</u>	<u>\$ 7,310</u>	<u>\$ 4,699</u>	<u>\$ 77,070</u>	<u>\$ 6,157</u>	<u>\$ 739,931</u>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**Department of Transportation**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Road	Motor Fuel Tax	Grade Crossing Protection	Federal/ Local Airport	State Rail Freight Loan Repayment
<b>Revenues:</b>					
Motor fuel taxes.....		\$ 1,016,435			
Federal government.....	\$ 464,036			\$ 109,328	
Licenses and fees.....	393,724				
Interest and other investment income.....	11,375				\$ 317
Other.....	48,302			16,986	
<b>Total revenues</b>	<b>917,437</b>	<b>1,016,435</b>		<b>126,314</b>	<b>317</b>
<b>Expenditures:</b>					
Current:					
General government.....	187,813	17,593			
Transportation.....	1,055,142	407,603	\$ 11,866	126,303	385
Public protection and justice.....	53,319				
Debt service:					
Principal.....	4,609	54			
Interest.....	1,463	3			
Capital outlays.....	37,114	157			
<b>Total expenditures</b>	<b>1,339,460</b>	<b>425,410</b>	<b>11,866</b>	<b>126,303</b>	<b>385</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(422,023)</b>	<b>591,025</b>	<b>(11,866)</b>	<b>11</b>	<b>(68)</b>
<b>Other sources (uses) of financial resources:</b>					
Operating transfers-in.....	354,170	40,219	18,000	98	4,123
Operating transfers-out.....	(165,970)	(627,412)	(12,333)	(109)	
Capital lease financing.....	3,039	51			
<b>Net other sources (uses) of financial resources</b>	<b>191,239</b>	<b>(587,142)</b>	<b>5,667</b>	<b>(11)</b>	<b>4,123</b>
<b>Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources</b>	<b>(230,784)</b>	<b>3,883</b>	<b>(6,199)</b>	<b>--</b>	<b>4,055</b>
Fund balances, July 1, 1991	451,989	101,961	38,004		7,619
Fund balances, June 30, 1992	\$ 221,205	\$ 105,844	\$ 31,805	\$ --	\$ 11,674

Public Transportation	Downstate Public Transportation	Metro East Transportation	State Construction Account	Rail Freight Loan Repayment	Total
					\$ 1,016,435
			\$ 238,702		573,364
			3,938	\$ 192	632,426
				28	15,822
					65,316
			242,640	220	2,303,363
					205,406
\$ 108,322	\$ 14,684	\$ 9,592	550,599		2,284,496
					53,319
					4,663
					1,466
					37,271
108,322	14,684	9,592	550,599		2,586,621
(108,322)	(14,684)	(9,592)	(307,959)	220	(283,258)
108,322	20,253 (5,420)	9,644	231,231	409	786,469
					(811,244)
					3,090
108,322	14,833	9,644	231,231	409	(21,685)
--	149	52	(76,728)	629	(304,943)
	4,033	2,419	137,290	5,528	748,843
\$ --	\$ 4,182	\$ 2,471	\$ 60,562	\$ 6,157	\$ 443,900

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**Department of Veterans' Affairs**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Quincy Veterans' Home	Manteno Veterans' Home	Total
<b>Assets:</b>			
Cash and cash equivalents.....	\$ 2,708	\$ 3,648	\$ 6,356
Intergovernmental receivables, net.....	1,079	576	1,655
Due from other funds.....		14	14
Inventories.....	1,711	417	2,128
<b>Total assets</b>	<b>\$ 5,498</b>	<b>\$ 4,655</b>	<b>\$ 10,153</b>
<b>Liabilities:</b>			
Accounts payable and accrued liabilities.....	\$ 1,108	\$ 645	\$ 1,753
Intergovernmental payables.....	16		16
Due to other funds.....	96	38	134
<b>Total liabilities</b>	<b>1,220</b>	<b>683</b>	<b>1,903</b>
<b>Fund balances:</b>			
Reserved for:			
Encumbrances.....	144	9	153
Inventories.....	1,711	417	2,128
Unreserved, undesignated.....	2,423	3,546	5,969
<b>Total fund balances</b>	<b>4,278</b>	<b>3,972</b>	<b>8,250</b>
<b>Total liabilities and fund balances</b>	<b>\$ 5,498</b>	<b>\$ 4,655</b>	<b>\$ 10,153</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Special Revenue Funds**  
**Department of Veterans' Affairs**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Quincy Veterans' Home	Manteno Veterans' Home	Total
<b>Revenues:</b>			
Federal government.....	\$ 4,667	\$ 2,224	\$ 6,891
Licenses and fees.....	5,744	2,710	8,454
Other.....	4	37	41
<b>Total revenues</b>	<b>10,415</b>	<b>4,971</b>	<b>15,386</b>
<b>Expenditures:</b>			
Current:			
Health and social services.....	10,448	5,760	16,208
Capital outlays.....	407	160	567
<b>Total expenditures</b>	<b>10,855</b>	<b>5,920</b>	<b>16,775</b>
<b>(Deficiency) of revenues (under) expenditures</b>	<b>(440)</b>	<b>(949)</b>	<b>(1,389)</b>
Fund balances, July 1, 1991	4,718	4,921	9,639
<b>Fund balances, June 30, 1992</b>	<b>\$ 4,278</b>	<b>\$ 3,972</b>	<b>\$ 8,250</b>

STATE OF ILLINOIS  
Combining Balance Sheet  
Special Revenue Funds  
Other Code Departments  
June 30, 1992  
(Expressed in Thousands)

	Aging Services for Older Americans	Alcoholism & Substance Abuse Youth Alcoholism & Substance Abuse	Financial Institutions State Pensions	Other	Total
<b>Assets:</b>					
Cash and cash equivalents.....	\$ 828	\$ 948	\$ 31,235	\$ 484	\$ 33,495
Receivables, net:					
Intergovernmental.....	8,216				8,216
Other.....				3,143	3,143
Due from other funds.....	81	1,080			1,161
<b>Total assets</b>	<b>\$ 9,125</b>	<b>\$ 2,028</b>	<b>\$ 31,235</b>	<b>\$ 3,627</b>	<b>\$ 46,015</b>
<b>Liabilities:</b>					
Accounts payable and accrued liabilities.....	\$ 3,037	\$ 4	\$ 1,064	\$ 44	\$ 4,149
Intergovernmental payables.....	6,065				6,065
Due to other funds.....	23	68	98	7	196
Deferred revenues.....				3,143	3,143
<b>Total liabilities</b>	<b>9,125</b>	<b>72</b>	<b>1,162</b>	<b>3,194</b>	<b>13,553</b>
<b>Fund balances (deficit):</b>					
Reserved for encumbrances.....	2,705		247	10	2,962
Unreserved, undesignated.....	(2,705)	1,956	29,826	423	29,500
<b>Total fund balances</b>	<b>--</b>	<b>1,956</b>	<b>30,073</b>	<b>433</b>	<b>32,462</b>
<b>Total liabilities and fund balances</b>	<b>\$ 9,125</b>	<b>\$ 2,028</b>	<b>\$ 31,235</b>	<b>\$ 3,627</b>	<b>\$ 46,015</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**Other Code Departments**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Aging Services for Older Americans	Alcoholism & Substance Abuse Youth Alcoholism & Substance Abuse	Financial Institutions State Pensions	Other	Total
<b>Revenues:</b>					
Federal government.....	\$ 43,040				\$ 43,040
Licenses and fees.....			\$ 66		66
Other.....	3		34,719		34,722
<b>Total revenues</b>	<b>43,043</b>		<b>34,785</b>		<b>77,828</b>
<b>Expenditures:</b>					
Current:					
Health and social services.....	43,388	\$ 204		\$ 721	44,313
Education.....			10,137		10,137
General government.....			2,125		2,125
Public protection and justice.....			5,092		5,092
Debt service:					
Principal.....			2		2
Capital outlays.....	15		131		146
<b>Total expenditures</b>	<b>43,403</b>	<b>204</b>	<b>17,487</b>	<b>721</b>	<b>61,815</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(360)</b>	<b>(204)</b>	<b>17,298</b>	<b>(721)</b>	<b>16,013</b>
<b>Other sources (uses) of financial resources:</b>					
Operating transfers-in.....	455	1,080		268	1,803
Operating transfers-out.....	(95)		(21,000)		(21,095)
<b>Net other sources (uses) of financial resources</b>	<b>360</b>	<b>1,080</b>	<b>(21,000)</b>	<b>268</b>	<b>(19,292)</b>
<b>Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources</b>	<b>--</b>	<b>876</b>	<b>(3,702)</b>	<b>(453)</b>	<b>(3,279)</b>
Fund balances, July 1, 1991		1,080	33,775	886	35,741
<b>Fund balances, June 30, 1992</b>	<b>\$ --</b>	<b>\$ 1,956</b>	<b>\$ 30,073</b>	<b>\$ 433</b>	<b>\$ 32,462</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**Illinois Commerce Commission**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Transportation Regulatory	Public Utility	Total
<b>Assets:</b>			
Cash and cash equivalents.....	\$ 1,896	\$ 2,205	\$ 4,101
Other receivables, net.....	296	1	297
<b>Total assets</b>	<b>\$ 2,192</b>	<b>\$ 2,206</b>	<b>\$ 4,398</b>
<b>Liabilities:</b>			
Accounts payable and accrued liabilities.....	\$ 462	\$ 1,960	\$ 2,422
Due to other funds.....	259	443	702
<b>Total liabilities</b>	<b>721</b>	<b>2,403</b>	<b>3,124</b>
<b>Fund balances (deficit):</b>			
Reserved for encumbrances.....	76	200	276
Unreserved, undesignated.....	1,395	(397)	998
<b>Total fund balance (deficit)</b>	<b>1,471</b>	<b>(197)</b>	<b>1,274</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,192</b>	<b>\$ 2,206</b>	<b>\$ 4,398</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**Illinois Commerce Commission**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Transportation Regulatory	Public Utility	Total
<b>Revenues:</b>			
Public utility taxes.....		\$ 13,678	\$ 13,678
Other taxes.....	\$ 513		513
Federal government.....		216	216
Licenses and fees.....	7,084	313	7,397
Other.....	830	14	844
<b>Total revenues</b>	<b>8,427</b>	<b>14,221</b>	<b>22,648</b>
<b>Expenditures:</b>			
Current:			
Public protection and justice.....	8,822	15,016	23,838
Natural resources and recreation.....		923	923
Debt service:			
Principal.....	134	134	268
Interest.....	17	14	31
Capital outlays.....	258	269	527
<b>Total expenditures</b>	<b>9,231</b>	<b>16,356</b>	<b>25,587</b>
<b>(Deficiency) of revenues</b> <b>(under) expenditures</b>	<b>(804)</b>	<b>(2,135)</b>	<b>(2,939)</b>
<b>Other sources (uses) of financial resources:</b>			
Operating transfers-in.....	750		750
Operating transfers-out.....	(2,500)	(153)	(2,653)
Capital lease financing.....	109	5	114
<b>Net other sources (uses) of</b> <b>financial resources</b>	<b>(1,641)</b>	<b>(148)</b>	<b>(1,789)</b>
<b>(Deficiency) of revenues (under)</b> <b>expenditures and net other sources</b> <b>(uses) of financial resources</b>	<b>(2,445)</b>	<b>(2,283)</b>	<b>(4,728)</b>
Fund balances, July 1, 1991	3,916	2,086	6,002
<b>Fund balance (deficit), June 30, 1992</b>	<b>\$ 1,471</b>	<b>\$ (197)</b>	<b>\$ 1,274</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**Environmental Protection Agency**  
**June 30, 1992**  
**(Expressed in Thousands)**

	U.S. Environmental Protection	Solid Waste Management	Water Pollution Control Revolving	Hazardous Waste	Environmental Protection Trust
<b>Assets:</b>					
Cash and cash equivalents.....	\$ 1,501	\$ 19,854	\$ 8,058	\$ 8,417	\$ 3,169
Receivables, net:					
Intergovernmental.....	4,495		177,397		
Other.....		2,800	32	6,617	410
Due from other funds.....	42	1,231			20
Loans and notes receivable.....					
<b>Total assets</b>	<b>\$ 6,038</b>	<b>\$ 23,885</b>	<b>\$ 185,487</b>	<b>\$ 15,034</b>	<b>\$ 3,599</b>
<b>Liabilities:</b>					
Accounts payable and accrued liabilities.....	\$ 3,564	\$ 519	\$ 40	\$ 414	\$ 63
Intergovernmental payables.....	122	108	14,285		
Due to other funds.....	765	108	15	22	21
Deferred revenues.....	120			526	8
<b>Total liabilities</b>	<b>4,571</b>	<b>735</b>	<b>14,340</b>	<b>962</b>	<b>92</b>
<b>Fund balances (deficits):</b>					
Reserved for:					
Encumbrances.....	1,454	2,225	119,856	731	46
Long term portion of:					
Intergovernmental receivable.....			161,590		
Loans and notes receivable.....					
Unreserved, undesignated.....	13	20,925	(110,299)	13,341	3,461
<b>Total fund balances</b>	<b>1,467</b>	<b>23,150</b>	<b>171,147</b>	<b>14,072</b>	<b>3,507</b>
<b>Total liabilities and fund balances</b>	<b>\$ 6,038</b>	<b>\$ 23,885</b>	<b>\$ 185,487</b>	<b>\$ 15,034</b>	<b>\$ 3,599</b>

Environmental		
Protection	Vehicle	
Permit and	Inspection	Total
Inspection		
\$ 2,405	\$ 2,564	\$ 45,968
		181,892
521		10,380
	42	1,335
<u>\$ 2,926</u>	<u>\$ 2,606</u>	<u>\$ 239,575</u>
\$ 175	\$ 2,481	\$ 7,256
		14,515
47	125	1,103
82		736
<u>304</u>	<u>2,606</u>	<u>23,610</u>
		124,527
		161,590
2,572	(165)	(70,152)
<u>2,622</u>	<u>--</u>	<u>215,965</u>
<u>\$ 2,926</u>	<u>\$ 2,606</u>	<u>\$ 239,575</u>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**Environmental Protection Agency**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	U.S. Environmental Protection	Solid Waste Management	Water Pollution Control Revolving	Hazardous Waste	Environmental Protection Trust
<b>Revenues:</b>					
Federal government.....	\$ 32,792		\$ 87,061		
Licenses and fees.....		\$ 14,110		\$ 5,080	
Interest and other investment income.....			1,144		
Other.....	1			2,741	\$ 2,353
<b>Total revenues</b>	<b>32,793</b>	<b>14,110</b>	<b>88,205</b>	<b>7,821</b>	<b>2,353</b>
<b>Expenditures:</b>					
Current:					
General government.....					
Public protection and justice.....					
Natural resources and recreation.....	30,475	11,904	9,499	5,443	251
Debt service:					
Principal.....	61	40			
Interest.....	8	6			
Capital outlays.....	1,453	574	5	65	37
<b>Total expenditures</b>	<b>31,997</b>	<b>12,524</b>	<b>9,504</b>	<b>5,508</b>	<b>288</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>796</b>	<b>1,586</b>	<b>78,701</b>	<b>2,313</b>	<b>2,065</b>
<b>Other sources (uses) of financial resources:</b>					
Operating transfers-in.....	27		15,000		230
Operating transfers-out.....	(60)	(9,835)			(980)
Capital lease financing.....	36	111			
<b>Net other sources (uses) of financial resources</b>	<b>3</b>	<b>(9,724)</b>	<b>15,000</b>		<b>(750)</b>
<b>Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources</b>	<b>799</b>	<b>(8,138)</b>	<b>93,701</b>	<b>2,313</b>	<b>1,315</b>
Fund balances, July 1, 1991	668	31,288	77,446	11,759	2,192
<b>Fund balances, June 30, 1992</b>	<b>\$ 1,467</b>	<b>\$ 23,150</b>	<b>\$ 171,147</b>	<b>\$ 14,072</b>	<b>\$ 3,507</b>

Environmental		
Protection Permit and Inspection	Vehicle Inspection	Total
		\$ 119,853
\$ 3,484		22,674
		1,144
		5,095
<u>3,484</u>		<u>148,766</u>
	\$ 1,325	1,325
255		255
2,340	17,077	76,989
13		114
2		16
154	120	2,408
<u>2,764</u>	<u>18,522</u>	<u>81,107</u>
<u>720</u>	<u>(18,522)</u>	<u>67,659</u>
	18,522	33,779
(1,000)		(11,875)
		147
<u>(1,000)</u>	<u>18,522</u>	<u>22,051</u>
<u>(280)</u>	<u>--</u>	<u>89,710</u>
<u>2,902</u>		<u>126,255</u>
<u>\$ 2,622</u>	<u>\$ --</u>	<u>\$ 215,965</u>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**Criminal Justice Information Authority**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Motor Vehicle Theft Prevention	Criminal Justice Trust	Total
<b>Assets:</b>			
Cash and cash equivalents.....	\$ 10,085	\$ 794	\$ 10,879
Investments.....			
Receivables, net:			
Intergovernmental.....		2,902	2,902
Other.....	34		34
Due from other funds.....		102	102
<b>Total assets</b>	<b>\$ 10,119</b>	<b>\$ 3,798</b>	<b>\$ 13,917</b>
<b>Liabilities:</b>			
Accounts payable and accrued liabilities.....	\$ 24	\$ 908	\$ 932
Intergovernmental payables.....		2,813	2,813
Due to other funds.....		75	75
<b>Total liabilities</b>	<b>24</b>	<b>3,796</b>	<b>3,820</b>
<b>Fund balances (deficit):</b>			
Reserved for encumbrances.....	14	51	65
Unreserved, undesignated.....	10,081	(49)	10,032
<b>Total fund balances</b>	<b>10,095</b>	<b>2</b>	<b>10,097</b>
<b>Total liabilities and fund balances</b>	<b>\$ 10,119</b>	<b>\$ 3,798</b>	<b>\$ 13,917</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**Criminal Justice Information Authority**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Motor Vehicle Theft Prevention	Criminal Justice Trust	Total
<b>Revenues:</b>			
Federal government.....		\$ 17,829	\$ 17,829
Licenses and fees.....	\$ 10,144		10,144
Interest and other investment income.....	287		287
<b>Total revenues</b>	<b>10,431</b>	<b>17,829</b>	<b>28,260</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Public protection and justice.....	149	13,655	13,804
<b>Debt service:</b>			
Principal.....		1	1
Capital outlays.....	63	60	123
<b>Total expenditures</b>	<b>212</b>	<b>13,716</b>	<b>13,928</b>
<b>Excess of revenues over expenditures</b>	<b>10,219</b>	<b>4,113</b>	<b>14,332</b>
<b>Other sources (uses) of financial resources:</b>			
Operating transfers-out.....	(124)	(4,126)	(4,250)
Capital lease financing.....		13	13
<b>Net other sources (uses) of financial resources</b>	<b>(124)</b>	<b>(4,113)</b>	<b>(4,237)</b>
<b>Excess of revenues over expenditures and net other source (uses) of financial resources</b>	<b>10,095</b>	<b>--</b>	<b>10,095</b>
Fund balances, July 1, 1991		2	2
<b>Fund balances, June 30, 1992</b>	<b>\$ 10,095</b>	<b>\$ 2</b>	<b>\$ 10,097</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**State Board of Education**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Drivers Education	Federal Department of Agriculture	Federal Department of Education	Total
<b>Assets:</b>				
Cash and cash equivalents.....	\$ 5,791	\$ 496	\$ 606	\$ 6,893
Receivables, net:				
Intergovernmental.....	1,217	22,039	37,673	60,929
Other.....		1	6	7
Due from other funds.....	1,679		544	2,223
Inventories.....		3,357		3,357
<b>Total assets</b>	<b>\$ 8,687</b>	<b>\$ 25,893</b>	<b>\$ 38,829</b>	<b>\$ 73,409</b>
<b>Liabilities:</b>				
Accounts payable and accrued liabilities.....		\$ 87	\$ 1,456	\$ 1,543
Intergovernmental payables.....	\$ 22,498	22,340	36,393	81,231
Due to other funds.....	4	109	980	1,093
<b>Total liabilities</b>	<b>22,502</b>	<b>22,536</b>	<b>38,829</b>	<b>83,867</b>
<b>Fund balances (deficits):</b>				
Reserved for:				
Encumbrances.....	6	91	75	172
Inventories.....		3,357		3,357
Unreserved, undesignated.....	(13,821)	(91)	(75)	(13,987)
<b>Total fund balances (deficit)</b>	<b>(13,815)</b>	<b>3,357</b>	<b>--</b>	<b>(10,458)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 8,687</b>	<b>\$ 25,893</b>	<b>\$ 38,829</b>	<b>\$ 73,409</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Uses**  
**of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**State Board of Education**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Drivers Education	Federal Department of Agriculture	Federal Department of Education	Total
<b>Revenues:</b>				
Federal government.....		\$ 238,594	\$ 471,245	\$ 709,839
Licenses and fees.....	\$ 11,196			11,196
Other.....	5,133			5,133
<b>Total revenues</b>	<b>16,329</b>	<b>238,594</b>	<b>471,245</b>	<b>726,168</b>
<b>Expenditures:</b>				
Current:				
Education.....	15,521	236,077	466,330	717,928
Capital outlays.....		140	253	393
<b>Total expenditures</b>	<b>15,521</b>	<b>236,217</b>	<b>466,583</b>	<b>718,321</b>
<b>Excess of revenues over expenditures</b>	<b>808</b>	<b>2,377</b>	<b>4,662</b>	<b>7,847</b>
<b>Other (uses) of financial resources:</b>				
Operating transfers-out.....		(455)	(4,662)	(5,117)
<b>Excess of revenues over expenditures and other (uses) of financial resources</b>	<b>808</b>	<b>1,922</b>	<b>--</b>	<b>2,730</b>
Fund balances (deficit), July 1, 1991	(14,623)	1,435		(13,188)
<b>Fund balances (deficit), June 30, 1992</b>	<b>\$ (13,815)</b>	<b>\$ 3,357</b>	<b>\$ --</b>	<b>\$ (10,458)</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**Office of the State Fire Marshal**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Fire Prevention	Underground Storage Tank	Total
<b>Assets:</b>			
Cash and cash equivalents.....	\$ 10,072	\$ 6,668	\$ 16,740
Receivables, net:			
Taxes.....		1,208	1,208
Other.....	170	785	955
<b>Total assets</b>	<b>\$ 10,242</b>	<b>\$ 8,661</b>	<b>\$ 18,903</b>
<b>Liabilities:</b>			
Accounts payable and accrued liabilities.....	\$ 1,753	\$ 4,796	\$ 6,549
Intergovernmental payables.....		1	1
Due to other funds.....	504	25	529
Deferred revenues.....		26	26
<b>Total liabilities</b>	<b>2,257</b>	<b>4,848</b>	<b>7,105</b>
<b>Fund balances:</b>			
Reserved for encumbrances.....	51	91	142
Unreserved, undesignated.....	7,934	3,722	11,656
<b>Total fund balances</b>	<b>7,985</b>	<b>3,813</b>	<b>11,798</b>
<b>Total liabilities and fund balances</b>	<b>\$ 10,242</b>	<b>\$ 8,661</b>	<b>\$ 18,903</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**Office of the State Fire Marshal**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Fire Prevention	Underground Storage Tank	Total
<b>Revenues:</b>			
Motor fuel taxes.....		\$ 16,306	\$ 16,306
Other taxes.....	\$ 8,491		8,491
Licenses and fees.....	1,575	1,044	2,619
Other.....	14	2	16
<b>Total revenues</b>	<b>10,080</b>	<b>17,352</b>	<b>27,432</b>
<b>Expenditures:</b>			
Current:			
General government.....		435	435
Public protection and justice.....	9,886	1,115	11,001
Natural resources and recreation.....		19,867	19,867
Debt service:			
Principal.....	43	14	57
Interest.....	4	1	5
Capital outlays.....	151	264	415
<b>Total expenditures</b>	<b>10,084</b>	<b>21,696</b>	<b>31,780</b>
<b>(Deficiency) of revenues</b>			
<b>(under) expenditures</b>	<b>(4)</b>	<b>(4,344)</b>	<b>(4,348)</b>
<b>Other sources (uses) of financial resources:</b>			
Operating transfers-out.....	(1,681)	(4,220)	(5,901)
Capital lease financing.....	37		37
<b>Net other sources (uses) of</b>			
<b>financial resources</b>	<b>(1,644)</b>	<b>(4,220)</b>	<b>(5,864)</b>
<b>(Deficiency) of revenues (under)</b>			
<b>expenditures and net other</b>			
<b>sources (uses) of financial resources</b>	<b>(1,648)</b>	<b>(8,564)</b>	<b>(10,212)</b>
Fund balances, July 1, 1991	9,633	12,377	22,010
<b>Fund balances, June 30, 1992</b>	<b>\$ 7,985</b>	<b>\$ 3,813</b>	<b>\$ 11,798</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**Other Agencies, Boards and Authorities**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Asbestos Abatement Authority	Illinois Development Finance Authority	Illinois Housing Development Authority	Local Governmental Law Enforcement Officers Training Board
	Asbestos Abatement	Illinois Housing Partnership Program	Illinois Affordable Housing Trust	Traffic and Criminal Conviction Surcharge
<b>Assets:</b>				
Cash and cash equivalents.....	\$ 2,670	\$ 103	\$ 18,362	\$ 4,801
Receivables, net:				
Taxes.....				
Intergovernmental.....		4,600		
Other.....	3,750		59	922
Loans and notes receivable.....			8,615	
<b>Total assets</b>	<b>\$ 6,420</b>	<b>\$ 4,703</b>	<b>\$ 27,036</b>	<b>\$ 5,723</b>
<b>Liabilities:</b>				
Accounts payable and accrued liabilities.....	\$ 163			\$ 17
Intergovernmental payables.....				6,148
Due to other funds.....	15		\$ 236	19
<b>Total liabilities</b>	<b>178</b>		<b>236</b>	<b>6,184</b>
<b>Fund balances (deficit):</b>				
Reserved for:				
Encumbrances.....	994			
Long-term portion of:				
Intergovernmental receivables.....		\$ 4,600		
Loans and notes receivable.....			8,383	
Unreserved, undesignated.....	5,248	103	18,417	(461)
<b>Total fund balances (deficit)</b>	<b>6,242</b>	<b>4,703</b>	<b>26,800</b>	<b>(461)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 6,420</b>	<b>\$ 4,703</b>	<b>\$ 27,036</b>	<b>\$ 5,723</b>

---

Racing  
Board

---

	Race Track Improvement		Total
	\$ 2,233	\$	28,169
	27		27
			4,600
			4,731
			8,615
	<u>\$ 2,260</u>	<u>\$</u>	<u>46,142</u>

	\$	180
		6,148
		270
		<u>6,598</u>

		994
		4,600
		8,383
	<u>\$ 2,260</u>	<u>25,567</u>
	2,260	39,544
	<u>\$ 2,260</u>	<u>\$ 46,142</u>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Uses**  
**of Financial Resources and Changes in Fund Balances**  
**Special Revenue Funds**  
**Other Agencies, Boards and Authorities**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Asbestos Abatement Authority	Illinois Development Finance Authority	Illinois Housing Development Authority	Local Governmental Law Enforcement Officers Training Board
	Asbestos Abatement	Illinois Housing Partnership Program	Illinois Affordable Housing Trust	Traffic and Criminal Conviction Surcharge
<b>Revenues:</b>				
Other taxes.....			\$ 12,990	
Licenses and fees.....			19	
Interest and other investment income.....		\$ 3	1,137	
Other.....	\$ 5,123			\$ 8,397
<b>Total revenues</b>	<b>5,123</b>	<b>3</b>	<b>14,146</b>	<b>8,397</b>
<b>Expenditures:</b>				
Current:				
General government.....	1,147		1,834	
Public protection and justice.....				9,167
Capital outlays.....				92
<b>Total expenditures</b>	<b>1,147</b>		<b>1,834</b>	<b>9,259</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>3,976</b>	<b>3</b>	<b>12,312</b>	<b>(862)</b>
<b>Other (uses) of financial resources:</b>				
Operating transfers-out.....			(428)	(11)
<b>Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources</b>	<b>3,976</b>	<b>3</b>	<b>11,884</b>	<b>(873)</b>
Fund balances, July 1, 1991	2,266	4,700	14,916	412
<b>Fund balances (deficit), June 30, 1992</b>	<b>\$ 6,242</b>	<b>\$ 4,703</b>	<b>\$ 26,800</b>	<b>\$ (461)</b>

<u>Racing Board</u>	
<u>Race Track Improvement</u>	<u>Total</u>
\$ 4,418	\$ 17,408
	19
	1,140
	<u>13,520</u>
<u>4,418</u>	<u>32,087</u>
	2,981
4,692	13,859
	92
<u>4,692</u>	<u>16,932</u>
<u>(274)</u>	<u>15,155</u>
<u>(1,000)</u>	<u>(1,439)</u>
<u>(1,274)</u>	<u>13,716</u>
<u>3,534</u>	<u>25,828</u>
<u>\$ 2,260</u>	<u>\$ 39,544</u>

**This Page Intentionally Left Blank**



Small Tile Round Barn, circa 1912, White Hall, Illinois

## **DEBT SERVICE FUNDS**

The Debt Service Funds are maintained to account for resources obtained and accumulated to pay interest and principal on general long-term obligations.

## SIGNIFICANT DEBT SERVICE FUNDS DESCRIPTIONS

### **Treasurer**

General Obligation Bond Retirement and Interest Fund—to account for payments of principal and interest related to general obligation bonds. These bonds provide financing for the protection of the environment within the State; the acquisition, construction, reconstruction, extension and improvement of highways; the acquisition, construction, reconstruction and improvement of capital projects; the construction of facilities leased back to the State; and the development of mass transportation and aviation systems within the State.

### **Department of Commerce and Community Affairs**

Illinois Civic Center Bond Retirement and Interest Fund—to account for the payment of principal and interest upon bonds issued to finance the construction of local civic centers. Funding consists of transfers from the Metropolitan Exposition Auditorium and Office Building Fund and investment income.

### **Bureau of the Budget**

Build Illinois Bond Retirement and Interest Fund—to account for the payment of principal and interest upon bonds issued to finance improvements related to existing or planned scientific research, manufacturing or industrial development or expansion in Illinois. Funding consists of transfers from the Build Illinois Fund and investment income.

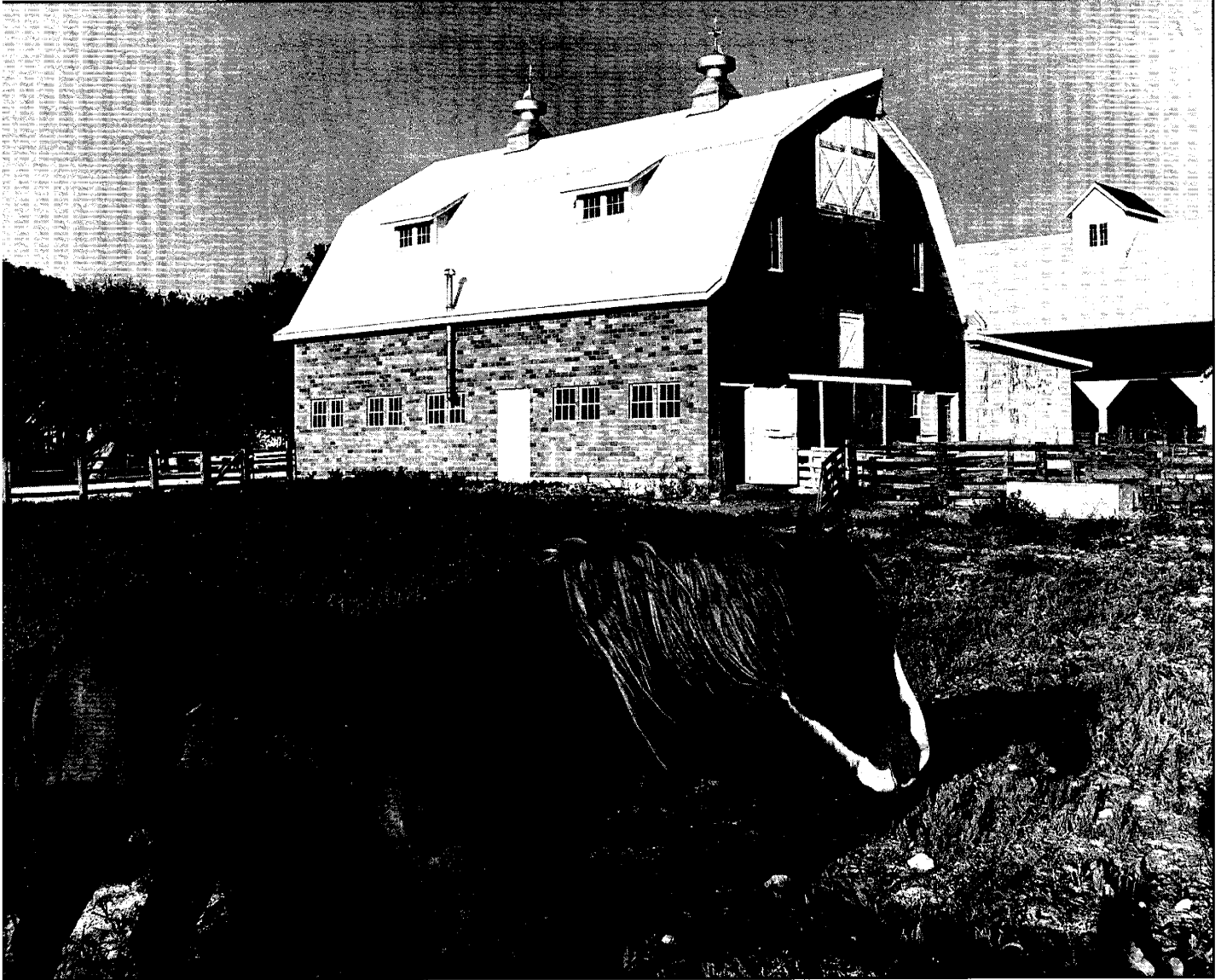
**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Debt Service Funds**  
**June 30, 1992**  
**(Expressed in Thousands)**

	General Obligation Bond Retirement and Interest	Illinois Civic Center Bond Retirement and Interest	Build Illinois Bond Retirement and Interest	Other	Total
<b>Assets:</b>					
Cash and cash equivalents.....	\$ 346,133	\$ 4,598	\$ 15,696	\$ 197	\$ 366,624
Investments.....		14,504	47,142		61,646
Receivables, net:					
Intergovernmental.....	79				79
Other.....	804	28	553		1,385
Due from other funds.....	78,739			3	78,742
<b>Total assets</b>	<b>\$ 425,755</b>	<b>\$ 19,130</b>	<b>\$ 63,391</b>	<b>\$ 200</b>	<b>\$ 508,476</b>
<b>Liabilities:</b>					
Accounts payable and accrued liabilities.....			\$ 621	\$ 3	\$ 624
Due to other funds.....				10	10
General obligation certificates payable.....	\$ 250,000				250,000
Other liabilities.....				187	187
<b>Total liabilities</b>	<b>250,000</b>		<b>621</b>	<b>200</b>	<b>250,821</b>
<b>Fund balances:</b>					
Unreserved, designated for debt service.....	\$ 175,755	\$ 19,130	62,770		257,655
<b>Total fund balances</b>	<b>175,755</b>	<b>19,130</b>	<b>62,770</b>		<b>257,655</b>
<b>Total liabilities and fund balances</b>	<b>\$ 425,755</b>	<b>\$ 19,130</b>	<b>\$ 63,391</b>	<b>\$ 200</b>	<b>\$ 508,476</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Debt Service Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	General Obligation Bond Retirement and Interest	Illinois Civic Center Bond Retirement and Interest	Build Illinois Bond Retirement and Interest	Other	Total
<b>Revenues:</b>					
Federal government.....	\$ 4,981				\$ 4,981
Licenses and fees.....	141				141
Interest and other investment income.....	14,458	\$ 940	\$ 14,019	\$ 53	29,470
Other.....	54			190	244
<b>Total revenues</b>	<b>19,634</b>	<b>940</b>	<b>14,019</b>	<b>243</b>	<b>34,836</b>
<b>Expenditures:</b>					
Current:					
General government.....		37	149		186
Debt service:					
Principal.....	302,453	1,460	45,965	5,644	355,522
Interest.....	222,414	10,629	63,362	444	296,849
<b>Total expenditures</b>	<b>524,867</b>	<b>12,126</b>	<b>109,476</b>	<b>6,088</b>	<b>652,557</b>
<b>(Deficiency) of revenues (under) expenditures</b>	<b>(505,233)</b>	<b>(11,186)</b>	<b>(95,457)</b>	<b>(5,845)</b>	<b>(617,721)</b>
<b>Other sources (uses) of financial resources:</b>					
Proceeds from general obligation bond refunding issues.....					
	293,814				293,814
Operating transfers-in.....	539,493	19,192	164,400	4,869	727,954
Operating transfers-out.....			(105,097)	(696)	(105,793)
Payment to refunded bond escrow agent.....	(293,814)			(2,483)	(296,297)
Proceeds from certificates of participation refunding...				2,483	2,483
<b>Net other sources (uses) of financial resources</b>	<b>539,493</b>	<b>19,192</b>	<b>59,303</b>	<b>4,173</b>	<b>622,161</b>
<b>Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources</b>	<b>34,260</b>	<b>8,006</b>	<b>(36,154)</b>	<b>(1,672)</b>	<b>4,440</b>
Fund balances, July 1, 1991	141,495	11,124	98,924	1,672	253,215
<b>Fund balances, June 30, 1992</b>	<b>\$ 175,755</b>	<b>\$ 19,130</b>	<b>\$ 62,770</b>	<b>\$ --</b>	<b>\$ 257,655</b>

**This Page Intentionally Left Blank**



Gambrel Roof Tile Barn, circa 1920, Route 100 near Eldred, Illinois

**CAPITAL PROJECTS FUNDS**

The Capital Projects Funds are maintained to account for the acquisition and/or construction of major capital facilities.

## SIGNIFICANT CAPITAL PROJECTS FUNDS DESCRIPTIONS

### **Department of Transportation**

Transportation Bond Series A Fund—to provide funds through the sale of bond issues for State highway acquisition, construction, reconstruction, extension and improvements, including the repair and reconstruction of unsafe and substandard bridges on roads maintained by counties, municipalities, townships and road districts.

Transportation Bond Series B Fund—to provide funds through the sale of bond issues for mass transportation and aviation purposes including, but not limited to, the acquisition of mass transportation equipment, including rail and bus and other equipment for counties under the Regional Transportation Authority.

### **Department of Commerce and Community Affairs**

Build Illinois Bond Fund—to account for the proceeds of bond sales from the Build Illinois Bond Program. The proceeds are used to finance improvements related to scientific research, manufacturing, and industrial development or expansion.

Illinois Civic Center Bond Fund—to record the proceeds from the sale of limited obligation revenue bonds issued by the Department of Commerce and Community Affairs.

### **Department of Energy and Natural Resources**

Coal Development Fund—to provide funds through the sale of bond issues for the research and development of coal and other forms of energy.

### **Capital Development Board**

Capital Development Fund—to account for proceeds from bond issues and disbursements for capital development projects within the State.

School Construction Fund—to account for bond proceeds from bond issuances for capital facilities grants for local school districts.

Capital Development Board Contributory Trust Fund—to account for local, state and federal funding for the construction and remodeling of buildings, and the purchase of land and equipment in connection with the various contributing educational institutions, State departments and agencies as authorized by law.

### **Environmental Protection Agency**

Anti-Pollution Fund—to account for bond proceeds received for planning, financing and construction of municipal sewage treatment works and solid waste disposal facilities.

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Capital Projects Funds**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Departments			Agencies, Boards and Authorities	
	Commerce & Community Affairs	Energy and Natural Resources Coal Development	Transportation	Capital Development Board	Environmental Protection Agency Anti-Pollution
<b>Assets:</b>					
Cash and cash equivalents.....	\$ 148,505	\$ 4,225	\$ 29,069	\$ 36,798	\$ 1,217
Intergovernmental receivables, net.....				947	
Due from other funds.....		406		102	
Other assets.....	37			152	
<b>Total assets</b>	<b>\$ 148,542</b>	<b>\$ 4,631</b>	<b>\$ 29,069</b>	<b>\$ 37,999</b>	<b>\$ 1,217</b>
<b>Liabilities:</b>					
Accounts payable and accrued liabilities....	\$ 11,081		\$ 9,300	\$ 28,765	
Intergovernmental payables.....	7,962		165	280	\$ 1,934
Due to other funds.....	14			1,479	
Deferred revenues.....				1,333	
<b>Total liabilities</b>	<b>19,057</b>		<b>9,465</b>	<b>31,857</b>	<b>1,934</b>
<b>Fund balances (deficits):</b>					
Reserved for encumbrances.....	195,431	\$ 12,504	293,286	88,394	4,036
Unreserved, undesignated.....	(65,946)	(7,873)	(273,682)	(82,252)	(4,753)
<b>Total fund balances (deficit)</b>	<b>129,485</b>	<b>4,631</b>	<b>19,604</b>	<b>6,142</b>	<b>(717)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 148,542</b>	<b>\$ 4,631</b>	<b>\$ 29,069</b>	<b>\$ 37,999</b>	<b>\$ 1,217</b>

Other		Total	
\$	1,222	\$	221,036
			947
			508
			189
\$	1,222	\$	222,680
		\$	49,146
			10,341
\$	46		1,539
			1,333
	46		62,359
			593,651
	1,176		(433,330)
	1,176		160,321
\$	1,222	\$	222,680

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Capital Projects Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Departments			Agencies, Boards and Authorities	
	Commerce & Community Affairs	Energy and Natural Resources Coal Development	Transportation	Capital Development Board	Environmental Protection Agency Anti-Pollution
<b>Revenues:</b>					
Federal government.....				\$	633
Interest and other investment income.....					
Other.....	\$	1			7,920
<b>Total revenues</b>		<b>1</b>			<b>8,553</b>
<b>Expenditures:</b>					
Current:					
Education.....	6,843			20,757	
General government.....	48,350			4,679	
Transportation.....	67,802		\$ 187,304		
Natural resources and recreation.....	79,358	\$ 6,764		5,583	\$ 5,308
Capital outlays.....	1,950			115,960	
<b>Total expenditures</b>	<b>204,303</b>	<b>6,764</b>	<b>187,304</b>	<b>146,979</b>	<b>5,308</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(204,302)</b>	<b>(6,764)</b>	<b>(187,304)</b>	<b>(138,426)</b>	<b>(5,308)</b>
<b>Other sources (uses) of financial resources:</b>					
Proceeds from general/special obligation bond issues.....	279,873	9,850	150,811	143,591	3,948
Proceeds from special obligation bond refunding issues.....	142,389				
Operating transfers-in.....			5,181	782	
Operating transfers-out.....	(36,893)	(2,443)	(106)	(14,893)	(372)
Payment to refunded bond escrow agent.....	(142,389)				
<b>Net other sources (uses) of financial resources</b>	<b>242,980</b>	<b>7,407</b>	<b>155,886</b>	<b>129,480</b>	<b>3,576</b>
<b>Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources</b>	<b>38,678</b>	<b>643</b>	<b>(31,418)</b>	<b>(8,946)</b>	<b>(1,732)</b>
Fund balances, July 1, 1991	90,807	3,988	51,022	15,088	1,015
<b>Fund balances (deficit), June 30, 1992</b>	<b>\$ 129,485</b>	<b>\$ 4,631</b>	<b>\$ 19,604</b>	<b>\$ 6,142</b>	<b>\$ (717)</b>

---

Other	Total
-------	-------

	\$	633
\$	4,148	4,148
	53	7,974
	4,201	12,755

	27,600
58	53,087
	255,106
	97,013
85	117,995
143	550,801

4,058	(538,046)
-------	-----------

	588,073
	142,389
452	6,415
(5,858)	(60,565)
	(142,389)
(5,406)	533,923

(1,348)	(4,123)
---------	---------

2,524	164,444		
\$	1,176	\$	160,321

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Capital Projects Funds**  
**Department of Commerce and Community Affairs**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Civic Center Bond	Build Illinois Bond	Total
<b>Assets:</b>			
Cash and cash equivalents.....	\$ 36,136	\$ 112,369	\$ 148,505
Other assets.....		37	37
<b>Total assets</b>	<b>\$ 36,136</b>	<b>\$ 112,406</b>	<b>\$ 148,542</b>
<b>Liabilities:</b>			
Accounts payable and accrued liabilities.....	\$ 1,002	\$ 10,079	\$ 11,081
Intergovernmental payables.....		7,962	7,962
Due to other funds.....		14	14
<b>Total liabilities</b>	<b>1,002</b>	<b>18,055</b>	<b>19,057</b>
<b>Fund balances (deficit):</b>			
Reserved for encumbrances.....	16,192	179,239	195,431
Unreserved, undesignated.....	18,942	(84,888)	(65,946)
<b>Total fund balances</b>	<b>35,134</b>	<b>94,351</b>	<b>129,485</b>
<b>Total liabilities and fund balances</b>	<b>\$ 36,136</b>	<b>\$ 112,406</b>	<b>\$ 148,542</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Capital Projects Funds**  
**Department of Commerce and Community Affairs**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Civic Center Bond	Build Illinois Bond	Total
<b>Revenues:</b>			
Other.....	\$ 1		\$ 1
<b>Total revenues</b>	<u>1</u>		<u>1</u>
<b>Expenditures:</b>			
Current:			
Education.....		\$ 6,843	6,843
General government.....	30,644	17,706	48,350
Transportation.....		67,802	67,802
Natural resources and recreation.....		79,358	79,358
Capital outlays.....		1,950	1,950
<b>Total expenditures</b>	<u>30,644</u>	<u>173,659</u>	<u>204,303</u>
<b>(Deficiency) of revenues (under) expenditures</b>	<u>(30,643)</u>	<u>(173,659)</u>	<u>(204,302)</u>
<b>Other sources (uses) of financial resources:</b>			
Proceeds from special obligation bond issues.....	71,218	208,655	279,873
Proceeds from special obligation bond refunding issues.....		142,389	142,389
Operating transfers-out.....	(7,144)	(29,749)	(36,893)
Payment to refunded bond escrow agent.....		(142,389)	(142,389)
<b>Net other sources (uses) of financial resources</b>	<u>64,074</u>	<u>178,906</u>	<u>242,980</u>
<b>Excess of revenues over expenditures and net other sources (uses) of financial resources</b>	<u>33,431</u>	<u>5,247</u>	<u>38,678</u>
Fund balances, July 1, 1991	<u>1,703</u>	<u>89,104</u>	<u>90,807</u>
<b>Fund balances, June 30, 1992</b>	<u>\$ 35,134</u>	<u>\$ 94,351</u>	<u>\$ 129,485</u>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Capital Projects Funds**  
**Department of Transportation**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Transportation Bond Series-A	Transportation Bond Series-B	Total
<b>Assets:</b>			
Cash and cash equivalents.....	\$ 18,393	\$ 10,676	\$ 29,069
<b>Total assets</b>	<b>\$ 18,393</b>	<b>\$ 10,676</b>	<b>\$ 29,069</b>
<b>Liabilities:</b>			
Accounts payable and accrued liabilities.....	\$ 7,651	\$ 1,649	\$ 9,300
Intergovernmental payables.....		165	165
<b>Total liabilities</b>	<b>7,651</b>	<b>1,814</b>	<b>9,465</b>
<b>Fund balances (deficits):</b>			
Reserved for encumbrances.....	150,801	142,485	293,286
Unreserved, undesignated.....	(140,059)	(133,623)	(273,682)
<b>Total fund balances</b>	<b>10,742</b>	<b>8,862</b>	<b>19,604</b>
<b>Total liabilities and fund balances</b>	<b>\$ 18,393</b>	<b>\$ 10,676</b>	<b>\$ 29,069</b>

**STATE OF ILLINOIS**  
**Combining Statement of Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Capital Projects Funds**  
**Department of Transportation**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Transportation Bond Series-A	Transportation Bond Series-B	Total
<b>Expenditures:</b>			
Current:			
Transportation.....	\$ 122,147	\$ 65,157	\$ 187,304
<b>Total expenditures</b>	<u>122,147</u>	<u>65,157</u>	<u>187,304</u>
<b>(Deficiency) of revenues (under) expenditures</b>	<u>(122,147)</u>	<u>(65,157)</u>	<u>(187,304)</u>
<b>Other sources (uses) of financial resources:</b>			
Proceeds from general obligation bond issues.....	85,838	64,973	150,811
Operating transfers-in.....		5,181	5,181
Operating transfers-out.....		(106)	(106)
<b>Net other sources (uses) of financial resources</b>	<u>85,838</u>	<u>70,048</u>	<u>155,886</u>
<b>Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources</b>	<u>(36,309)</u>	<u>4,891</u>	<u>(31,418)</u>
Fund balances, July 1, 1991	<u>47,051</u>	<u>3,971</u>	<u>51,022</u>
<b>Fund balances, June 30, 1992</b>	<u>\$ 10,742</u>	<u>\$ 8,862</u>	<u>\$ 19,604</u>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Capital Projects Funds**  
**Capital Development Board**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Capital Development	School Construction	CDB Contributory Trust	Total
<b>Assets:</b>				
Cash and cash equivalents.....	\$ 28,880	\$ 5,756	\$ 2,162	\$ 36,798
Intergovernmental receivables, net.....			947	947
Due from other funds.....		102		102
Other assets.....	152			152
<b>Total assets</b>	<b>\$ 29,032</b>	<b>\$ 5,858</b>	<b>\$ 3,109</b>	<b>\$ 37,999</b>
<b>Liabilities:</b>				
Accounts payable and accrued liabilities.....	\$ 26,138	\$ 851	\$ 1,776	\$ 28,765
Intergovernmental payables.....	280			280
Due to other funds.....	1,479			1,479
Deferred revenues.....			1,333	1,333
<b>Total liabilities</b>	<b>27,897</b>	<b>851</b>	<b>3,109</b>	<b>31,857</b>
<b>Fund balances (deficits):</b>				
Reserved for encumbrances.....	79,528	1,860	7,006	88,394
Unreserved, undesignated.....	(78,393)	3,147	(7,006)	(82,252)
<b>Total fund balances</b>	<b>1,135</b>	<b>5,007</b>	<b>--</b>	<b>6,142</b>
<b>Total liabilities and fund balances</b>	<b>\$ 29,032</b>	<b>\$ 5,858</b>	<b>\$ 3,109</b>	<b>\$ 37,999</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures, Other Sources**  
**and Uses of Financial Resources and Changes in Fund Balances**  
**Capital Projects Funds**  
**Capital Development Board**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Capital Development	School Construction	CDB Contributory Trust	Total
<b>Revenues:</b>				
Federal government.....			\$ 633	\$ 633
Other.....			7,920	7,920
<b>Total revenues</b>			<b>8,553</b>	<b>8,553</b>
<b>Expenditures:</b>				
Current:				
Education.....	\$ 10,374	\$ 2,875	7,508	20,757
General government.....	4,457		222	4,679
Natural resources and recreation.....	5,583			5,583
Capital outlays.....	115,916		44	115,960
<b>Total expenditures</b>	<b>136,330</b>	<b>2,875</b>	<b>7,774</b>	<b>146,979</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(136,330)</b>	<b>(2,875)</b>	<b>779</b>	<b>(138,426)</b>
<b>Other sources (uses) of financial resources:</b>				
Proceeds from general obligation bond issues.....	135,695	7,896		143,591
Operating transfers-in.....	782			782
Operating transfers-out.....	(14,114)		(779)	(14,893)
<b>Net other sources (uses) of financial resources</b>	<b>122,363</b>	<b>7,896</b>	<b>(779)</b>	<b>129,480</b>
<b>Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources</b>	<b>(13,967)</b>	<b>5,021</b>	<b>--</b>	<b>(8,946)</b>
Fund balances (deficit), July 1, 1991	15,102	(14)		15,088
<b>Fund balances, June 30, 1992</b>	<b>\$ 1,135</b>	<b>\$ 5,007</b>	<b>\$ --</b>	<b>\$ 6,142</b>

**This Page Intentionally Left Blank**



New World Dutch Style Barn, near Charleston, Illinois

## **ENTERPRISE FUNDS**

Enterprise Funds are maintained to account for the operations where the intent of the State is to provide services to the general public in a manner similar to private business enterprises.

## SIGNIFICANT ENTERPRISE FUNDS DESCRIPTIONS

### **Attorney Registration and Disciplinary Commission**

Operating Fund—to account for the activities of the Commission which include maintaining a master listing of licensed attorneys and investigating and prosecuting complaints against Illinois attorneys.

### **Department of Lottery**

State Lottery Fund—to account for all receipts and expenses from the operation of the State Lottery. The net proceeds are transferred to the General Fund.

### **Comprehensive Health Insurance Board**

Comprehensive Health Insurance Funds—to account for the operations of the Comprehensive Health Insurance Plan. The Plan is designed to provide health insurance to Illinois residents who can afford, but are not able to find adequate health insurance coverage in the private market due to a preexisting health condition.

### **Farm Development Authority**

Illinois Farmer and Agribusiness Loan Guarantee Fund—to account for monies that are State guarantees to lenders for loans to eligible farmers and agribusinesses. Guarantees may not exceed \$300,000 per farmer or agribusiness. Monies in this fund are to be used to satisfy claims against the State guarantee in the event of default by the farmer or agribusiness.

### **Development Finance Authority**

Industrial Revolving Loan Fund—to provide loans for industrial projects or lease on any industrial project developed, constructed or acquired, to include environmental facilities, by the Authority. Funding is derived from rentals, lease payments, and application and workshop fees.

### **Housing Development Authority**

Administrative Fund—to provide for the administrative expenses of the Authority and supplemental financing of certain developments through residual income loans. Funding is provided by development and financing fees, service fees, salary and benefit reimbursements, and investment income.

Mortgage Loan Program Fund—to account for the financing of low and moderate income housing developments from bond proceeds and the retirement of such obligations. Revenue is derived from interest earned on program loans, investment income and proceeds from various bond issuances.

Single Family Mortgage Purchase Program Fund—to account for proceeds from Mortgage Revenue Bonds issued to provide funds for the purchase from lending institutions of mortgage loans on owner-occupied dwellings acquired by eligible buyers. Revenue sources include interest earned on program loans, investment income and bond proceeds.

### **State Toll Highway Authority**

Illinois State Toll Highway Authority Fund—to account for the construction and expenses relating to toll highways and the operation of toll highways including the payment of maturing bond interest and principal. Funding sources include proceeds from bond issues as well as the gross receipts and income derived from tolls, licenses and fees.

### **Student Assistance Commission**

Designated Account Purchase Program Fund—to account for bond proceeds used to purchase defaulted loans from lenders. Revenue is generated primarily from investment income and bond proceeds.

Illinois Opportunity Loan Program Fund—To account for a direct loan program that assists full-time Illinois college students.

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Enterprise Funds**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Attorney Registration & Disciplinary Commission Operating	Code Departments	Agencies, Boards & Authorities	Student Assistance Commission	Other	Total
<b>Assets:</b>						
Cash and cash equivalents.....	\$ 410	\$ 23,680	\$ 378,951	\$ 43,847	\$ 3,697	\$ 450,585
Investments, short-term.....	6,651		208,457	1,001	1,556	217,665
Receivables, net:						
Intergovernmental.....		1,278		1,810		3,088
Other.....	169	25,482	49,332	5,857	783	81,623
Due from other funds.....		26,190	16,415	4,225	2	46,832
Inventories.....		1,518	3,787		51	5,356
Prepaid expenses.....	45	2,687	3,977	832	33	7,574
Loans and notes receivable.....			20,815	14,109	27	34,951
Restricted assets (\$48,934 cash equivalents).....			31,297	76,804		108,101
<b>Total current assets</b>	<b>7,275</b>	<b>80,835</b>	<b>713,031</b>	<b>148,485</b>	<b>6,149</b>	<b>955,775</b>
Investments.....	3,984		674,576	71,930	279	750,769
Loans and notes receivable.....			1,627,900	471,159		2,099,059
Restricted assets.....			259,309	87,934		347,243
Property, plant and equipment, net.....	502	2,188	1,315,497	392	102	1,318,681
Other assets.....			78,397			78,397
<b>Total assets</b>	<b>\$ 11,761</b>	<b>\$ 83,023</b>	<b>\$ 4,668,710</b>	<b>\$ 779,900</b>	<b>\$ 6,530</b>	<b>\$ 5,549,924</b>
<b>Liabilities:</b>						
Accounts payable and accrued liabilities.....	\$ 138	\$ 76,714	\$ 162,678	\$ 14,195	\$ 420	\$ 254,145
Intergovernmental payables.....			1,291			1,291
Due to other funds.....		7,201	16,879	19	290	24,389
Deferred revenues.....	4,658	3,464			4	8,126
Liabilities payable from restricted assets.....			19,131			19,131
Notes payable.....			8,380	95,954		104,334
Revenue bonds payable.....			52,540	154,019		206,559
Other liabilities.....		497	148,398	1,596	28	150,519
<b>Total current liabilities</b>	<b>4,796</b>	<b>87,876</b>	<b>409,297</b>	<b>265,783</b>	<b>742</b>	<b>768,494</b>
Notes payable.....			708			708
Revenue bonds payable.....			2,978,116	459,113		3,437,229
Other obligations.....		254	739			993
<b>Total liabilities</b>	<b>4,796</b>	<b>88,130</b>	<b>3,388,860</b>	<b>724,896</b>	<b>742</b>	<b>4,207,424</b>
<b>Fund equity:</b>						
Contributed capital.....			26,690		3,202	29,892
Retained earnings (deficits):						
Reserved for:						
Revenue bond and note retirement.....			95,956	110,062		206,018
Other.....			26,821	46,530	279	73,630
Unreserved.....	6,965	(5,107)	1,130,383	(101,588)	2,307	1,032,960
<b>Total fund equity</b>	<b>6,965</b>	<b>(5,107)</b>	<b>1,279,850</b>	<b>55,004</b>	<b>5,788</b>	<b>1,342,500</b>
<b>Total liabilities and fund equity</b>	<b>\$ 11,761</b>	<b>\$ 83,023</b>	<b>\$ 4,668,710</b>	<b>\$ 779,900</b>	<b>\$ 6,530</b>	<b>\$ 5,549,924</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenses**  
**and Changes in Retained Earnings**  
**Enterprise Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Attorney Registration & Disciplinary Commission	Code Departments	Agencies, Boards & Authorities	Student Assistance Commission	Other	Total
	Operating					
<b>Operating revenues:</b>						
Charges for sales and services.....	\$ 6,489	\$ 1,600,215	\$ 302,541		\$ 3,012	\$ 1,912,257
Contributions.....		27,912				27,912
Interest and other investment income.....			212,938	\$ 22,088	8	235,034
Federal government.....				13,332		13,332
Other.....		1,924	5,487	27,210	584	35,205
<b>Total operating revenues</b>	<b>6,489</b>	<b>1,630,051</b>	<b>520,966</b>	<b>62,630</b>	<b>3,604</b>	<b>2,223,740</b>
<b>Operating expenses:</b>						
Costs of sales and services.....		122,887	17,211	1,118	2,195	143,411
Benefit payments and refunds.....		28,497	22,972		5	51,474
Prizes and claims.....		815,099				815,099
Interest.....		180	232,024	42,115		274,319
General and administrative.....		52,427	122,388	7,412	1,355	183,582
Depreciation.....	185	825	57,861	98	8	58,977
Other.....	5,164	16	1,703	1,070	416	8,369
<b>Total operating expenses</b>	<b>5,349</b>	<b>1,019,931</b>	<b>454,159</b>	<b>51,813</b>	<b>3,979</b>	<b>1,535,231</b>
<b>Operating income (loss)</b>	<b>1,140</b>	<b>610,120</b>	<b>66,807</b>	<b>10,817</b>	<b>(375)</b>	<b>688,509</b>
<b>Nonoperating revenues (expenses):</b>						
Investment income.....	612	230	26,172	2,297	286	29,597
Interest expense.....			(29)	(4,284)		(4,313)
Other revenues.....		315			1	316
Other expenses.....	(1)	(305)	(3,231)			(3,537)
<b>Income (loss) before extraordinary item and operating transfers</b>	<b>1,751</b>	<b>610,360</b>	<b>89,719</b>	<b>8,830</b>	<b>(88)</b>	<b>710,572</b>
Extraordinary loss from advanced refundings.....			(3,623)			(3,623)
Operating transfers-in.....			22,098	812		22,910
Operating transfers-out.....		(612,446)	(3,935)		(318)	(616,699)
<b>Net income (loss)</b>	<b>1,751</b>	<b>(2,086)</b>	<b>104,259</b>	<b>9,642</b>	<b>(406)</b>	<b>113,160</b>
Retained earnings (deficit), July 1, 1991, as previously reported	5,214	(3,021)	1,148,901	45,362	3,236	1,199,692
Reclassification of retained earnings					(244)	(244)
Retained earnings (deficit), July 1, 1991, as restated	5,214	(3,021)	1,148,901	45,362	2,992	1,199,448
Residual equity transfer-in.....					58	58
Residual equity transfer-out.....					(58)	(58)
<b>Retained earnings (deficit), June 30, 1992</b>	<b>\$ 6,965</b>	<b>\$ (5,107)</b>	<b>\$ 1,253,160</b>	<b>\$ 55,004</b>	<b>\$ 2,586</b>	<b>\$ 1,312,608</b>

**STATE OF ILLINOIS**  
**Combining Statement of Cash Flows**  
**Enterprise Funds**  
**June 30, 1992**  
**(Expressed In Thousands)**

	Attorney Registration & Disciplinary Commission	Code Departments	Agencies, Boards & Authorities	Student Assistance Commission	Other	Total
	Operating					
<b>Cash flows from operating activities:</b>						
Cash received from sales and services.....	\$ 6,691	\$ 1,600,432	\$ 627,730	\$ 2,033	\$ 3,858	\$ 2,240,744
Cash payments to suppliers for goods and services.....		(185,257)	(40,967)	(501)	(1,630)	(228,355)
Cash payments to employees for services.....	(3,780)	(8,452)	(78,715)	(3,608)	(953)	(95,508)
Cash receipts from other operating activities.....		1,906	2,597,099	160,556	546	2,760,107
Cash payments to other operating activities.....	(1,341)	(782,758)	(2,950,418)	(201,435)	(1,313)	(3,937,265)
Net cash provided by (used in) operating activities	1,570	625,871	154,729	(42,955)	508	739,723
<b>Cash flows from noncapital financing activities:</b>						
Net borrowings under revolving loan arrangement.....			(968)			(968)
Interest paid on revolving loan.....				(3,832)		(3,832)
Operating transfers-in from other funds.....		(12)	21,922	812		22,722
Operating transfers-out to other funds.....		(611,784)	(4,935)		(537)	(617,256)
Other.....		40			1	41
Residual equity transfers-in.....					260	260
Residual equity transfers-out.....					(14,058)	(14,058)
Net cash provided by (used in) noncapital financing activities		(611,756)	16,019	(3,020)	(14,334)	(613,091)
<b>Cash flows from capital and related financing activities:</b>						
Proceeds from sale of revenue bonds.....				57,851		57,851
Acquisition and construction of capital assets.....	(34)	(709)	(205,849)	(281)	(57)	(206,930)
Principal paid on bond maturities and equipment contracts.....		(368)	(17,232)	(41,965)	(15,000)	(74,565)
Proceeds from sale of equipment.....	(1)		26			25
Net cash provided by (used in) capital and related financing activities	(35)	(1,077)	(223,055)	15,605	(15,057)	(223,619)
<b>Cash flows from investing activities:</b>						
Purchase of investment securities.....	(1,770)		(39,241)	(116,882)	(1,091)	(158,984)
Proceeds from sale and maturities of investment securities.....			39,297	62,885	1,515	103,697
Interest and dividends on investments.....	452	224	26,172	3,284	326	30,458
Net cash provided by (used in) investing activities	(1,318)	224	26,228	(50,713)	750	(24,829)
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>217</b>	<b>13,262</b>	<b>(26,079)</b>	<b>(81,083)</b>	<b>(28,133)</b>	<b>(121,816)</b>
Cash and cash equivalents, July 1, 1991, as previously reported	193	10,418	431,318	147,576	32,066	621,571
Reclassification of fund					(236)	(236)
Cash and cash equivalents, July 1, 1991, as restated	193	10,418	431,318	147,576	31,830	621,335
<b>Cash and cash equivalents, June 30, 1992</b>	<b>\$ 410</b>	<b>\$ 23,680</b>	<b>\$ 405,239</b>	<b>\$ 66,493</b>	<b>\$ 3,697</b>	<b>\$ 499,519</b>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>						
<b>Operating income (loss)</b>	<b>\$ 1,140</b>	<b>\$ 610,120</b>	<b>\$ 66,807</b>	<b>\$ 10,817</b>	<b>\$ (375)</b>	<b>\$ 688,509</b>
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation.....	185	825	57,861	98	8	58,977
Provision for uncollectible accounts.....		(216)	889		(435)	238
Changes in assets and liabilities:						
(Increase) decrease in accounts receivable.....	2	(7,315)	55,988	(55,194)	986	(5,533)
(Increase) decrease in due from other funds.....		(37)	4,400	(649)		3,714
(Increase) decrease in inventory.....		(647)	(79)			(720)
(Increase) decrease in prepaid expenses.....	(2)		(2,197)	105	3	(2,091)
Increase (decrease) in accounts payable and accrued liabilities.....	45	18,084	37,645	(711)	158	55,221
Increase (decrease) in intergovernmental payables.....			796			796
Increase (decrease) in due to other funds.....		3,587	2,075	(77)	(6)	5,579
Increase (decrease) in deferred revenues.....	200	1,464			1	1,665
Increase (decrease) in other liabilities.....		6	15,563		(54)	15,515
Increase (decrease) in liabilities payable from restricted assets.....			(540)			(540)
Other.....			(84,479)	2,656	216	(81,607)
Total adjustments	430	15,751	87,922	(53,772)	883	51,214
<b>Net cash provided by (used in) operating activities</b>	<b>\$ 1,570</b>	<b>\$ 625,871</b>	<b>\$ 154,729</b>	<b>\$ (42,955)</b>	<b>\$ 508</b>	<b>\$ 739,723</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Enterprise Funds**  
**Code Departments**  
**June 30, 1992**  
**(Expressed In Thousands)**

	Central Management Services	Corrections	Lottery	
	Local Govern- ment Health Insurance Reserve	Commissary	State Lottery	Total
<b>Assets:</b>				
Cash and cash equivalents.....	\$ 4,013	\$ 1,716	\$ 17,951	\$ 23,680
Receivables, net:				
Intergovernmental.....	1,278			1,278
Other.....	73	37	25,372	25,482
Due from other funds.....		241	25,949	26,190
Inventories.....		1,518		1,518
Prepaid expenses.....			2,687	2,687
<b>Total current assets</b>	<b>5,364</b>	<b>3,512</b>	<b>71,959</b>	<b>80,835</b>
Property, plant and equipment, net.....			2,188	2,188
<b>Total assets</b>	<b>\$ 5,364</b>	<b>\$ 3,512</b>	<b>\$ 74,147</b>	<b>\$ 83,023</b>
<b>Liabilities:</b>				
Accounts payable and accrued liabilities.....	\$ 10,434	\$ 915	\$ 65,365	\$ 76,714
Due to other funds.....		2,597	4,604	7,201
Deferred revenues.....			3,464	3,464
Other liabilities.....	37		460	497
<b>Total current liabilities</b>	<b>10,471</b>	<b>3,512</b>	<b>73,893</b>	<b>87,876</b>
Other obligations.....			254	254
<b>Total liabilities</b>	<b>10,471</b>	<b>3,512</b>	<b>74,147</b>	<b>88,130</b>
<b>Fund equity:</b>				
Retained earnings (deficit), unreserved.....	(5,107)			(5,107)
<b>Total liabilities and fund equity</b>	<b>\$ 5,364</b>	<b>\$ 3,512</b>	<b>\$ 74,147</b>	<b>\$ 83,023</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenses**  
**and Changes in Retained Earnings**  
**Enterprise Funds**  
**Code Departments**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Central Management Services	Corrections	Lottery	
	Local Govern- ment Health Insurance Reserve	Commissary	State Lottery	Total
<b>Operating revenues:</b>				
Charges for sales and services.....		\$ 20,906	\$ 1,579,309	\$ 1,600,215
Contributions.....	\$ 27,912			27,912
Other.....		187	1,737	1,924
<b>Total operating revenues</b>	<b>27,912</b>	<b>21,093</b>	<b>1,581,046</b>	<b>1,630,051</b>
<b>Operating expenses:</b>				
Costs of sales and services.....		19,391	103,496	122,887
Benefit payments and refunds.....	28,497			28,497
Prizes and claims.....			815,099	815,099
Interest.....			180	180
General and administrative.....	1,659	296	50,472	52,427
Depreciation.....			825	825
Other.....		16		16
<b>Total operating expenses</b>	<b>30,156</b>	<b>19,703</b>	<b>970,072</b>	<b>1,019,931</b>
<b>Operating income (loss)</b>	<b>(2,244)</b>	<b>1,390</b>	<b>610,974</b>	<b>610,120</b>
<b>Nonoperating revenues (expenses):</b>				
Investment income.....	158	72		230
Other revenues.....		315		315
Other expenses.....		(275)	(30)	(305)
<b>Income (loss) before operating transfers</b>	<b>(2,086)</b>	<b>1,502</b>	<b>610,944</b>	<b>610,360</b>
Operating transfers-out.....		(1,502)	(610,944)	(612,446)
<b>Net income (loss)</b>	<b>(2,086)</b>	<b>--</b>	<b>--</b>	<b>(2,086)</b>
Retained earnings (deficit), July 1, 1991	(3,021)			(3,021)
<b>Retained earnings (deficit), June 30, 1992</b>	<b>\$ (5,107)</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ (5,107)</b>

**STATE OF ILLINOIS**  
**Combining Statement of Cash Flows**  
**Enterprise Funds**  
**Code Departments**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Central Management Services	Corrections	Lottery	
	Local Government Health Insurance Reserve	Commissary	State Lottery	Total
<b>Cash flows from operating activities:</b>				
Cash received from sales and services.....	\$ 26,805	\$ 20,876	\$ 1,552,751	\$ 1,600,432
Cash payments to suppliers for goods and services.....	(25,660)	(19,438)	(140,159)	(185,257)
Cash payments to employees for services.....		(296)	(8,156)	(8,452)
Cash receipts from other operating activities.....		187	1,719	1,906
Cash payments to other operating activities.....	(412)	(16)	(782,330)	(782,758)
Net cash provided by operating activities	733	1,313	623,825	625,871
<b>Cash flows from noncapital financing activities:</b>				
Operating transfers-in from other funds.....		(12)		(12)
Operating transfers-out to other funds.....		(1,284)	(610,500)	(611,784)
Other.....		40		40
Net cash (used in) noncapital financing activities		(1,256)	(610,500)	(611,756)
<b>Cash flows from capital and related financing activities:</b>				
Acquisition and construction of capital assets.....			(709)	(709)
Principal paid on revenue bond maturities and equipment contracts...			(368)	(368)
Net cash (used in) capital and related financing activities			(1,077)	(1,077)
<b>Cash flows from investing activities:</b>				
Interest and dividends on investments.....	149	75		224
Net increase in cash and cash equivalents	882	132	12,248	13,262
Cash and cash equivalents, July 1, 1991	3,131	1,584	5,703	10,418
Cash and cash equivalents, June 30, 1992	\$ 4,013	\$ 1,716	\$ 17,951	\$ 23,680
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>				
Operating income (loss)	\$ (2,244)	\$ 1,390	\$ 610,974	\$ 610,120
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation.....			825	825
Provision for uncollectible accounts.....			(216)	(216)
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	(1,106)	7	(6,216)	(7,315)
(Increase) decrease in due from other funds.....		(37)		(37)
(Increase) decrease in inventory.....		(57)	(590)	(647)
Increase (decrease) in accounts payable and accrued liabilities.....	4,077	10	13,997	18,084
Increase (decrease) in due to other funds.....			3,587	3,587
Increase (decrease) in deferred revenues.....			1,464	1,464
Increase (decrease) in other liabilities.....	6			6
Total adjustments	2,977	(77)	12,851	15,751
Net cash provided by operating activities	\$ 733	\$ 1,313	\$ 623,825	\$ 625,871

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Enterprise Funds**  
**Agencies, Boards and Authorities**  
**June 30, 1992**  
**(Expressed In Thousands)**

	Commissioner of Banks and Trust Companies	Comprehensive Health Insurance Board	Farm Development Authority	Health Facilities Authority
	Banks and Trust Companies	Comprehensive Health Insurance Plan	Farmer and Agri-Business Loan Guarantee	Operating
<b>Assets:</b>				
Cash and cash equivalents.....	\$ 1,467	\$ 6,589	\$ 7,788	\$ 1,550
Investments, short-term.....		28,573		3,591
Other receivables, net.....	4,358	388	738	207
Due from other funds.....			224	
Inventories.....				
Prepaid expenses.....		52		6
Loans and notes receivable.....				
Restricted assets (\$26,288 cash equivalents).....				
Total current assets	5,825	35,602	8,750	5,354
Investments.....				
Loans and notes receivable.....				
Restricted assets .....				
Property, plant and equipment, net.....	478	221		85
Other assets.....				
<b>Total assets</b>	\$ 6,303	\$ 35,823	\$ 8,750	\$ 5,439
<b>Liabilities:</b>				
Accounts payable and accrued liabilities.....	\$ 552	\$ 2,595		\$ 44
Intergovernmental payables.....				
Due to other funds.....	463	19		
Liabilities payable from restricted assets.....				
Notes payable.....				
Revenue bonds payable.....				
Other liabilities.....	1,393	11,189		
Total current liabilities	2,408	13,803		44
Notes payable.....				
Revenue bonds payable.....				
Other obligations.....				
Total liabilities	2,408	13,803		44
<b>Fund equity:</b>				
Contributed capital.....	72		\$ 8,110	
Retained earnings (deficit):				
Reserved for:				
Revenue bond and note retirement.....				
Other.....		22,020		4,850
Unreserved.....	3,823		640	545
Total fund equity	3,895	22,020	8,750	5,395
<b>Total liabilities and fund equity</b>	\$ 6,303	\$ 35,823	\$ 8,750	\$ 5,439

Development Finance Authority	Housing Development Authority	State Toll Highway Authority	Operating and Construction	Total
\$ 15,626	\$ 25,034	\$ 320,897	\$ 378,951	
	176,293		208,457	
316	29,146	14,179	49,332	
	16,186	5	16,415	
		3,787	3,787	
22		3,897	3,977	
1,544	19,271		20,815	
5,009	770	25,518	31,297	
22,517	266,700	368,283	713,031	
	674,576		674,576	
6,051	1,621,849		1,627,900	
6,231	193,377	59,701	259,309	
117	1,201	1,313,395	1,315,497	
	78,397		78,397	
\$ 34,916	\$ 2,836,100	\$ 1,741,379	\$ 4,668,710	
\$ 231	\$ 87,151	\$ 72,105	\$ 162,678	
1,291			1,291	
	15,963	434	16,879	
		19,131	19,131	
718	7,662		8,380	
	34,830	17,710	52,540	
27	135,266	523	148,398	
2,267	280,872	109,903	409,297	
708			708	
	2,454,121	523,995	2,978,116	
	46	693	739	
2,975	2,735,039	634,591	3,388,860	
18,508			26,690	
	38,689	57,267	95,956	
(49)			26,821	
13,482	62,372	1,049,521	1,130,383	
31,941	101,061	1,106,788	1,279,850	
\$ 34,916	\$ 2,836,100	\$ 1,741,379	\$ 4,668,710	

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenses**  
**and Changes in Retained Earnings**  
**Enterprise Funds**  
**Agencies, Boards and Authorities**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Commissioner of Banks and Trust Companies	Comprehensive Health Insurance Board	Farm Development Authority	Health Facilities Authority
	Banks and Trust Companies	Comprehensive Health Insurance Plan	Farmer and Agri-Business Loan Guarantee	Operating
<b>Operating revenues:</b>				
Charges for sales and services.....	\$ 15,579	\$ 14,127		\$ 2,781
Interest and other investment income.....			\$ 41	260
Other.....				192
<b>Total operating revenues</b>	<b>15,579</b>	<b>14,127</b>	<b>41</b>	<b>3,233</b>
<b>Operating expenses:</b>				
Costs of sales and services.....	13,982			2,264
Benefit payments and refunds.....		22,972		
Interest.....				
General and administrative.....		1,889	523	701
Depreciation.....	196	79		23
Other.....				95
<b>Total operating expenses</b>	<b>14,178</b>	<b>24,940</b>	<b>523</b>	<b>3,083</b>
<b>Operating income (loss)</b>	<b>1,401</b>	<b>(10,813)</b>	<b>(482)</b>	<b>150</b>
<b>Nonoperating revenues (expenses):</b>				
Investment income.....		1,711		
Interest expense.....	(29)			
Other expenses.....	(1)			
<b>Income (loss) before extraordinary item and operating transfers</b>	<b>1,371</b>	<b>(9,102)</b>	<b>(482)</b>	<b>150</b>
Extraordinary loss from advanced refundings.....				
Operating transfers-in.....		17,840	224	
Operating transfers-out.....	(137)			
<b>Net income (loss)</b>	<b>1,234</b>	<b>8,738</b>	<b>(258)</b>	<b>150</b>
Retained earnings, July 1, 1991	2,589	13,282	898	5,245
<b>Retained earnings, June 30, 1992</b>	<b>\$ 3,823</b>	<b>\$ 22,020</b>	<b>\$ 640</b>	<b>\$ 5,395</b>

Development Finance Authority	Housing Development Authority	State Toll Highway Authority	
Industrial Revolving Loan		Operating and Construction	Total
\$ 5,378	\$ 6,428	\$ 258,248	\$ 302,541
6,090	206,547		212,938
2	5,293		5,487
11,470	218,268	258,248	520,966
		965	17,211
			22,972
157	193,092	38,775	232,024
7,363	12,979	98,933	122,388
52	374	57,137	57,861
		1,608	1,703
7,572	206,445	197,418	454,159
3,898	11,823	60,830	66,807
		24,461	26,172
	(2,940)	(290)	(29)
			(3,231)
3,898	8,883	85,001	89,719
	(3,623)		(3,623)
	4,034		22,098
	(3,798)		(3,935)
3,898	5,496	85,001	104,259
9,535	95,565	1,021,787	1,148,901
\$ 13,433	\$ 101,061	\$ 1,106,788	\$ 1,253,160

**STATE OF ILLINOIS**  
**Combining Statement of Cash Flows**  
**Enterprise Funds**  
**Agencies, Boards and Authorities**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Commissioner of Banks and Trust Companies	Comprehensive Health Insurance Board	Farm Development Authority	Health Facilities Authority
	Banks and Trust Companies	Comprehensive Health Insurance Plan	Farmer and Agri-Business Loan Guarantee	Operating
<b>Cash flows from operating activities:</b>				
Cash received from sales and services.....	\$ 14,758	\$ 14,120		\$ 2,686
Cash payments to suppliers for goods and services.....		(20,980)	\$ (653)	(2,896)
Cash payments to employees for services.....	(11,634)		(38)	(214)
Cash receipts from other operating activities.....			41	8,715
Cash payments to other operating activities.....	(2,592)			(8,286)
Net cash provided by (used in) operating activities	532	(6,860)	(650)	5
<b>Cash flows from noncapital financing activities:</b>				
Net borrowings (repayments) under revolving loan arrangement.....				
Operating transfers-in from other funds.....		17,840	284	
Operating transfers-out to other funds.....	(1,137)			
Net cash provided by (used in) noncapital financing activities	(1,137)	17,840	284	
<b>Cash flows from capital and related financing activities:</b>				
Acquisition and construction of capital assets.....	(30)	(87)		(55)
Principal paid on bond maturities and equipment contracts.....				
Proceeds from sale of equipment.....				
Net cash (used in) capital and related financing activities	(30)	(87)		(55)
<b>Cash flows from investing activities:</b>				
Purchase of investment securities.....		(39,241)		
Proceeds from sale and maturities of investment securities.....		23,591		
Interest and dividends on investments.....		1,711		
Net cash provided by (used in) investing activities		(13,939)		
<b>Net increase (decrease) in cash and cash equivalents</b>	(635)	(3,046)	(366)	(50)
Cash and cash equivalents, July 1, 1991	2,102	9,635	8,154	1,600
<b>Cash and cash equivalents, June 30, 1992</b>	<b>\$ 1,467</b>	<b>\$ 6,589</b>	<b>\$ 7,788</b>	<b>\$ 1,550</b>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>				
<b>Operating income (loss)</b>	<b>\$ 1,401</b>	<b>\$ (10,813)</b>	<b>\$ (482)</b>	<b>\$ 150</b>
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation.....	196	79		23
Provision for uncollectible accounts.....			(36)	
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	(883)	(7)	(132)	(69)
(Increase) decrease in due from other funds.....				
(Increase) decrease in inventory.....				
(Increase) decrease in prepaid expenses.....		(51)		
Increase (decrease) in accounts payable and accrued liabilities.....	(178)	2,370		(33)
Increase (decrease) in intergovernmental payables.....				
Increase (decrease) in due to other funds.....	(30)	15		
Increase (decrease) in other liabilities.....	(34)	1,547		
Increase (decrease) in liabilities payable from restricted assets.....				(24)
Other.....	60			(42)
Total adjustments	(869)	3,953	(168)	(145)
<b>Net cash provided by (used in) operating activities</b>	<b>\$ 532</b>	<b>\$ (6,860)</b>	<b>\$ (650)</b>	<b>\$ 5</b>

Development Finance Authority	Housing Development Authority	State Toll Highway Authority	Operating and Construction	Total
\$ 4,997	\$ 325,748	\$ 265,421	\$ 627,730	
(1,833)	(6,768)	(7,837)	(40,967)	
(1,297)	(5,786)	(59,746)	(78,715)	
3,578	2,584,765		2,597,099	
(7,118)	(2,892,564)	(39,858)	(2,950,418)	
(1,673)	5,395	157,980	154,729	
(968)			(968)	
	3,798		21,922	
	(3,798)		(4,935)	
(968)	--		16,019	
(66)	(164)	(205,447)	(205,849)	
(27)		(17,205)	(17,232)	
		26	26	
(93)	(164)	(222,626)	(223,055)	
			(39,241)	
1,450		14,256	39,297	
		24,461	26,172	
1,450		38,717	26,228	
(1,284)	5,231	(25,929)	(26,079)	
16,910	20,573	372,344	431,318	
\$ 15,626	\$ 25,804	\$ 346,415	\$ 405,239	
\$ 3,898	\$ 11,823	\$ 60,830	\$ 66,807	
52	374	57,137	57,861	
310	615		889	
354	56,235	490	55,988	
1,865	(4,148)	6,683	4,400	
		(79)	(79)	
(2)		(2,144)	(2,197)	
21	(320)	35,785	37,645	
796			796	
(1,865)	4,161	(206)	2,075	
	14,050		15,563	
		(516)	(540)	
(7,102)	(77,395)		(84,479)	
(5,571)	(6,428)	97,150	87,922	
\$ (1,673)	\$ 5,395	\$ 157,980	\$ 154,729	

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Enterprise Funds**  
**Housing Development Authority**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Administrative	Single Family Mortgage Purchase Program	Mortgage Loan Program	Total
<b>Assets:</b>				
Cash and cash equivalents.....	\$ 10,052	\$ 573	\$ 14,409	\$ 25,034
Investments, short-term.....	94,352	17,308	64,633	176,293
Other receivables, net.....	2,426	17,453	9,267	29,146
Due from other funds.....	3,687		12,499	16,186
Loans and notes receivable.....	547	9,962	8,762	19,271
Restricted assets (\$770 cash equivalents).....		105	665	770
Total current assets	111,064	45,401	110,235	266,700
Investments.....	69,456	582,206	22,914	674,576
Loans and notes receivable.....	25,390	806,664	789,795	1,621,849
Restricted assets.....		91,933	101,444	193,377
Property, plant and equipment, net.....	1,201			1,201
Other assets.....	4,692	21,764	51,941	78,397
<b>Total assets</b>	<b>\$ 211,803</b>	<b>\$ 1,547,968</b>	<b>\$ 1,076,329</b>	<b>\$ 2,836,100</b>
<b>Liabilities:</b>				
Accounts payable and accrued liabilities.....	\$ 5,055	\$ 42,822	\$ 39,274	\$ 87,151
Due to other funds.....	12,512	3,412	39	15,963
Notes payable.....	7,662			7,662
Revenue bonds payable.....		20,940	13,890	34,830
Other liabilities.....	124,156		11,110	135,266
Total current liabilities	149,385	67,174	64,313	280,872
Revenue bonds payable.....		1,458,359	995,762	2,454,121
Other obligations.....	46			46
<b>Total liabilities</b>	<b>149,431</b>	<b>1,525,533</b>	<b>1,060,075</b>	<b>2,735,039</b>
<b>Fund equity:</b>				
Retained earnings:				
Reserved for revenue bond and note retirement.....		22,435	16,254	38,689
Unreserved.....	62,372			62,372
Total fund equity	62,372	22,435	16,254	101,061
<b>Total liabilities and fund equity</b>	<b>\$ 211,803</b>	<b>\$ 1,547,968</b>	<b>\$ 1,076,329</b>	<b>\$ 2,836,100</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenses**  
**and Changes in Retained Earnings**  
**Enterprise Funds**  
**Housing Development Authority**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Administrative	Single Family Mortgage Purchase Program	Mortgage Loan Program	Total
<b>Operating revenues:</b>				
Charges for sales and services.....	\$ 6,428			\$ 6,428
Interest and other investment income.....	5,113	\$ 117,654	\$ 83,780	206,547
Other.....	1,942		3,351	5,293
<b>Total operating revenues</b>	<b>13,483</b>	<b>117,654</b>	<b>87,131</b>	<b>218,268</b>
<b>Operating expenses:</b>				
Interest.....	337	110,326	82,429	193,092
General and administrative.....	9,335	3,105	539	12,979
Depreciation.....	374			374
<b>Total operating expenses</b>	<b>10,046</b>	<b>113,431</b>	<b>82,968</b>	<b>206,445</b>
<b>Operating income before operating transfers</b>	<b>3,437</b>	<b>4,223</b>	<b>4,163</b>	<b>11,823</b>
<b>Nonoperating, other expenses.....</b>			<b>(2,940)</b>	<b>(2,940)</b>
<b>Income before extraordinary item and operating transfers</b>	<b>3,437</b>	<b>4,223</b>	<b>1,223</b>	<b>8,883</b>
Extraordinary loss from advanced refundings.....			(3,623)	(3,623)
Operating transfers-in.....	292		3,742	4,034
Operating transfers-out.....	(3,742)	(56)		(3,798)
<b>Net income (loss)</b>	<b>(13)</b>	<b>4,167</b>	<b>1,342</b>	<b>5,496</b>
Retained earnings, July 1, 1991	62,385	18,268	14,912	95,565
<b>Retained earnings, June 30, 1992</b>	<b>\$ 62,372</b>	<b>\$ 22,435</b>	<b>\$ 16,254</b>	<b>\$ 101,061</b>

**STATE OF ILLINOIS**  
**Combining Statement of Cash Flows**  
**Enterprise Funds**  
**Housing Development Authority**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Administrative	Single Family Mortgage Purchase Program	Mortgage Loan Program	Total
<b>Cash flows from operating activities:</b>				
Cash received from sales and services.....	\$ 8,080	\$ 232,610	\$ 85,058	\$ 325,748
Cash payments to suppliers for goods and services.....	(4,149)	(2,580)	(39)	(6,768)
Cash payments to employees for services.....	(5,103)	(683)		(5,786)
Cash receipts from other operating activities.....	947,742	981,364	655,659	2,584,765
Cash payments to other operating activities.....	(933,133)	(1,211,412)	(748,019)	(2,892,564)
Net cash provided by (used in) operating activities	13,437	(701)	(7,341)	5,395
<b>Cash flows from noncapital financing activities:</b>				
Operating transfers-in from other funds.....	56		3,742	3,798
Operating transfers-out to other funds.....	(3,742)	(56)		(3,798)
Net cash provided by (used in) noncapital financing activities	(3,686)	(56)	3,742	--
<b>Cash flows from capital and related financing activities:</b>				
Acquisition and construction of capital assets.....	(164)			(164)
Net increase (decrease) in cash and cash equivalents	9,587	(757)	(3,599)	5,231
Cash and cash equivalents, July 1, 1991	465	1,435	18,673	20,573
Cash and cash equivalents, June 30, 1992	\$ 10,052	\$ 678	\$ 15,074	\$ 25,804
<b>Reconciliation of operating income to net cash provided by (used in) operating activities:</b>				
Operating income	\$ 3,437	\$ 4,223	\$ 4,163	\$ 11,823
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:				
Depreciation.....	374			374
Provision for uncollectible accounts.....	115		500	615
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	(6,409)	48,594	14,050	56,235
(Increase) decrease in due from other funds.....	(1,555)		(2,593)	(4,148)
Increase (decrease) in accounts payable and accrued liabilities....	(135)	2,081	(2,266)	(320)
Increase (decrease) in due to other funds.....	2,606	1,561	(6)	4,161
Increase (decrease) in other liabilities.....	14,050			14,050
Other.....	954	(57,160)	(21,189)	(77,395)
Total adjustments	10,000	(4,924)	(11,504)	(6,428)
Net cash provided by (used in) operating activities	\$ 13,437	\$ (701)	\$ (7,341)	\$ 5,395

STATE OF ILLINOIS  
Combining Balance Sheet  
Enterprise Funds  
Student Assistance Commission  
June 30, 1992  
(Expressed in Thousands)

	Designated Account Purchase Program	Opportunity Loan Program	Total
<b>Assets:</b>			
Cash and cash equivalents.....	\$ 28,112	\$ 15,735	\$ 43,847
Investments, short-term.....	1,001		1,001
Receivables, net:			
Intergovernmental.....	1,810		1,810
Other.....	4,330	1,527	5,857
Due from other funds.....	4,220	5	4,225
Prepaid expenses.....		832	832
Loans and notes receivable.....	14,109		14,109
Restricted assets (\$22,646 cash equivalents).....	76,804		76,804
Total current assets	<u>130,386</u>	<u>18,099</u>	<u>148,485</u>
Investments.....	71,930		71,930
Loans and notes receivable.....	422,096	49,063	471,159
Restricted assets.....	87,934		87,934
Property, plant and equipment, net.....	353	39	392
<b>Total assets</b>	<u>\$ 712,699</u>	<u>\$ 67,201</u>	<u>\$ 779,900</u>
<b>Liabilities:</b>			
Accounts payable and accrued liabilities.....	\$ 13,850	\$ 345	\$ 14,195
Due to other funds.....	19		19
Notes payable.....	95,954		95,954
Revenue bonds payable.....	154,019		154,019
Other liabilities.....		1,596	1,596
Total current liabilities	<u>263,842</u>	<u>1,941</u>	<u>265,783</u>
Revenue bonds payable.....	398,254	60,859	459,113
<b>Total liabilities</b>	<u>662,096</u>	<u>62,800</u>	<u>724,896</u>
<b>Fund equity:</b>			
Retained earnings (deficit):			
Reserved for:			
Revenue bond and note retirement.....	108,372	1,690	110,062
Other.....	43,819	2,711	46,530
Unreserved.....	(101,588)		(101,588)
<b>Total fund equity</b>	<u>50,603</u>	<u>4,401</u>	<u>55,004</u>
<b>Total liabilities and fund equity</b>	<u>\$ 712,699</u>	<u>\$ 67,201</u>	<u>\$ 779,900</u>

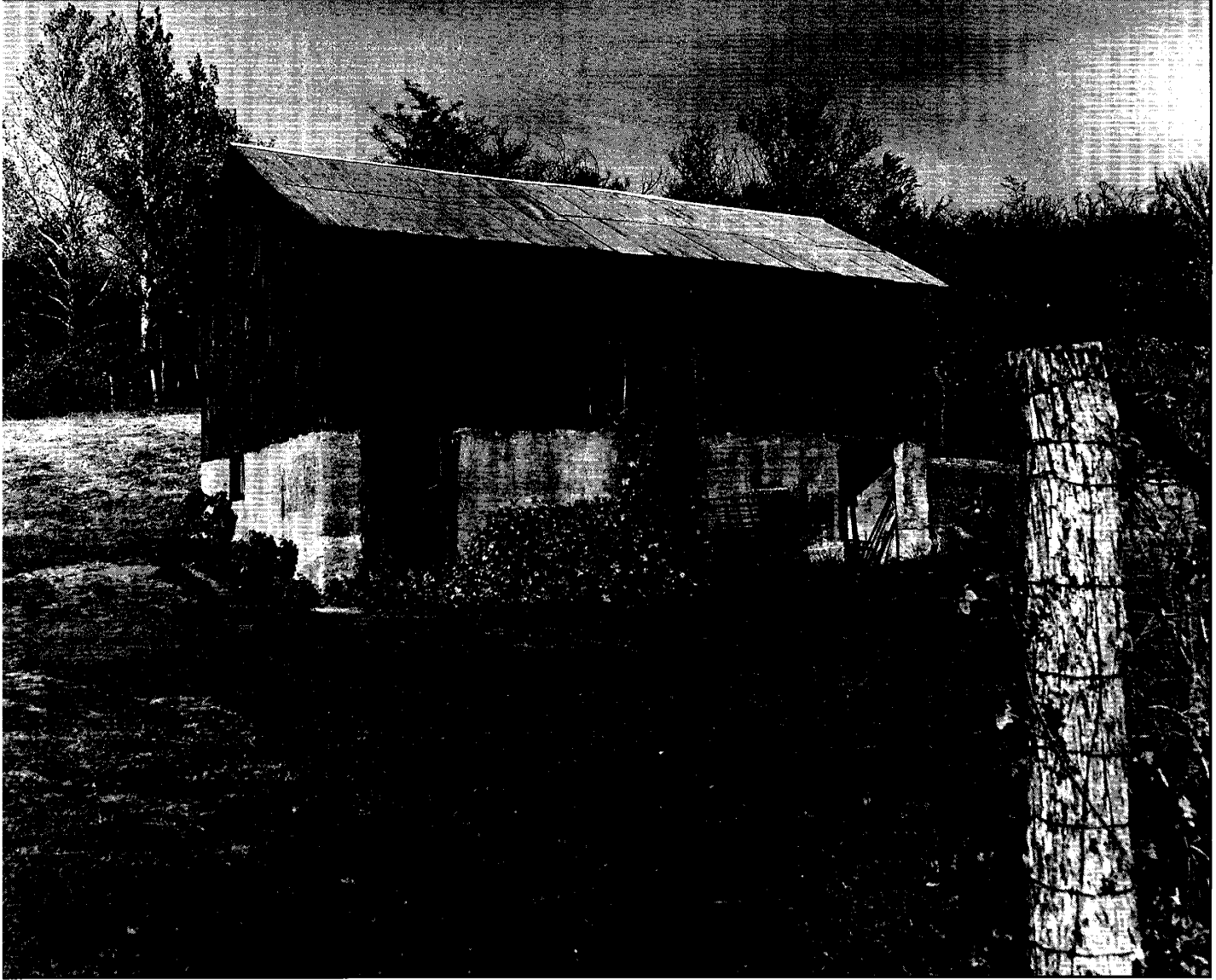
**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenses**  
**and Changes in Retained Earnings**  
**Enterprise Funds**  
**Student Assistance Commission**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Designated Account Purchase Program	Opportunity Loan Program	Total
<b>Operating revenues:</b>			
Interest and other investment income.....	\$ 19,415	\$ 2,673	\$ 22,088
Federal government.....	13,332		13,332
Other.....	27,210		27,210
<b>Total operating revenues</b>	<b>59,957</b>	<b>2,673</b>	<b>62,630</b>
<b>Operating expenses:</b>			
Costs of sales and services.....		1,118	1,118
Interest.....	42,115		42,115
General and administrative.....	7,412		7,412
Depreciation.....	83	15	98
Other.....	1,070		1,070
<b>Total operating expenses</b>	<b>50,680</b>	<b>1,133</b>	<b>51,813</b>
<b>Operating income</b>	<b>9,277</b>	<b>1,540</b>	<b>10,817</b>
<b>Nonoperating revenues (expenses):</b>			
Investment income.....	199	2,098	2,297
Interest expense.....		(4,284)	(4,284)
<b>Operating income (loss) before operating transfers</b>	<b>9,476</b>	<b>(646)</b>	<b>8,830</b>
Operating transfers-in.....		812	812
<b>Net income</b>	<b>9,476</b>	<b>166</b>	<b>9,642</b>
Retained earnings, July 1, 1991	41,127	4,235	45,362
<b>Retained earnings, June 30, 1992</b>	<b>\$ 50,603</b>	<b>\$ 4,401</b>	<b>\$ 55,004</b>

**STATE OF ILLINOIS**  
**Combining Statement of Cash Flows**  
**Enterprise Funds**  
**Student Assistance Commission**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Designated Account Purchase Program	Opportunity Loan Program	Total
<b>Cash flows from operating activities:</b>			
Cash received from sales and services.....		\$ 2,033	\$ 2,033
Cash payments to suppliers for goods and services.....		(501)	(501)
Cash payments to employees for services.....	\$ (3,301)	(307)	(3,608)
Cash receipts from other operating activities.....	157,753	2,803	160,556
Cash payments to other operating activities.....	(167,945)	(33,490)	(201,435)
Net cash (used in) operating activities	<u>(13,493)</u>	<u>(29,462)</u>	<u>(42,955)</u>
<b>Cash flows from noncapital financing activities:</b>			
Interest paid on revolving loan.....		(3,832)	(3,832)
Operating transfers-in from other funds.....		812	812
Net cash (used in) noncapital financing activities		<u>(3,020)</u>	<u>(3,020)</u>
<b>Cash flows from capital and related financing activities:</b>			
Proceeds from sale of revenue bonds.....	57,851		57,851
Acquisition and construction of capital assets.....	(281)		(281)
Principal paid on revenue bond maturities and equipment contracts	(41,965)		(41,965)
Net cash provided by capital and related financing activities	<u>15,605</u>		<u>15,605</u>
<b>Cash flows from investing activities:</b>			
Purchase of investment securities.....	(116,882)		(116,882)
Proceeds from sale and maturities of investment securities.....	62,885		62,885
Interest and dividends on investments.....	199	3,085	3,284
Net cash provided by (used in) investing activities	<u>(53,798)</u>	<u>3,085</u>	<u>(50,713)</u>
<b>Net (decrease) in cash and cash equivalents</b>	<u>(51,686)</u>	<u>(29,397)</u>	<u>(81,083)</u>
Cash and cash equivalents, July 1, 1991	102,444	45,132	147,576
<b>Cash and cash equivalents, June 30, 1992</b>	<u>\$ 50,758</u>	<u>\$ 15,735</u>	<u>\$ 66,493</u>
<b>Reconciliation of operating income to net cash</b>			
<b>(used in) operating activities:</b>			
<b>Operating income</b>	<u>\$ 9,277</u>	<u>\$ 1,540</u>	<u>\$ 10,817</u>
Adjustments to reconcile operating income to net cash			
(used in) operating activities:			
Depreciation.....	83	15	98
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable.....	(23,715)	(31,479)	(55,194)
(Increase) decrease in due from other funds.....	(637)	(12)	(649)
(Increase) decrease in prepaid expenses.....		105	105
Increase (decrease) in accounts payable and accrued liabilities....	(956)	245	(711)
Increase (decrease) in due to other funds.....	(77)		(77)
Other.....	2,532	124	2,656
Total adjustments	<u>(22,770)</u>	<u>(31,002)</u>	<u>(53,772)</u>
<b>Net cash (used in) operating activities</b>	<u>\$ (13,493)</u>	<u>\$ (29,462)</u>	<u>\$ (42,955)</u>

**This Page Intentionally Left Blank**



Raised Basement Barn, Hillview, Illinois

**INTERNAL SERVICE FUNDS**

Internal Service Funds are maintained to account for the operations of state agencies which render services to other state agencies or governmental units on a cost-reimbursement basis.

## SIGNIFICANT INTERNAL SERVICE FUNDS DESCRIPTIONS

### Central Management Services

State Garage Revolving Fund—to account for the operation and maintenance of State garages including the servicing and repair of all automotive equipment owned or controlled by the State. Revenues consist of charges to user agencies.

Statistical Services Revolving Fund—to account for the purchase, maintenance and operation of electronic data processing and information devices used by State agencies. Revenues consist of charges from the user agencies.

Office Supplies Revolving Fund—to account for the purchase of office supplies for the State. Revenues consist of charges to user agencies.

Communications Revolving Fund—to account for the expenses related to telecommunications services for State agencies. Revenues consist of reimbursements from user agencies.

Health Insurance Reserve Fund—to account for the self-insurance medical and dental plan for State employees and qualified dependents. This fund records all contributions, appropriations, interest, dividends and expenses related to the plan.

### Department of Corrections

Working Capital Revolving Fund—to account for the income and expenses associated with the industrial operations at the several State institutions.

### Rural Bond Bank

Operating Fund—to account for the activities of the Illinois Rural Bond Bank including the purchase, servicing and sale of the securities of rural units of local government.

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Internal Service Funds**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Departments		Agencies, Boards and Authorities		Total
	Central Management Services	Corrections	Rural Bond Bank	Other	
	Revolving Funds	Working Capital Revolving	Operating		
<b>Assets:</b>					
Cash and cash equivalents.....	\$ 33,049	\$ 4,019	\$ 298	\$ 3,571	\$ 40,937
Receivables, net:					
Intergovernmental.....	113	89	18,225	34	18,461
Other.....	4,511	347	625	133	5,616
Due from other funds.....	177,830	5,988		665	184,483
Inventories.....	2,326	8,892		340	11,558
Prepaid expenses.....	840	13	4		857
Loans and notes receivable.....	349				349
<b>Total current assets</b>	<b>219,018</b>	<b>19,348</b>	<b>19,152</b>	<b>4,743</b>	<b>262,261</b>
Investments.....			2,716		2,716
Loans and notes receivable.....	298				298
Restricted assets.....	121		2,300		2,421
Property, plant and equipment, net.....	71,504	8,349	47	2,232	82,132
Other assets.....		14			14
<b>Total assets</b>	<b>\$ 290,941</b>	<b>\$ 27,711</b>	<b>\$ 24,215</b>	<b>\$ 6,975</b>	<b>\$ 349,842</b>
<b>Liabilities:</b>					
Accounts payable and accrued liabilities.....	\$ 175,534	\$ 3,501	\$ 7	\$ 516	\$ 179,558
Intergovernmental payables.....	5,145		124		5,269
Due to other funds.....	1,656	315	16	72	2,059
Deferred revenues.....	77	48			125
Revenue bonds payable.....			630		630
Other liabilities.....	24,587	938	625	1,039	27,189
<b>Total current liabilities</b>	<b>206,999</b>	<b>4,802</b>	<b>1,402</b>	<b>1,627</b>	<b>214,830</b>
Revenue bonds payable.....			19,655		19,655
Other obligations.....	40,322	19		733	41,074
<b>Total liabilities</b>	<b>247,321</b>	<b>4,821</b>	<b>21,057</b>	<b>2,360</b>	<b>275,559</b>
<b>Fund equity:</b>					
Contributed capital.....	12,363	7,110	2,789	999	23,261
Retained earnings:					
Reserved for revenue bond and note retirement.....			187		187
Unreserved.....	31,257	15,780	182	3,616	50,835
<b>Total fund equity</b>	<b>43,620</b>	<b>22,890</b>	<b>3,158</b>	<b>4,615</b>	<b>74,283</b>
<b>Total liabilities and fund equity</b>	<b>\$ 290,941</b>	<b>\$ 27,711</b>	<b>\$ 24,215</b>	<b>\$ 6,975</b>	<b>\$ 349,842</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenses and**  
**Changes in Retained Earnings**  
**Internal Service Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Departments		Agencies, Boards and Authorities		Total
	Central Management Services	Corrections	Rural Bond Bank	Other	
	Revolving Funds	Working Capital Revolving	Operating		
<b>Operating revenues:</b>					
Charges for sales and services.....	\$ 688,238	\$ 32,857		\$ 11,018	\$ 732,113
Interest and other investment income.....			\$ 1,035	53	1,088
Other.....	8,528	327	308	15	9,178
<b>Total operating revenues</b>	<b>696,766</b>	<b>33,184</b>	<b>1,343</b>	<b>11,086</b>	<b>742,379</b>
<b>Operating expenses:</b>					
Costs of sales and services.....	111,873	26,970		8,122	146,965
Benefit payments and refunds.....	508,761				508,761
Interest.....	4,853		720	8	5,581
General and administrative.....	31,431	3,876	350	2,232	37,889
Depreciation.....	27,001	1,379	5	566	28,951
Other.....	2,286		350		2,636
<b>Total operating expenses</b>	<b>686,205</b>	<b>32,225</b>	<b>1,425</b>	<b>10,928</b>	<b>730,783</b>
<b>Operating income (loss)</b>	<b>10,561</b>	<b>959</b>	<b>(82)</b>	<b>158</b>	<b>11,596</b>
<b>Nonoperating revenues (expenses):</b>					
Investment income.....	648	5	58		711
Interest expense.....	(168)	(3)		(50)	(221)
Other revenues.....		551		813	1,364
Other expenses.....	(4,232)	(48)		(447)	(4,727)
<b>Income (loss) before operating transfers</b>	<b>6,809</b>	<b>1,464</b>	<b>(24)</b>	<b>474</b>	<b>8,723</b>
Operating transfers-in.....			400	160	560
Operating transfers-out.....		(1,844)		(812)	(2,656)
<b>Net income (loss)</b>	<b>6,809</b>	<b>(380)</b>	<b>376</b>	<b>(178)</b>	<b>6,627</b>
Retained earnings (deficit), July 1, 1991, as previously reported	24,448	16,160	(7)	2,993	43,594
Reclassification of retained earnings				801	801
Retained earnings (deficit), July 1, 1991, as restated	24,448	16,160	(7)	3,794	44,395
<b>Retained earnings, June 30, 1992</b>	<b>\$ 31,257</b>	<b>\$ 15,780</b>	<b>\$ 369</b>	<b>\$ 3,616</b>	<b>\$ 51,022</b>

**STATE OF ILLINOIS**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Departments		Agencies, Boards and Authorities		Total
	Central Management Services	Corrections	Rural Bond Bank	Other	
	Revolving Funds	Working Capital Revolving	Operating		
<b>Cash flows from operating activities:</b>					
Cash received from sales and services.....	\$ 646,719	\$ 31,394		\$ 11,125	\$ 689,238
Cash payments to suppliers for goods and services.....	(587,008)	(19,162)		(5,362)	(611,532)
Cash payments to employees for services.....	(25,468)	(9,450)		(4,213)	(39,131)
Cash receipts from other operating activities.....	91		\$ 1,313	80	1,484
Cash payments to other operating activities.....		(375)	(12,689)	(925)	(13,989)
Net cash provided by (used in) operating activities	<u>34,334</u>	<u>2,407</u>	<u>(11,376)</u>	<u>705</u>	<u>26,070</u>
<b>Cash flows from noncapital financing activities:</b>					
Operating transfers-in from other funds.....			400	160	560
Operating transfers-out to other funds.....		(1,844)		(812)	(2,656)
Other.....		86			86
Residual equity transfers-out.....			(2,500)		(2,500)
Net cash (used in) noncapital financing activities		<u>(1,758)</u>	<u>(2,100)</u>	<u>(652)</u>	<u>(4,510)</u>
<b>Cash flows from capital and related financing activities:</b>					
Proceeds from sale of revenue bonds.....			13,625		13,625
Acquisition and construction of capital assets.....	(14,031)	(1,266)	(17)	(247)	(15,561)
Principal paid on bond maturities and equipment contracts.....	(24,106)	(12)	(95)	(305)	(24,518)
Interest paid on bond maturities and equipment contracts.....	(168)	(3)		(50)	(221)
Other.....	13,033	50			13,083
Net cash provided by (used in) capital and related financing activities	<u>(25,272)</u>	<u>(1,231)</u>	<u>13,513</u>	<u>(602)</u>	<u>(13,592)</u>
<b>Cash flows from investing activities:</b>					
Proceeds from sale and maturities of investment securities.....			58		58
Interest and dividends on investments.....	587	5			592
Net cash provided by investing activities	<u>587</u>	<u>5</u>	<u>58</u>		<u>650</u>
<b>Net Increase (decrease) in cash and cash equivalents</b>	<u>9,649</u>	<u>(577)</u>	<u>95</u>	<u>(549)</u>	<u>8,618</u>
Cash and cash equivalents, July 1, 1991, as previously reported	23,400	4,596	203	3,365	31,564
Reclassification of fund				755	755
Cash and cash equivalents, July 1, 1991, as restated	<u>23,400</u>	<u>4,596</u>	<u>203</u>	<u>4,120</u>	<u>32,319</u>
<b>Cash and cash equivalents, June 30, 1992</b>	<u>\$ 33,049</u>	<u>\$ 4,019</u>	<u>\$ 298</u>	<u>\$ 3,571</u>	<u>\$ 40,937</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>					
Operating income (loss)	\$ 10,561	\$ 959	\$ (82)	\$ 158	\$ 11,596
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation.....	27,001	1,379	5	566	28,951
Provision for uncollectible accounts.....	439			8	447
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable.....	(300)	(73)	(12,581)	65	(12,889)
(Increase) decrease in due from other funds.....	(42,968)	(1,006)		69	(43,905)
(Increase) decrease in inventory.....	318	(900)		(92)	(674)
(Increase) decrease in prepaid expenses.....	(840)	(7)	(4)		(851)
Increase (decrease) in accounts payable and accrued liabilities.....	46,433	1,358	(186)	(58)	47,547
Increase (decrease) in intergovernmental payables.....			110		110
Increase (decrease) in due to other funds.....	816	177	12	(19)	986
Increase (decrease) in deferred revenues.....	(114)	33			(81)
Increase (decrease) in other liabilities.....	(104)	18	625	13	552
Other.....	(6,908)	469	725	(5)	(5,719)
Total adjustments	<u>23,773</u>	<u>1,448</u>	<u>(11,294)</u>	<u>547</u>	<u>14,474</u>
<b>Net cash provided by (used in) operating activities</b>	<u>\$ 34,334</u>	<u>\$ 2,407</u>	<u>\$ (11,376)</u>	<u>\$ 705</u>	<u>\$ 26,070</u>
<b>Noncash investing, capital, and financing activities:</b>					
<b>Capital leases (initial year):</b>					
Fair market value	\$ 8,240	\$ ---	\$ ---	\$ ---	\$ 8,240
Current year cash (disbursements)	\$ (585)	\$ ---	\$ ---	\$ ---	\$ (585)
<b>Installment purchases (Initial year):</b>					
Fair market value	\$ 8,756	\$ 44	\$ ---	\$ 1,053	\$ 9,853
Current year cash (disbursements)	\$ (901)	\$ (13)	\$ ---	\$ (202)	\$ (1,116)
<b>Transfers from General Fixed Assets:</b>					
Fair market value	\$ ---	\$ 1,656	\$ ---	\$ ---	\$ 1,656

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Internal Service Funds**  
**Department of Central Management Services**  
**June 30, 1992**  
**(Expressed in Thousands)**

	State Garage Revolving	Statistical Services Revolving	Office Supplies Revolving	Communications Revolving	Health Insurance Reserve	Total
<b>Assets:</b>						
Cash and cash equivalents.....	\$ 1,193	\$ 4,462	\$ 947	\$ 8,181	\$ 18,266	\$ 33,049
Receivables, net:						
Intergovernmental.....	27	50		36		113
Other.....	45	45		4,372	49	4,511
Due from other funds.....	5,746	12,914	864	20,227	138,079	177,830
Inventories.....	1,653	39	634			2,326
Prepaid expenses.....		30			810	840
Loans and notes receivable.....		349				349
<b>Total current assets</b>	<b>8,664</b>	<b>17,889</b>	<b>2,445</b>	<b>32,816</b>	<b>157,204</b>	<b>219,018</b>
Loans and notes receivable.....		298				298
Restricted assets.....	121					121
Property, plant and equipment, net.....	2,810	30,039	9	38,646		71,504
<b>Total assets</b>	<b>\$ 11,595</b>	<b>\$ 48,226</b>	<b>\$ 2,454</b>	<b>\$ 71,462</b>	<b>\$ 157,204</b>	<b>\$ 290,941</b>
<b>Liabilities:</b>						
Accounts payable and accrued liabilities..	\$ 4,530	\$ 1,952	\$ 191	\$ 11,726	\$ 157,135	\$ 175,534
Intergovernmental payables.....		5,145				5,145
Due to other funds.....	269	639	97	651		1,656
Deferred revenues.....				77		77
Other liabilities.....	1,527	12,756	71	10,164	69	24,587
<b>Total current liabilities</b>	<b>6,326</b>	<b>20,492</b>	<b>359</b>	<b>22,618</b>	<b>157,204</b>	<b>206,999</b>
Other obligations.....	1,729	8,788		29,805		40,322
<b>Total liabilities</b>	<b>8,055</b>	<b>29,280</b>	<b>359</b>	<b>52,423</b>	<b>157,204</b>	<b>247,321</b>
<b>Fund equity:</b>						
Contributed capital.....	1,078	9,157	321	1,807		12,363
Retained earnings, unreserved.....	2,462	9,789	1,774	17,232		31,257
<b>Total fund equity</b>	<b>3,540</b>	<b>18,946</b>	<b>2,095</b>	<b>19,039</b>		<b>43,620</b>
<b>Total liabilities and fund equity</b>	<b>\$ 11,595</b>	<b>\$ 48,226</b>	<b>\$ 2,454</b>	<b>\$ 71,462</b>	<b>\$ 157,204</b>	<b>\$ 290,941</b>

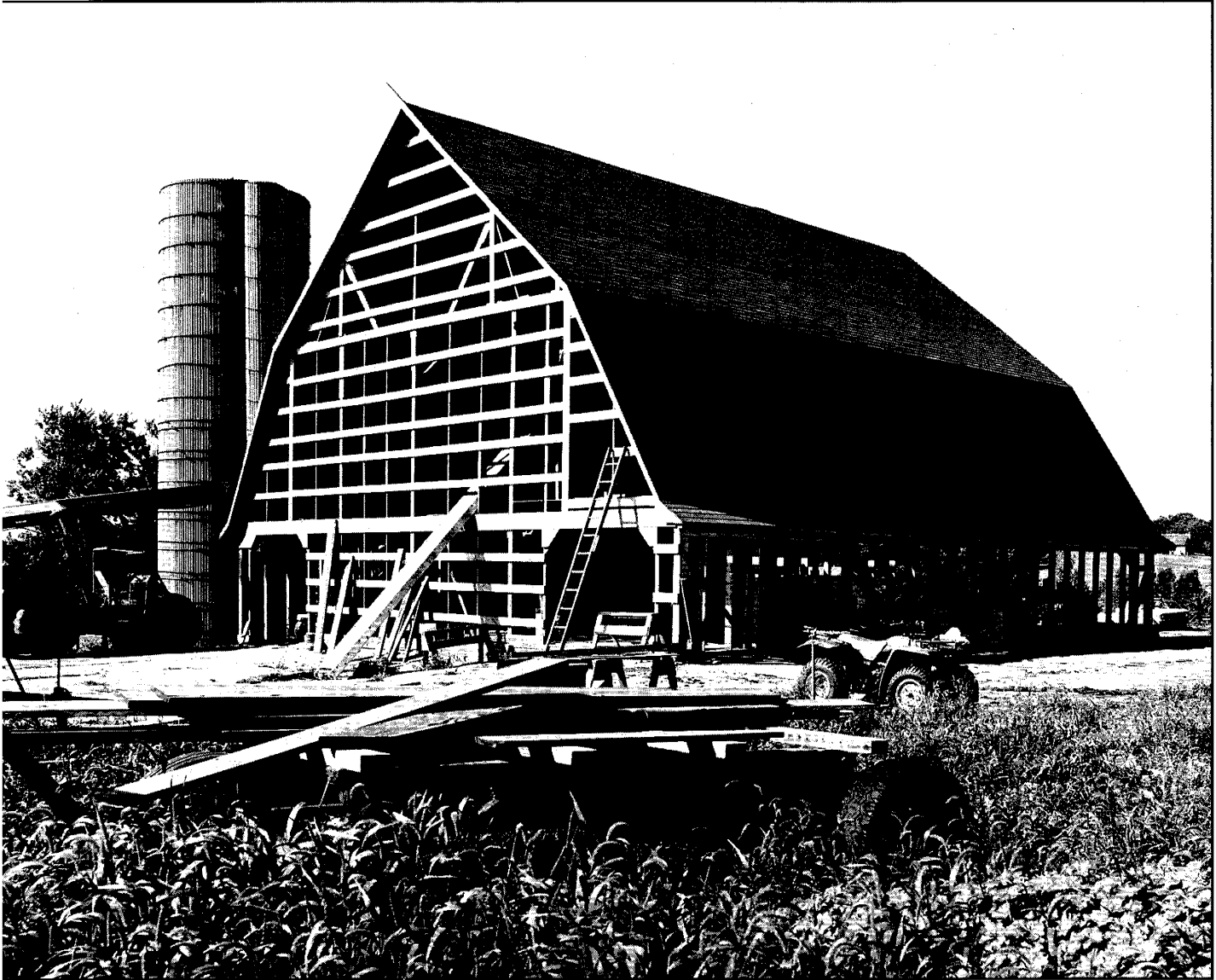
**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenses**  
**and Changes in Retained Earnings**  
**Internal Service Funds**  
**Department of Central Management Services**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	State Garage Revolving	Statistical Services Revolving	Office Supplies Revolving	Communications Revolving	Health Insurance Reserve	Total
<b>Operating revenues:</b>						
Charges for sales and services.....	\$ 26,049	\$ 45,425	\$ 2,909	\$ 90,241	\$ 523,614	\$ 688,238
Other.....	91		6	8,431		8,528
<b>Total operating revenues</b>	<b>26,140</b>	<b>45,425</b>	<b>2,915</b>	<b>98,672</b>	<b>523,614</b>	<b>696,766</b>
<b>Operating expenses:</b>						
Costs of sales and services.....	18,805	25,079	2,125	65,864		111,873
Benefit payments and refunds.....					508,761	508,761
Interest.....		1,248		3,605		4,853
General and administrative.....	5,336	4,339	602	5,665	15,489	31,431
Depreciation.....	758	12,094	5	14,144		27,001
Other.....	1,018	259	29	980		2,286
<b>Total operating expenses</b>	<b>25,917</b>	<b>43,019</b>	<b>2,761</b>	<b>90,258</b>	<b>524,250</b>	<b>686,205</b>
<b>Operating income (loss)</b>	<b>223</b>	<b>2,406</b>	<b>154</b>	<b>8,414</b>	<b>(636)</b>	<b>10,561</b>
<b>Nonoperating revenues (expenses):</b>						
Investment income.....	12				636	648
Interest expense.....	(168)					(168)
Other expenses.....	(481)	(3,751)				(4,232)
<b>Net income (loss)</b>	<b>(414)</b>	<b>(1,345)</b>	<b>154</b>	<b>8,414</b>	<b>--</b>	<b>6,809</b>
Retained earnings, July 1, 1991	2,876	11,134	1,620	8,818		24,448
<b>Retained earnings, June 30, 1992</b>	<b>\$ 2,462</b>	<b>\$ 9,789</b>	<b>\$ 1,774</b>	<b>\$ 17,232</b>	<b>\$ --</b>	<b>\$ 31,257</b>

**STATE OF ILLINOIS**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**Department of Central Management Services**  
**June 30, 1992**  
**(Expressed in Thousands)**

	State Garage Revolving	Statistical Services Revolving	Office Supplies Revolving	Communications Revolving	Health Insurance Reserve	Total
<b>Cash flows from operating activities:</b>						
Cash received from sales and services.....	\$ 25,931	\$ 37,878	\$ 2,678	\$ 88,415	\$ 491,817	\$ 646,719
Cash payments to suppliers for goods and services.....	(16,821)	(18,575)	(2,384)	(71,481)	(477,747)	(587,008)
Cash payments to employees for services.....	(7,868)	(13,225)	(427)	(3,948)		(25,468)
Cash receipts from other operating activities.....	91					91
Net cash provided by (used in) operating activities	1,333	6,078	(133)	12,986	14,070	34,334
<b>Cash flows from capital and related financing activities:</b>						
Acquisition and construction of capital assets.....	(80)	(13,874)		(77)		(14,031)
Principal paid on bond maturities and equipment contracts.....	(711)	(11,372)		(12,023)		(24,106)
Interest paid on bond maturities and equipment contracts.....	(168)					(168)
Other.....		13,033				13,033
Net cash (used in) capital and related financing activities	(959)	(12,213)		(12,100)		(25,272)
<b>Cash flows from investing activities:</b>						
Interest and dividends on investments.....					587	587
Net increase (decrease) in cash and cash equivalents	374	(6,135)	(133)	886	14,657	9,649
Cash and cash equivalents, July 1, 1991	819	10,597	1,080	7,295	3,609	23,400
Cash and cash equivalents, June 30, 1992	\$ 1,193	\$ 4,462	\$ 947	\$ 8,181	\$ 18,266	\$ 33,049
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>						
Operating income (loss)	\$ 223	\$ 2,406	\$ 154	\$ 8,414	\$ (636)	\$ 10,561
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation.....	758	12,094	5	14,144		27,001
Provision for uncollectible accounts.....	44	212	13	169	1	439
Changes in assets and liabilities:						
(Increase) decrease in accounts receivable.....	(56)	113	2	(359)		(300)
(Increase) decrease in due from other funds.....	(62)	(6,480)	(219)	(4,410)	(31,797)	(42,968)
(Increase) decrease in inventory.....	57	71	190			318
(Increase) decrease in prepaid expenses.....		(30)			(810)	(840)
Increase (decrease) in accounts payable and accrued liabilities....	262	(1,779)	(302)	1,009	47,243	46,433
Increase (decrease) in due to other funds.....	192	354	19	261		816
Increase (decrease) in deferred revenues.....		(8)		(106)		(114)
Increase (decrease) in other liabilities.....	(75)	(103)	7	(2)	69	(104)
Other.....		(772)	(2)	(6,134)		(6,908)
Total adjustments	1,110	3,672	(287)	4,572	14,706	23,773
Net cash provided by (used in) operating activities	\$ 1,333	\$ 6,078	\$ (133)	\$ 12,986	\$ 14,070	\$ 34,334
<b>Noncash investing, capital, and financing activities:</b>						
<b>Capital leases (Initial year):</b>						
Fair market value	\$ 110	\$ ---	\$ ---	\$ 8,130	\$ ---	\$ 8,240
Current year cash (disbursements)	\$ ---	\$ ---	\$ ---	\$ (585)	\$ ---	\$ (585)
<b>Installment purchases (Initial year):</b>						
Fair market value	\$ ---	\$ 8,756	\$ ---	\$ ---	\$ ---	\$ 8,756
Current year cash (disbursements)	\$ ---	\$ (901)	\$ ---	\$ ---	\$ ---	\$ (901)

**This Page Intentionally Left Blank**



Gambrel Roof High Ridge Barn, 1912, Kewanee, Illinois

**TRUST AND AGENCY FUNDS**

Trust and Agency Funds are maintained to account for assets held by the State acting in the capacity of trustee or agent.

## SIGNIFICANT TRUST AND AGENCY FUNDS DESCRIPTIONS

### TRUST FUNDS:

#### Department of Employment Security

Unemployment Compensation Trust Fund—to provide for unemployment insurance benefit claims. Funding is through employer contributions and Federal Unemployment Trust advances.

#### State Pension Funds

See Note 10 on page 35 for description of pension funds.

### AGENCY FUNDS:

#### Treasurer

Protest Fund—to hold monies paid under protest. After thirty days, the money is transferred to the appropriate fund unless the party making that payment under protest has filed a complaint and secured a temporary injunction restraining the transfer.

Public Treasurers' Investment Pool Fund—to hold and invest public funds deposited by local Treasurers to enhance investment opportunities - in effect a mutual fund.

#### Department of Central Management Services

Deferred Compensation Plan Fund—to defer gross compensation of any State employee and invest the funds until retirement, death or extreme hardship.

#### Department of Financial Institutions

Depository Fund—to hold securities or monies of Illinois corporations guaranteeing or insuring titles to real estate. The securities and monies are held for the benefit of creditors.

#### Department of Public Aid

Public Assistance Recoveries Trust Fund—to hold monies recovered by law on behalf of the State's Public Aid recipients and third parties and to disburse funds for reimbursement of claims collected through error or mistake, and for certain administrative expenses.

#### Department of Revenue

RTA Sales Tax Fund—to collect the locally assessed 1 percent Regional Transportation Authority (RTA) sales tax in Cook County and one-fourth percent sales tax in the five contiguous counties of the RTA districts and to remit the tax collected to the RTA.

Home Rule Municipal Retailers' Occupation Tax Fund—to collect and disburse the retailers' occupation tax imposed by home rule municipalities on individuals selling tangible personal property.

#### Department of Insurance

Security Deposit Fund—to hold securities on deposit by domestic and certain foreign domiciled insurance companies in the State for protection of all policyholders, policy obligations and creditors of the companies.

#### Department of Lottery

Deferred Lottery Prize Winners Trust Fund—to hold the proceeds of investments that will be paid to Illinois State Lottery prize winners. Investment contracts are executed by the State Treasurer with the State Lottery Director's approval in a manner which ensures the timely payment to prize winners.

**This Page Intentionally Left Blank**

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Trust and Agency Funds**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Trust			Agency	Total
	Expendable	Nonexpendable Trust	Pension		
<b>Assets:</b>					
Cash and cash equivalents.....	\$ 1,022,330	\$ 1,929	\$ 393,521	\$ 1,786,199	\$ 3,203,979
Investments.....	420	36	16,740,216	1,502,367	18,243,039
Receivables, net:					
Taxes.....	238,472			57,967	296,439
Intergovernmental.....	43,871			3,899	47,770
Other.....	21,484	10	165,090	41,694	228,278
Due from other funds.....	2,888		6,687	35,793	45,368
Property, plant and equipment, net.....		104	17,467		17,571
Other assets.....				584,875	584,875
<b>Total assets</b>	<b>\$ 1,329,465</b>	<b>\$ 2,079</b>	<b>\$ 17,322,981</b>	<b>\$ 4,012,794</b>	<b>\$ 22,667,319</b>
<b>Liabilities:</b>					
Accounts payable and accrued liabilities.....	\$ 52,760		\$ 94,510	\$ 12,667	\$ 159,937
Intergovernmental payables.....	5,111	\$ 5		1,784,665	1,789,781
Due to other funds.....	4,233		193	64,798	69,224
Deferred revenues.....	6,482				6,482
Revenue bonds payable.....			11,250		11,250
Depository and other liabilities.....	5,190		15	2,150,664	2,155,869
<b>Total liabilities</b>	<b>73,776</b>	<b>5</b>	<b>105,968</b>	<b>4,012,794</b>	<b>4,192,543</b>
<b>Fund equity:</b>					
Contributed capital.....		131			131
Retained earnings, unreserved.....		1,943			1,943
Fund balances:					
Reserved for:					
Encumbrances.....	59				59
Unemployment compensation benefits.....	1,240,754				1,240,754
Net assets available for plan benefits.....			17,217,013		17,217,013
Endowment and similar funds.....	2				2
Unreserved, undesignated.....	14,874				14,874
<b>Total fund equity</b>	<b>1,255,689</b>	<b>2,074</b>	<b>17,217,013</b>		<b>18,474,776</b>
<b>Total liabilities and fund equity</b>	<b>\$ 1,329,465</b>	<b>\$ 2,079</b>	<b>\$ 17,322,981</b>	<b>\$ 4,012,794</b>	<b>\$ 22,667,319</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Expendable Trust Funds**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Elected Officials	Departments	Agencies, Boards and Authorities		
	Attorney General	Employment Security	Industrial Commission		
	Consumer Trust	Unemployment Compensation Trust	Self-Insured Employers' Liability	Other	Total
<b>Assets:</b>					
Cash and cash equivalents.....	\$ 101	\$ 1,007,523	\$ 6,940	\$ 7,766	\$ 1,022,330
Investments.....				420	420
Receivables, net:					
Taxes.....		238,472			238,472
Intergovernmental.....		43,871			43,871
Other.....	2,684	18,332	23	445	21,484
Due from other funds.....		2,373	15	500	2,888
<b>Total assets</b>	<b>\$ 2,785</b>	<b>\$ 1,310,571</b>	<b>\$ 6,978</b>	<b>\$ 9,131</b>	<b>\$ 1,329,465</b>
<b>Liabilities:</b>					
Accounts payable and accrued liabilities.....		\$ 52,192	\$ 70	\$ 498	\$ 52,760
Intergovernmental payables.....		5,111			5,111
Due to other funds.....	\$ 15	4,006	2	210	4,233
Deferred revenues.....		6,454		28	6,482
Other liabilities.....	2,770	2,054		366	5,190
<b>Total liabilities</b>	<b>2,785</b>	<b>69,817</b>	<b>72</b>	<b>1,102</b>	<b>73,776</b>
<b>Fund balances:</b>					
Reserved for:					
Encumbrances.....				59	59
Unemployment compensation benefits.....		1,240,754			1,240,754
Endowment and similar funds.....				2	2
Unreserved, undesignated.....			6,906	7,968	14,874
<b>Total fund balances</b>		<b>1,240,754</b>	<b>6,906</b>	<b>8,029</b>	<b>1,255,689</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,785</b>	<b>\$ 1,310,571</b>	<b>\$ 6,978</b>	<b>\$ 9,131</b>	<b>\$ 1,329,465</b>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenditures,**  
**Other Sources and Uses of Financial Resources**  
**and Changes in Fund Balances**  
**Expendable Trust Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	<u>Elected Officials</u>	<u>Departments</u>	<u>Agencies, Boards and Authorities</u>		
	<u>Attorney General</u>	<u>Employment Security</u>	<u>Industrial Commission</u>		
	Consumer Trust	Unemployment Compensation Trust	Self-Insured Employers' Liability	Other	Total
<b>Revenues:</b>					
Other taxes.....		\$ 964,872		\$ 731	\$ 965,603
Federal government.....		418,316			418,316
Licenses and fees.....					
Interest and other investment income.....		105,753	\$ 352	337	106,442
Other.....	\$ 140	2,282	346	16,849	19,617
<b>Total revenues</b>	<b>140</b>	<b>1,491,223</b>	<b>698</b>	<b>17,917</b>	<b>1,509,978</b>
<b>Expenditures:</b>					
<b>Current:</b>					
Health and social services.....				147	147
Social assistance.....		1,762,339	854	71	1,763,264
Education.....				2	2
General government.....	2,890			15,686	18,576
Public protection and justice.....					
Natural resources and recreation.....				96	96
Capital outlays.....				91	91
<b>Total expenditures</b>	<b>2,890</b>	<b>1,762,339</b>	<b>854</b>	<b>16,093</b>	<b>1,782,176</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(2,750)</b>	<b>(271,116)</b>	<b>(156)</b>	<b>1,824</b>	<b>(272,198)</b>
<b>Other sources (uses) of financial resources:</b>					
Operating transfers-in.....				240	240
Operating transfers-out.....		(13,118)			(13,118)
<b>Net other sources (uses) of financial resources</b>		<b>(13,118)</b>		<b>240</b>	<b>(12,878)</b>
<b>Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources</b>	<b>(2,750)</b>	<b>(284,234)</b>	<b>(156)</b>	<b>2,064</b>	<b>(285,076)</b>
Fund balances, July 1, 1991, as previously reported	2,750	1,524,988	7,062	7,385	1,542,185
Reclassification of fund balance				(1,420)	(1,420)
Fund balances, July 1, 1991, as restated	2,750	1,524,988	7,062	5,965	1,540,765
<b>Fund balances, June 30, 1992</b>	<b>\$ --</b>	<b>\$ 1,240,754</b>	<b>\$ 6,906</b>	<b>\$ 8,029</b>	<b>\$ 1,255,689</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Pension Trust Funds**  
**June 30, 1992**  
**(Expressed in Thousands)**

	General Assembly Retirement System	Judges' Retirement System	State Employees' Retirement System	Teachers' Retirement System	State Universities Retirement System
<b>Assets:</b>					
Cash and cash equivalents.....	\$ 1,080	\$ 4,123	\$ 12,413	\$ 930	\$ 374,975
Investments.....	36,627	183,415	3,257,145	9,772,715	3,511,200
Other receivables, net .....	5	223	3,855	116,587	23,534
Due from other funds.....		43	4,692		1,952
Property, plant and equipment, net.....	16	25	4,311	4,741	8,333
<b>Total assets</b>	<b>\$ 37,728</b>	<b>\$ 187,829</b>	<b>\$ 3,282,416</b>	<b>\$ 9,894,973</b>	<b>\$ 3,919,994</b>
<b>Liabilities:</b>					
Accounts payable and accrued liabilities.....	\$ 52	\$ 194	\$ 4,101	\$ 82,949	\$ 7,214
Due to other funds.....	43	8	67	62	13
Revenue bonds payable.....					11,250
Other liabilities.....	15				
<b>Total liabilities</b>	<b>110</b>	<b>202</b>	<b>4,168</b>	<b>83,011</b>	<b>18,477</b>
<b>Fund balances:</b>					
Reserved for net assets available for plan benefits.....	37,618	187,627	3,278,248	9,811,962	3,901,517
<b>Total fund balances</b>	<b>37,618</b>	<b>187,627</b>	<b>3,278,248</b>	<b>9,811,962</b>	<b>3,901,517</b>
<b>Total liabilities and fund balances</b>	<b>\$ 37,728</b>	<b>\$ 187,829</b>	<b>\$ 3,282,416</b>	<b>\$ 9,894,973</b>	<b>\$ 3,919,994</b>

State Board of Investment		
Investment	Eliminations	Total
\$ 70	\$ (70)	\$ 393,521
3,456,301	(3,477,187)	16,740,216
49,213	(28,327)	165,090
		6,687
41		17,467
<u>\$ 3,505,625</u>	<u>\$ (3,505,584)</u>	<u>\$ 17,322,981</u>

		\$ 94,510
\$ 25	\$ (25)	193
		11,250
28,371	(28,371)	15
<u>28,396</u>	<u>(28,396)</u>	<u>105,968</u>

<u>3,477,229</u>	<u>(3,477,188)</u>	<u>17,217,013</u>
<u>3,477,229</u>	<u>(3,477,188)</u>	<u>17,217,013</u>
<u>\$ 3,505,625</u>	<u>\$ (3,505,584)</u>	<u>\$ 17,322,981</u>

**STATE OF ILLINOIS**  
**Combining Statement of Revenues, Expenses**  
**and Changes in Fund Balances**  
**Pension Trust Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	General Assembly Retirement System	Judges' Retirement System	State Employees' Retirement System	Teachers' Retirement System	State Universities Retirement System
<b>Operating revenues:</b>					
Contributions:					
Employer.....	\$ 1,966	\$ 10,052	\$ 98,533	\$ 272,376	\$ 108,411
Employee.....	1,278	7,372	141,863	350,909	170,426
Interest and other investment income.....	3,976	19,722	344,238	491,970	362,314
Other.....	203			622,119	229
<b>Total operating revenues</b>	<b>7,423</b>	<b>37,146</b>	<b>584,634</b>	<b>1,737,374</b>	<b>641,380</b>
<b>Operating expenses:</b>					
Benefit payments and refunds.....	4,788	23,276	283,511	660,903	262,036
General and administrative.....	155	226	3,996	6,176	5,967
Depreciation.....	4	6	233	2,063	837
Other.....			61	3,392	783
<b>Total operating expenses</b>	<b>4,947</b>	<b>23,508</b>	<b>287,801</b>	<b>672,534</b>	<b>269,623</b>
<b>Net income</b>	<b>2,476</b>	<b>13,638</b>	<b>296,833</b>	<b>1,064,840</b>	<b>371,757</b>
Fund balances, July 1, 1991	35,142	173,989	2,981,415	8,747,122	3,529,760
<b>Fund balances, June 30, 1992</b>	<b>\$ 37,618</b>	<b>\$ 187,627</b>	<b>\$ 3,278,248</b>	<b>\$ 9,811,962</b>	<b>\$ 3,901,517</b>

State Board of Investment	Eliminations	Total
		\$ 491,338
		671,848
\$ 379,567	\$ (367,042)	1,234,745
		622,551
<u>379,567</u>	<u>(367,042)</u>	<u>3,020,482</u>
43,750	(43,750)	1,234,514
12,525		29,045
3		3,146
		4,236
<u>56,278</u>	<u>(43,750)</u>	<u>1,270,941</u>
<u>323,289</u>	<u>(323,292)</u>	<u>1,749,541</u>
<u>3,153,940</u>	<u>(3,153,896)</u>	<u>15,467,472</u>
<u>\$ 3,477,229</u>	<u>\$ (3,477,188)</u>	<u>\$ 17,217,013</u>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Agency Funds**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Elected Officials			Departments	
	Secretary of State	Treasurer	Comptroller Social Security Contributions	Central Management Services	Public Aid
<b>Assets:</b>					
Cash and cash equivalents.....	\$ 11,355	\$ 1,655,484	\$ 1,614	\$ 3,740	\$ 22,441
Investments.....				374,311	
Receivables, net:					
Taxes.....		523			
Intergovernmental.....					2,500
Other.....		918		51	40,360
Due from other funds.....			7,147	7,026	
Other assets.....					
<b>Total assets</b>	<b>\$ 11,355</b>	<b>\$ 1,656,925</b>	<b>\$ 8,761</b>	<b>\$ 385,128</b>	<b>\$ 65,301</b>
<b>Liabilities:</b>					
Accounts payable and accrued liabilities.....		\$ 293		\$ 9,597	
Intergovernmental payables.....	\$ 2,615	1,623,563	\$ 7,456		\$ 17,506
Due to other funds.....		11,794	1,305		45,743
Depository and other liabilities.....	8,740	21,275		375,531	2,052
<b>Total liabilities</b>	<b>\$ 11,355</b>	<b>\$ 1,656,925</b>	<b>\$ 8,761</b>	<b>\$ 385,128</b>	<b>\$ 65,301</b>

<u>Departments (Continued)</u>		<u>Agencies, Boards and Authorities Guardianship and Advocacy Commission</u>		
Revenue	Other Code Departments	Wards Trust	Other	Total
\$ 65,424	\$ 13,500	\$ 2,447	\$ 10,194	\$ 1,786,199
	1,128,056			1,502,367
56,467			977	57,967
	1,169		230	3,899
95	50		220	41,694
20,214	1,406			35,793
	584,875			584,875
<u>\$ 142,200</u>	<u>\$ 1,729,056</u>	<u>\$ 2,447</u>	<u>\$ 11,621</u>	<u>\$ 4,012,794</u>
\$ 87	\$ 186		\$ 2,504	\$ 12,667
129,403			4,122	1,784,665
3,890	1,424		642	64,798
8,820	1,727,446	\$ 2,447	4,353	2,150,664
<u>\$ 142,200</u>	<u>\$ 1,729,056</u>	<u>\$ 2,447</u>	<u>\$ 11,621</u>	<u>\$ 4,012,794</u>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Agency Funds**  
**Secretary of State**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Safety Responsibility	International Registration Plan	Local Funds	Total
<b>Assets:</b>				
Cash and cash equivalents.....	\$ 2,214	\$ 2,615	\$ 6,526	\$ 11,355
<b>Total assets</b>	<b>\$ 2,214</b>	<b>\$ 2,615</b>	<b>\$ 6,526</b>	<b>\$ 11,355</b>
<b>Liabilities:</b>				
Intergovernmental payables.....		\$ 2,615		\$ 2,615
Depository and other liabilities.....	\$ 2,214		\$ 6,526	8,740
<b>Total liabilities</b>	<b>\$ 2,214</b>	<b>\$ 2,615</b>	<b>\$ 6,526</b>	<b>\$ 11,355</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Agency Funds**  
**Treasurer**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Protest	Public Treasurers' Investment Pool	Total
<b>Assets:</b>			
Cash and cash equivalents.....	\$ 32,546	\$ 1,622,938	\$ 1,655,484
Receivables, net:			
Taxes.....	523		523
Other.....		918	918
<b>Total assets</b>	<b>\$ 33,069</b>	<b>\$ 1,623,856</b>	<b>\$ 1,656,925</b>
<b>Liabilities:</b>			
Accounts payable and accrued liabilities.....		\$ 293	\$ 293
Intergovernmental payables.....		1,623,563	1,623,563
Due to other funds.....	\$ 11,794		11,794
Other liabilities.....	21,275		21,275
<b>Total liabilities</b>	<b>\$ 33,069</b>	<b>\$ 1,623,856</b>	<b>\$ 1,656,925</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Agency Funds**  
**Department of Central Management Services**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Group Insurance Premium	State Employees' Deferred Compensation Plan	Total
<b>Assets:</b>			
Cash and cash equivalents.....	\$ 2,497	\$ 1,243	\$ 3,740
Investments.....		374,311	374,311
Other receivables, net.....		51	51
Due from other funds.....	7,026		7,026
<b>Total assets</b>	<b>\$ 9,523</b>	<b>\$ 375,605</b>	<b>\$ 385,128</b>
<b>Liabilities:</b>			
Accounts payable and accrued liabilities.....	\$ 9,523	\$ 74	\$ 9,597
Other liabilities.....		375,531	375,531
<b>Total liabilities</b>	<b>\$ 9,523</b>	<b>\$ 375,605</b>	<b>\$ 385,128</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Agency Funds**  
**Department of Public Aid**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Public Assistance Recoveries Trust	Social Services Block Grant	Total
<b>Assets:</b>			
Cash and cash equivalents.....	\$ 22,441		\$ 22,441
Receivables, net:			
Intergovernmental.....		\$ 2,500	2,500
Other.....	40,360		40,360
<b>Total assets</b>	<b>\$ 62,801</b>	<b>\$ 2,500</b>	<b>\$ 65,301</b>
<b>Liabilities:</b>			
Intergovernmental payables.....	\$ 17,506		\$ 17,506
Due to other funds.....	43,243	\$ 2,500	45,743
Other liabilities.....	2,052		2,052
<b>Total liabilities</b>	<b>\$ 62,801</b>	<b>\$ 2,500</b>	<b>\$ 65,301</b>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Agency Funds**  
**Department of Revenue**  
**June 30, 1992**  
**(Expressed in Thousands)**

	County Water Commission Tax	Home Rule Municipal Occupational Tax	County Option Motor Fuel Tax	Sports Facilities Tax Trust	RTA Sales Tax Trust	Metro East Mass Transit District Tax
<b>Assets:</b>						
Cash and cash equivalents.....	\$ 3,259	\$ 17,184	\$ 3,302	\$ 2,545	\$ 29,012	\$ 1,302
Receivables, net:						
Taxes.....	1,893	19,234	1,649	1,204	31,768	719
Other.....	8	27	8		49	3
Due from other funds.....					20,214	
<b>Total assets</b>	<b>\$ 5,160</b>	<b>\$ 36,445</b>	<b>\$ 4,959</b>	<b>\$ 3,749</b>	<b>\$ 81,043</b>	<b>\$ 2,024</b>
<b>Liabilities:</b>						
Accounts payable and accrued liabilities....			\$ 87			
Intergovernmental payables.....	\$ 5,160	\$ 35,717	4,860	\$ 599	\$ 81,043	\$ 2,024
Due to other funds.....		728	12	3,150		
Depository liabilities.....						
<b>Total liabilities</b>	<b>\$ 5,160</b>	<b>\$ 36,445</b>	<b>\$ 4,959</b>	<b>\$ 3,749</b>	<b>\$ 81,043</b>	<b>\$ 2,024</b>

Surety Bond	Total
\$ 8,820	\$ 65,424
	56,467
	95
	20,214
<u>\$ 8,820</u>	<u>\$ 142,200</u>
	\$ 87
	129,403
	3,890
\$ 8,820	8,820
<u>\$ 8,820</u>	<u>\$ 142,200</u>

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**Agency Funds**  
**Other Code Departments**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Corrections	Financial Institutions	Insurance	Lottery	Mental Health & Developmental Disabilities	
	Resident Trusts	Depository	Security Deposit	Deferred Lottery Prize Winners Trust	Resident Trust	Total
<b>Assets:</b>						
Cash and cash equivalents.....	\$ 1,395			\$ 8,734	\$ 3,371	\$ 13,500
Investments.....				1,127,994	62	1,128,056
Receivables, net:						
Intergovernmental.....					1,169	1,169
Other.....	31			5	14	50
Due from other funds.....	1,366				40	1,406
Other assets.....		\$ 11,531	\$ 573,344			584,875
<b>Total assets</b>	<b>\$ 2,792</b>	<b>\$ 11,531</b>	<b>\$ 573,344</b>	<b>\$ 1,136,733</b>	<b>\$ 4,656</b>	<b>\$ 1,729,056</b>
<b>Liabilities:</b>						
Accounts payable and accrued liabilities....	\$ 131				\$ 55	\$ 186
Due to other funds.....	286				1,138	1,424
Depository and other liabilities.....	2,375	\$ 11,531	\$ 573,344	\$ 1,136,733	3,463	1,727,446
<b>Total liabilities</b>	<b>\$ 2,792</b>	<b>\$ 11,531</b>	<b>\$ 573,344</b>	<b>\$ 1,136,733</b>	<b>\$ 4,656</b>	<b>\$ 1,729,056</b>

**This Page Intentionally Left Blank**

**STATE OF ILLINOIS**  
**Combining Statement of Changes in Assets and**  
**Liabilities--All Agency Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

Organization/Fund:	ASSETS					
	Cash and Cash Equivalents	Investments	Receivables			Due From Other Funds
			Taxes	Intergovern- mental	Other	
<b>Secretary of State:</b>						
<b>Safety Responsibility</b>						
Balance July 1, 1991.....	\$ 2,621					
Additions.....	1,278					
Deductions.....	1,685					
Balance June 30, 1992	<u>2,214</u>					
<b>International Registration Plan</b>						
Balance July 1, 1991.....	2,806				\$ 100	
Additions.....	100,542					
Deductions.....	100,733					100
Balance June 30, 1992	<u>2,615</u>					<u>-- --</u>
<b>Local Funds</b>						
Balance July 1, 1991.....	5,143					
Additions.....	6,315					
Deductions.....	4,932					
Balance June 30, 1992	<u>6,526</u>					
<b>Treasurer:</b>						
<b>Protest</b>						
Balance July 1, 1991.....	34,556		\$ 20			
Additions.....	11,412		523			
Deductions.....	13,422		20			
Balance June 30, 1992	<u>32,546</u>		<u>523</u>			
<b>Public Treasurers' Investment Pool</b>						
Balance July 1, 1991.....	1,220,574				\$ 9	
Additions.....	402,364				918	
Deductions.....					9	
Balance June 30, 1992	<u>1,622,938</u>				<u>918</u>	
<b>Comptroller:</b>						
<b>Social Security Contributions</b>						
Balance July 1, 1991.....	2,073				6	7,225
Additions.....	724					7,147
Deductions.....	1,183				6	7,225
Balance June 30, 1992	<u>1,614</u>				<u>-- --</u>	<u>7,147</u>
<b>Central Management Services:</b>						
<b>Group Insurance Premium Fund</b>						
Balance July 1, 1991.....	4,594					499
Additions.....	31,008					7,026
Deductions.....	33,105					499
Balance June 30, 1992	<u>2,497</u>					<u>7,026</u>
<b>State Employees' Deferred Compensation Plan</b>						
Balance July 1, 1991.....	1,026	\$ 313,685			75	
Additions.....	71,404	92,367			51	
Deductions.....	71,187	31,741			75	
Balance June 30, 1992	<u>1,243</u>	<u>374,311</u>			<u>51</u>	

ASSETS (CONT.)		LIABILITIES				
Other Assets	Total Assets	Accounts Payable and Accrued Liabilities	Intergovernmental Payables	Due To Other Funds	Depository and Other Liabilities	Total Liabilities
	\$ 2,621				\$ 2,621	\$ 2,621
	1,278				1,278	1,278
	1,685				1,685	1,685
	<u>2,214</u>				<u>2,214</u>	<u>2,214</u>
	2,906		\$ 2,906			2,906
	100,542		100,542			100,542
	100,833		100,833			100,833
	<u>2,615</u>		<u>2,615</u>			<u>2,615</u>
	5,143				5,143	5,143
	6,315				6,315	6,315
	4,932				4,932	4,932
	<u>6,526</u>				<u>6,526</u>	<u>6,526</u>
	34,576			\$ 3,233	31,343	34,576
	11,935			11,794	21,275	33,069
	13,442			3,233	31,343	34,576
	<u>33,069</u>			<u>11,794</u>	<u>21,275</u>	<u>33,069</u>
	1,220,583	\$ 242	1,220,341			1,220,583
	403,282	51	403,222			403,273
	9					
	<u>1,623,856</u>	<u>293</u>	<u>1,623,563</u>			<u>1,623,856</u>
	9,304	223	7,983	1,098		9,304
	7,871		7,356	797		8,153
	8,414	223	7,883	590		8,696
	<u>8,761</u>	<u>--</u>	<u>7,456</u>	<u>1,305</u>		<u>8,761</u>
	5,093	5,072		21		5,093
	38,034	38,034				38,034
	33,604	33,583		21		33,604
	<u>9,523</u>	<u>9,523</u>		<u>--</u>		<u>9,523</u>
	314,786	42			314,744	314,786
	163,822	74			90,923	90,997
	103,003	42			30,136	30,178
	<u>375,605</u>	<u>74</u>			<u>375,531</u>	<u>375,605</u>

(continued)

(continued)

**STATE OF ILLINOIS**  
**Combining Statement of Changes in Assets and**  
**Liabilities--All Agency Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

Organization/Fund:	ASSETS					Due From Other Funds
	Cash and Cash Equivalents	Investments	Taxes	Receivables Intergovern- mental	Other	
<b>Department of Public Aid:</b>						
Public Assistance Recoveries Trust						
Balance July 1, 1991.....	\$ 11,804				\$ 37,908	
Additions.....	103,453				66,664	
Deductions.....	92,816				64,212	
Balance June 30, 1992	<u>22,441</u>				<u>40,360</u>	
Social Services Block Grant						
Balance July 1, 1991.....				\$ 2,500		
Additions.....	131,826			134,326		
Deductions.....	131,826			134,326		
Balance June 30, 1992	<u>--</u>			<u>2,500</u>		
<b>Department of Revenue:</b>						
County Water Commission Tax						
Balance July 1, 1991.....	3,258		\$ 1,575		3	
Additions.....	3,259		1,893		8	
Deductions.....	3,258		1,575		3	
Balance June 30, 1992	<u>3,259</u>		<u>1,893</u>		<u>8</u>	
Home Rule Municipal Occupational Tax						
Balance July 1, 1991.....	14,002		14,886		9	
Additions.....	17,184		19,234		27	
Deductions.....	14,002		14,886		9	
Balance June 30, 1992	<u>17,184</u>		<u>19,234</u>		<u>27</u>	
County Option Motor Fuel Tax						
Balance July 1, 1991.....	2,460		1,616		2	
Additions.....	3,302		1,649		8	
Deductions.....	2,460		1,616		2	
Balance June 30, 1992	<u>3,302</u>		<u>1,649</u>		<u>8</u>	
Sports Facilities Tax Trust						
Balance July 1, 1991.....	2,258		1,321			
Additions.....	12,505		1,204			
Deductions.....	12,218		1,321			
Balance June 30, 1992	<u>2,545</u>		<u>1,204</u>			
RTA Sales Tax Trust						
Balance July 1, 1991.....	32,249		30,186		23	\$ 19,889
Additions.....	29,012		31,768		49	20,214
Deductions.....	32,249		30,186		23	19,889
Balance June 30, 1992	<u>29,012</u>		<u>31,768</u>		<u>49</u>	<u>20,214</u>
Metro East Mass Transit District Tax						
Balance July 1, 1991.....	1,242		597		1	
Additions.....	1,302		719		3	
Deductions.....	1,242		597		1	
Balance June 30, 1992	<u>1,302</u>		<u>719</u>		<u>3</u>	
Surety Bond						
Balance July 1, 1991.....	11,685					
Additions.....	4,556					
Deductions.....	7,421					
Balance June 30, 1992	<u>8,820</u>					

ASSETS (CONT.)		LIABILITIES				
Other Assets	Total Assets	Accounts Payable and Accrued Liabilities	Intergovernmental Payables	Due To Other Funds	Depository and Other Liabilities	Total Liabilities
	\$ 49,712		\$ 16,388	\$ 31,557	\$ 1,767	\$ 49,712
	170,117		22,275	49,954	97,888	170,117
	157,028		21,157	38,268	97,603	157,028
	<u>62,801</u>		<u>17,506</u>	<u>43,243</u>	<u>2,052</u>	<u>62,801</u>
	2,500			2,500		2,500
	266,152			134,326		134,326
	<u>266,152</u>			<u>134,326</u>		<u>134,326</u>
	<u>2,500</u>			<u>2,500</u>		<u>2,500</u>
	4,836	\$ 52	4,687	97		4,836
	5,160		5,160			5,160
	4,836	52	4,687	97		4,836
	<u>5,160</u>	<u>-- --</u>	<u>5,160</u>	<u>-- --</u>		<u>5,160</u>
	28,897	523	28,374			28,897
	36,445		35,717	728		36,445
	28,897	523	28,374			28,897
	<u>36,445</u>	<u>-- --</u>	<u>35,717</u>	<u>728</u>		<u>36,445</u>
	4,078		4,078			4,078
	4,959	87	4,860	12		4,959
	4,078		4,078			4,078
	<u>4,959</u>	<u>87</u>	<u>4,860</u>	<u>12</u>		<u>4,959</u>
	3,579		436	3,143		3,579
	13,709		599	3,150		3,749
	13,539		436	3,143		3,579
	<u>3,749</u>		<u>599</u>	<u>3,150</u>		<u>3,749</u>
	82,347	1,073	81,274			82,347
	81,043		81,043			81,043
	82,347	1,073	81,274			82,347
	<u>81,043</u>	<u>-- --</u>	<u>81,043</u>			<u>81,043</u>
	1,840	17	1,823			1,840
	2,024		2,024			2,024
	1,840	17	1,823			1,840
	<u>2,024</u>	<u>-- --</u>	<u>2,024</u>			<u>2,024</u>
	11,685				11,685	11,685
	4,556				4,556	4,556
	7,421				7,421	7,421
	<u>8,820</u>				<u>8,820</u>	<u>8,820</u>

(continued)

(continued)

**STATE OF ILLINOIS**  
**Combining Statement of Changes in Assets and**  
**Liabilities--All Agency Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

Organization/Fund:	ASSETS					
	Cash and Cash Equivalents	Investments	Taxes	Receivables Intergovern- mental	Other	Due From Other Funds
<b>Corrections:</b>						
Resident's Trust						
Balance July 1, 1991.....	\$ 1,344				\$ 19	\$ 1,167
Additions.....	51				12	199
Deductions.....						
Balance June 30, 1992	<u>1,395</u>				<u>31</u>	<u>1,366</u>
<b>Financial Institutions:</b>						
Depository						
Balance July 1, 1991.....						
Additions.....						
Deductions.....						
Balance June 30, 1992						
<b>Insurance:</b>						
Security Deposit						
Balance July 1, 1991.....						
Additions.....						
Deductions.....						
Balance June 30, 1992						
<b>Lottery:</b>						
Deferred Lottery Prize						
Winners Trust						
Balance July 1, 1991.....	2,448	\$ 955,384			11	
Additions.....	130,547	302,599			5	
Deductions.....	124,261	129,989			11	
Balance June 30, 1992	<u>8,734</u>	<u>1,127,994</u>			<u>5</u>	
<b>Mental Health &amp; Developmental</b>						
Disabilities:						
Resident's Trust						
Balance July 1, 1991.....	3,381	62		\$ 509	17	35
Additions.....	17,820			1,169	14	40
Deductions.....	17,830			509	17	35
Balance June 30, 1992	<u>3,371</u>	<u>62</u>		<u>1,169</u>	<u>14</u>	<u>40</u>
<b>Guardianship and Advocacy</b>						
Commission:						
Wards Trust						
Balance July 1, 1991.....	1,964					
Additions.....	3,795					
Deductions.....	3,312					
Balance June 30, 1992	<u>2,447</u>					
<b>Other:</b>						
Balance July 1, 1991.....	9,153		\$ 1,098	492	166	
Additions.....	471,424		977	230	67	
Deductions.....	470,383		1,098	492	13	
Balance June 30, 1992	<u>10,194</u>		<u>977</u>	<u>230</u>	<u>220</u>	
<b>Total--All Agency Funds</b>						
Balance July 1, 1991.....	1,370,641	1,269,131	51,299	3,501	38,249	28,915
Additions.....	1,555,083	394,966	57,967	135,725	67,826	34,626
Deductions.....	1,139,525	161,730	51,299	135,327	64,381	27,748
Balance June 30, 1992	<u>\$ 1,786,199</u>	<u>\$ 1,502,367</u>	<u>\$ 57,967</u>	<u>\$ 3,899</u>	<u>\$ 41,694</u>	<u>\$ 35,793</u>

ASSETS (CONT.)		LIABILITIES				
Other Assets	Total Assets	Accounts Payable and Accrued Liabilities	Intergovernmental Payables	Due To Other Funds	Depository and Other Liabilities	Total Liabilities
	\$ 2,530	\$ 72		\$ 237	\$ 2,221	\$ 2,530
	262	59		49	154	262
	<u>2,792</u>	<u>131</u>		<u>286</u>	<u>2,375</u>	<u>2,792</u>
\$ 10,515	10,515				10,515	10,515
4,564	4,564				4,564	4,564
<u>3,548</u>	<u>3,548</u>				<u>3,548</u>	<u>3,548</u>
<u>11,531</u>	<u>11,531</u>				<u>11,531</u>	<u>11,531</u>
557,560	557,560				557,560	557,560
155,475	155,475				155,475	155,475
<u>139,691</u>	<u>139,691</u>				<u>139,691</u>	<u>139,691</u>
<u>573,344</u>	<u>573,344</u>				<u>573,344</u>	<u>573,344</u>
	957,843				957,843	957,843
	433,151				308,986	308,986
	<u>254,261</u>				<u>130,096</u>	<u>130,096</u>
	<u>1,136,733</u>				<u>1,136,733</u>	<u>1,136,733</u>
	4,004	70		494	3,440	4,004
	19,043	55		1,138	16,735	17,928
	<u>18,391</u>	<u>70</u>		<u>494</u>	<u>16,712</u>	<u>17,276</u>
	<u>4,656</u>	<u>55</u>		<u>1,138</u>	<u>3,463</u>	<u>4,656</u>
	1,964				1,964	1,964
	3,795				3,795	3,795
	<u>3,312</u>				<u>3,312</u>	<u>3,312</u>
	<u>2,447</u>				<u>2,447</u>	<u>2,447</u>
	10,909	2,022	\$ 4,357	404	4,126	10,909
	472,698	13,987	426,499	712	18,516	459,714
	<u>471,986</u>	<u>13,505</u>	<u>426,734</u>	<u>474</u>	<u>18,289</u>	<u>459,002</u>
	<u>11,621</u>	<u>2,504</u>	<u>4,122</u>	<u>642</u>	<u>4,353</u>	<u>11,621</u>
568,075	3,329,811	9,408	1,372,647	42,784	1,904,972	3,329,811
160,039	2,406,232	52,347	1,089,297	202,660	730,460	2,074,764
<u>143,239</u>	<u>1,723,249</u>	<u>49,088</u>	<u>677,279</u>	<u>180,646</u>	<u>484,768</u>	<u>1,391,781</u>
<u>\$ 584,875</u>	<u>\$ 4,012,794</u>	<u>\$ 12,667</u>	<u>\$ 1,784,665</u>	<u>\$ 64,798</u>	<u>\$ 2,150,664</u>	<u>\$ 4,012,794</u>

**This Page Intentionally Left Blank**



Modified Three-Bay English Barn, 1889, Carrollton, Illinois

## **UNIVERSITY AND COLLEGE FUNDS**

The University and College Funds are maintained to account for all transactions of State universities and colleges including related foundations and associations.

**STATE OF ILLINOIS**  
**University and College Funds**  
**Narrative**  
**June 30, 1992**

The University and College Funds account for the operations of State universities and colleges, including their foundations and associations. The organizational structure for State universities and colleges includes five individual governing boards, which report to the Board of Higher Education. They are the University of Illinois Board of Trustees, Board of Trustees of Southern Illinois University, Board of Regents, Board of Governors, and Illinois Community College Board.

**University of Illinois Board of Trustees -**

This elected body was created by law on July 1, 1867, for the management of:

University of Illinois - Champaign-Urbana  
University of Illinois - Chicago  
University of Illinois - Medical Center

**Board of Trustees of Southern Illinois University -**

The Board of Trustees of Southern Illinois University was created on July 1, 1949, to operate, manage, control and maintain the University which consists of:

Southern Illinois University - Carbondale  
Southern Illinois University - Edwardsville  
Southern Illinois University - Medical Center

**Board of Regents -**

The Board of Regents was created on July 1, 1967, by the Regency Universities Act, to manage, operate, control and maintain the following universities:

Northern Illinois University  
Illinois State University  
Sangamon State University

**Board of Governors of State Colleges and Universities -**

The Teacher's College Board was charged by statute on July 2, 1951, with the authority and responsibility to manage, operate, control and maintain the following universities:

Western Illinois University  
Eastern Illinois University  
Northeastern Illinois University  
Chicago State University  
Governors State University

All rights, powers and duties vested by law in the Teacher's College Board were transferred to the Board of Governors of State Colleges and Universities by an act approved July 15, 1965.

**Illinois Community College Board -**

The State Community College of East St. Louis is the only community college to receive a direct appropriation from the General Assembly and have the members of the Board of Trustees appointed by the Governor with the advice and consent of the Senate. The State Community College of East St. Louis Board of Trustees reports to the Illinois Community College Board in a manner similar to Illinois' other district boards, which are not deemed to be a part of the State of Illinois reporting entity.

**STATE OF ILLINOIS**  
**Combining Balance Sheet**  
**University and College Funds**  
**June 30, 1992**  
**(Expressed in Thousands)**

	Current Funds			Endowment and Similar Funds
	Unrestricted	Restricted	Loan Funds	
<b>Assets:</b>				
Cash and cash equivalents.....	\$ 129,459	\$ 60,866	\$ 7,288	\$ 376
Investments.....	93,763	29,207	1,197	51,763
Receivables, net:				
Intergovernmental.....	384	6,420	106	
Other.....	77,981	35,126	81	1
Due from other funds.....	94,931	20,360		401
Inventories.....	42,844	411		
Prepaid expenses.....	3,838	150		
Loans and notes receivable.....			76,378	
Restricted assets.....				
Property, plant and equipment, net.....	67			
Other assets.....	1,974		47	649
<b>Total assets</b>	<b>\$ 445,241</b>	<b>\$ 152,540</b>	<b>\$ 85,097</b>	<b>\$ 53,190</b>
<b>Liabilities:</b>				
Accounts payable and accrued liabilities.....	\$ 356,125	\$ 19,780	\$ 27	
Intergovernmental payables.....	283	127		
Due to other funds.....	6,728	13,853		
Deferred revenues.....	47,984	1,085		
Liabilities payable from restricted assets.....		5		
Other liabilities.....	1,450			
Notes payable.....				
Revenue bonds payable.....				
Other obligations.....	60,480			
<b>Total liabilities</b>	<b>473,050</b>	<b>34,850</b>	<b>27</b>	
<b>Fund balances (deficits):</b>				
Investment in fixed assets.....				
Reserved for:				
Encumbrances.....	17,436	3,559		
Restricted fund balances.....	8,041	114,131	85,070	
Endowment and similar funds.....				\$ 53,190
Unreserved:				
Designated-other.....				
Undesignated.....	(53,286)			
<b>Total fund balances (deficit)</b>	<b>(27,809)</b>	<b>117,690</b>	<b>85,070</b>	<b>53,190</b>
<b>Total liabilities and fund balances</b>	<b>\$ 445,241</b>	<b>\$ 152,540</b>	<b>\$ 85,097</b>	<b>\$ 53,190</b>

Plant Funds							
Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant	Total Plant Funds	Agency Funds	Foundations	Total
\$ 5,762	\$ 52,973	\$ 2,496		\$ 61,231	\$ 8,752	\$ 30,350	\$ 298,322
65,792	26,342	39,590		131,724	2,866	227,602	538,122
62				62			6,972
631	1,252	1,574		3,457	7,365	1,801	125,812
44		31		75	1,444	3,773	120,984
						16	43,271
1,114	332		\$ 11,005	12,451	2	84	16,525
						644	77,022
		5,411		5,411		733	6,144
7,713			4,022,367	4,030,080		26,073	4,056,220
		1,417		1,417		3,085	7,172
<b>\$ 81,118</b>	<b>\$ 80,899</b>	<b>\$ 50,519</b>	<b>\$ 4,033,372</b>	<b>\$ 4,245,908</b>	<b>\$ 20,429</b>	<b>\$ 294,161</b>	<b>\$ 5,296,566</b>
\$ 12,449	\$ 2,307	\$ 1,865	\$ 13	\$ 16,634	\$ 1,734	\$ 8,761	\$ 403,061
							410
273	346		2,236	2,855	1,838	969	26,243
2				2	6	329	49,406
						46	51
					10,428	2,402	14,280
			12,412	12,412		5,830	18,242
54,709			338,658	393,367		60	393,427
			91,174	91,174	6,423	1,338	159,415
<b>67,433</b>	<b>2,653</b>	<b>1,865</b>	<b>444,493</b>	<b>516,444</b>	<b>20,429</b>	<b>19,735</b>	<b>1,064,535</b>
			3,588,879	3,588,879		5,988	3,594,867
7,500	929			8,429			29,424
8,391	32,404	48,654		89,449		42,957	339,648
						212,647	265,837
		197		197		613	810
(2,206)	44,716			42,510		12,221	1,445
13,685	78,246	48,654	3,588,879	3,729,464		274,426	4,232,031
<b>\$ 81,118</b>	<b>\$ 80,899</b>	<b>\$ 50,519</b>	<b>\$ 4,033,372</b>	<b>\$ 4,245,908</b>	<b>\$ 20,429</b>	<b>\$ 294,161</b>	<b>\$ 5,296,566</b>

**This Page Intentionally Left Blank**



Small Gambrel Roof Barn with Side Addition, Charleston, Illinois

### **GENERAL FIXED ASSETS ACCOUNT GROUP**

General Fixed Assets Account Group is maintained to account for fixed assets acquired or constructed for use by the State for general governmental purposes. These include all fixed assets except those accounted for in the proprietary, fiduciary and university and college fund types.

**STATE OF ILLINOIS**  
**Schedule of Changes in General Fixed Assets**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Balance July 1, 1991	Additions	Deletions/ Net Transfers	Balance June 30, 1992
Land and land improvements.....	\$ 492,617	\$ 15,567	\$ (35,219)	\$ 472,965
Buildings and building improvements.....	1,715,857	20,757	359,910	2,096,524
Equipment.....	990,740	98,353	(64,796)	1,024,297
Construction in progress.....	308,327	133,790	(345,823)	96,294
<b>Total</b>	<b>\$ 3,507,541</b>	<b>\$ 268,467</b>	<b>\$ (85,928)</b>	<b>\$ 3,690,080</b>

**STATE OF ILLINOIS**  
**Schedule of Changes in General Fixed Assets**  
**By Function**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

Function	Balance July 1, 1991	Additions	Deletions/ Net Transfers	Balance June 30, 1992
<b>General government:</b>				
Legislative.....	\$ 19,168	\$ 1,484	\$ (895)	\$ 19,757
Elected officials.....	262,909	4,898	(4,276)	263,531
Departments and agencies.....	401,506	20,278	(19,115)	402,669
<b>Total general government</b>	<b>683,583</b>	<b>26,660</b>	<b>(24,286)</b>	<b>685,957</b>
Health and social services.....	592,568	14,568	57,930	665,066
Public protection and justice.....	870,508	17,909	213,329	1,101,746
Natural resources and recreation.....	576,567	32,690	19,202	628,459
Transportation.....	340,215	29,327	(9,464)	360,078
Social assistance.....	90,967	9,332	(3,262)	97,037
Education.....	44,806	4,191	6,446	55,443
Construction in progress.....	308,327	133,790	(345,823)	96,294
<b>Total general fixed assets</b>	<b>\$ 3,507,541</b>	<b>\$ 268,467</b>	<b>\$ (85,928)</b>	<b>\$ 3,690,080</b>

**STATE OF ILLINOIS**  
**Schedule of General Fixed Assets**  
**By Function**  
**June 30, 1992**  
**(Expressed in Thousands)**

Function	Total	Land and Land Improvements	Buildings and Building Improvements	Equipment
<b>General government:</b>				
Legislative.....	\$ 19,757			\$ 19,757
Elected officials.....	263,531	\$ 5,987	\$ 178,258	79,286
Departments and agencies.....	402,669	11,192	328,581	62,896
<b>Total general government</b>	<b>685,957</b>	<b>17,179</b>	<b>506,839</b>	<b>161,939</b>
Health and social services.....	665,066	68,350	484,538	112,178
Public protection and justice.....	1,101,746	56,508	805,896	239,342
Natural resources and recreation.....	628,459	319,605	187,986	120,868
Transportation.....	360,078	10,064	76,636	273,378
Social assistance.....	97,037	94	75	96,868
Education.....	55,443	1,165	34,554	19,724
<b>Total general fixed assets     allocated to functions</b>	<b>3,593,786</b>	<b>\$ 472,965</b>	<b>\$ 2,096,524</b>	<b>\$ 1,024,297</b>
Construction in progress.....	96,294			
<b>Total general fixed assets</b>	<b>\$ 3,690,080</b>			



Victorian Barn, 1872, Sherman, Illinois

**GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP**

General Long-Term Obligations Account Group is maintained to account for the State's unmatured general obligation bonds, unfunded retirement costs, and other long-term obligations.

**STATE OF ILLINOIS**  
**Schedule of Changes in General Long-Term Obligations**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Accrued Retirement Costs	General Obligation Bonds	Special Obligation Bonds	Other Long-Term Obligations	Total
<b>Balance at July, 1, 1991</b>	\$ 5,275,968	\$ 4,306,290	\$ 1,213,940	\$ 861,993	\$ 11,658,191
Compensated absences earned.....				242,090	242,090
Increase in workers' compensation liability.....				(11,434)	(11,434)
Debt issues.....		609,794	440,735	390,720	1,441,249
Increase in lease and installment purchase obligations ....				21,245	21,245
Compensated absences taken.....				(234,754)	(234,754)
Increase in accreted value of capital appreciation bonds.....		73,144	15,069		88,213
Principal retirements and terminations.....		(565,105)	(175,406)	(212,974)	(953,485)
Excess of actuarially determined retirement costs computed in accordance with APB Opinion No. 8 over amounts recorded as expenditures in governmental fund types.....	963,448				963,448
Other.....				2,991	2,991
<b>Balance at June 30, 1992</b>	<b>\$ 6,239,416</b>	<b>\$ 4,424,123</b>	<b>\$ 1,494,338</b>	<b>\$ 1,059,877</b>	<b>\$ 13,217,754</b>

**This Page Intentionally Left Blank**



Ryan Round Barn, circa 1910, Kewanee, Illinois

## **BUDGETARY SCHEDULES**

Budgetary Schedules provide a comparison of the legally adopted budgeted amounts with actual results of operations on a budgetary (Non-GAAP) basis.

**This Page Intentionally Left Blank**

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**General Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	General Revenue			Special Account		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Income taxes.....	\$ 4,843,000	\$ 4,673,445	\$ (169,555)			
Sales taxes.....	3,117,000	2,994,291	(122,709)	\$ 1,039,000	\$ 991,833	\$ (47,167)
Public utility taxes.....	693,000	691,350	(1,650)			
Federal government.....	2,208,000	2,118,873	(89,127)			
Other.....	989,000	963,978	(25,022)			
Less:						
Refunds.....	12,495	8,146	(4,349)			
<b>Total revenues</b>	<b>11,837,505</b>	<b>11,433,791</b>	<b>(403,714)</b>	<b>1,039,000</b>	<b>991,833</b>	<b>(47,167)</b>
<b>Expenditures:</b>						
Current:						
Education.....	2,315,711	2,228,722	(86,989)			
Health and social services.....	4,801,359	4,687,999	(113,360)			
General government.....	1,048,969	986,623	(62,346)			
Transportation.....	44,168	38,753	(5,415)			
Social assistance.....	1,557,673	1,500,959	(56,714)			
Public protection and justice.....	919,859	895,519	(24,340)			
Natural resources and recreation.....	114,108	106,459	(7,649)			
Debt service:						
Principal.....	185,000	185,000	--			
Interest.....	7,716	7,716	--			
Capital outlays.....	92,948	77,329	(15,619)			
<b>Total expenditures</b>	<b>11,087,511</b>	<b>10,715,079</b>	<b>(372,432)</b>			
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>749,994</b>	<b>718,712</b>	<b>(31,282)</b>	<b>1,039,000</b>	<b>991,833</b>	<b>(47,167)</b>
<b>Other sources (uses) of financial resources:</b>						
Proceeds from general and special obligation bond issues.....	185,000	185,653	653			
Operating transfers-in.....	428,000	410,239	(17,761)			
Operating transfers-out.....	(1,504,000)	(1,440,826)	63,174	(935,000)	(934,963)	37
<b>Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources</b>	<b>(141,006)</b>	<b>(126,222)</b>	<b>14,784</b>	<b>104,000</b>	<b>56,870</b>	<b>(47,130)</b>
Budgetary fund balances (deficits), July 1, 1991	(701,446)	(701,446)	--	15,293	15,293	--
<b>Budgetary fund balance (deficits), June 30, 1992</b>	<b>\$ (842,452)</b>	<b>\$ (827,668)</b>	<b>\$ 14,784</b>	<b>\$ 119,293</b>	<b>\$ 72,163</b>	<b>\$ (47,130)</b>

Education Assistance			Common School			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 395,000	\$ 380,428	\$ (14,572)				\$ 5,238,000	\$ 5,053,873	\$ (184,127)
			\$ 12,000	\$ 12,000	\$ --	4,156,000	3,986,124	(169,876)
						705,000	703,350	(1,650)
						2,208,000	2,118,873	(89,127)
8,000	8,000	--	177,000	177,286	286	1,174,000	1,149,264	(24,736)
						12,495	8,146	(4,349)
403,000	388,428	(14,572)	189,000	189,286	286	13,468,505	13,003,338	(465,167)
390,287	377,666	(12,621)	2,270,903	2,261,071	(9,832)	4,976,901	4,867,459	(109,442)
						4,801,359	4,687,999	(113,360)
						1,048,969	986,623	(62,346)
						44,168	38,753	(5,415)
						1,557,673	1,500,959	(56,714)
						919,859	895,519	(24,340)
						114,108	106,459	(7,649)
						185,000	185,000	--
						7,716	7,716	--
5,106	4,866	(240)				98,054	82,195	(15,859)
395,393	382,532	(12,861)	2,270,903	2,261,071	(9,832)	13,753,807	13,358,682	(395,125)
7,607	5,896	(1,711)	(2,081,903)	(2,071,785)	10,118	(285,302)	(355,344)	(70,042)
						185,000	185,653	653
			1,894,000	1,914,099	20,099	2,322,000	2,324,338	2,338
						(2,439,000)	(2,375,789)	63,211
7,607	5,896	(1,711)	(187,903)	(157,686)	30,217	(217,302)	(221,142)	(3,840)
(12,708)	(12,708)	--	33,051	33,051	--	(665,810)	(665,810)	--
\$ (5,101)	\$ (6,812)	\$ (1,711)	\$ (154,852)	\$ (124,635)	\$ 30,217	\$ (883,112)	\$ (886,952)	\$ (3,840)

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Highway Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Road			Motor Fuel Tax-State		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Motor fuel taxes.....				\$ 1,038,000	\$ 1,033,459	\$ (4,541)
Federal government.....	\$ 512,400	\$ 493,883	\$ (18,517)			
Other.....	465,800	418,682	(47,118)			
<b>Less:</b>						
Refunds.....	1,317	1,307	(10)	24,750	19,433	(5,317)
<b>Total revenues</b>	<b>976,883</b>	<b>911,258</b>	<b>(65,625)</b>	<b>1,013,250</b>	<b>1,014,026</b>	<b>776</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government.....	192,131	189,152	(2,979)	18,456	17,671	(785)
Transportation.....	1,064,052	1,044,154	(19,898)	7,636	7,204	(432)
Social assistance.....	1,309	1,114	(195)			
Public protection and justice.....	53,596	53,346	(250)			
Capital outlays.....	38,680	36,546	(2,134)	87	85	(2)
<b>Total expenditures</b>	<b>1,349,768</b>	<b>1,324,312</b>	<b>(25,456)</b>	<b>26,179</b>	<b>24,960</b>	<b>(1,219)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(372,885)</b>	<b>(413,054)</b>	<b>(40,169)</b>	<b>987,071</b>	<b>989,066</b>	<b>1,995</b>
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in.....	398,290	388,094	(10,196)	74,800	39,836	(34,964)
Operating transfers-out.....	(196,500)	(200,709)	(4,209)	(1,060,800)	(1,025,181)	35,619
<b>Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources</b>	<b>(171,095)</b>	<b>(225,669)</b>	<b>(54,574)</b>	<b>1,071</b>	<b>3,721</b>	<b>2,650</b>
Budgetary fund balances (deficits), July 1, 1991	208,735	208,735	--	86,840	86,840	--
<b>Budgetary fund balances (deficits), June 30, 1992</b>	<b>\$ 37,640</b>	<b>\$ (16,934)</b>	<b>\$ (54,574)</b>	<b>\$ 87,911</b>	<b>\$ 90,561</b>	<b>\$ 2,650</b>

Grade Crossing Protection			State Construction Account			Motor Fuel Tax-Counties		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			\$ 248,000	\$ 254,469	\$ 6,469			
			248,000	254,469	6,469			
\$ 12,199	\$ 12,136	\$ (63)	557,628	557,628	--	\$ 155,700	\$ 140,180	\$ (15,520)
12,199	12,136	(63)	557,628	557,628	--	155,700	140,180	(15,520)
(12,199)	(12,136)	63	(309,628)	(303,159)	6,469	(155,700)	(140,180)	15,520
18,000	18,000	--	273,670	265,530	(8,140)	143,800	139,773	(4,027)
(750)	(12,333)	(11,583)	(35,000)	(35,000)	--			
5,051	(6,469)	(11,520)	(70,958)	(72,629)	(1,671)	(11,900)	(407)	11,493
37,318	37,318	--	120,150	120,150	--	(12,415)	(12,415)	--
\$ 42,369	\$ 30,849	\$ (11,520)	\$ 49,192	\$ 47,521	\$ (1,671)	\$ (24,315)	\$ (12,822)	\$ 11,493

(continued)

(continued)

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Highway Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Motor Fuel Tax-Municipalities			Motor Fuel Tax-Township		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Motor fuel taxes.....						
Federal government.....						
Other.....						
Less:						
Refunds.....						
<b>Total revenues</b>						
<b>Expenditures:</b>						
Current:						
General government.....						
Transportation.....	\$ 218,300	\$ 196,595	\$ (21,705)	\$ 70,700	\$ 63,624	\$ (7,076)
Social assistance.....						
Public protection and justice.....						
Capital outlays.....						
<b>Total expenditures</b>	<b>218,300</b>	<b>196,595</b>	<b>(21,705)</b>	<b>70,700</b>	<b>63,624</b>	<b>(7,076)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(218,300)</b>	<b>(196,595)</b>	<b>21,705</b>	<b>(70,700)</b>	<b>(63,624)</b>	<b>7,076</b>
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in.....	201,700	196,025	(5,675)	65,300	63,439	(1,861)
Operating transfers-out.....						
<b>Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources</b>	<b>(16,600)</b>	<b>(570)</b>	<b>16,030</b>	<b>(5,400)</b>	<b>(185)</b>	<b>5,215</b>
Budgetary fund balances (deficits), July 1, 1991	(17,412)	(17,412)	--	(5,635)	(5,635)	--
<b>Budgetary fund balances (deficits), June 30, 1992</b>	<b>\$ (34,012)</b>	<b>\$ (17,982)</b>	<b>\$ 16,030</b>	<b>\$ (11,035)</b>	<b>\$ (5,820)</b>	<b>\$ 5,215</b>

Total		
Final Budget	Actual	Variance Over (Under)
\$ 1,038,000	\$ 1,033,459	\$ (4,541)
512,400	493,883	(18,517)
713,800	673,151	(40,649)
<u>26,067</u>	<u>20,740</u>	<u>(5,327)</u>
<u>2,238,133</u>	<u>2,179,753</u>	<u>(58,380)</u>
210,587	206,823	(3,764)
2,086,215	2,021,521	(64,694)
1,309	1,114	(195)
53,596	53,346	(250)
<u>38,767</u>	<u>36,631</u>	<u>(2,136)</u>
<u>2,390,474</u>	<u>2,319,435</u>	<u>(71,039)</u>
<u>(152,341)</u>	<u>(139,682)</u>	<u>12,659</u>
1,175,560	1,110,697	(64,863)
<u>(1,293,050)</u>	<u>(1,273,223)</u>	<u>19,827</u>
<u>(269,831)</u>	<u>(302,208)</u>	<u>(32,377)</u>
<u>417,581</u>	<u>417,581</u>	<u>--</u>
<u>\$ 147,750</u>	<u>\$ 115,373</u>	<u>\$ (32,377)</u>

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**University Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Board of Governors			Board of Regents		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....						
Other.....	\$ 65,000	\$ 61,533	\$ (3,467)	\$ 69,877	\$ 67,777	\$ (2,100)
Less:						
Refunds.....						
<b>Total revenues</b>	<b>65,000</b>	<b>61,533</b>	<b>(3,467)</b>	<b>69,877</b>	<b>67,777</b>	<b>(2,100)</b>
<b>Expenditures:</b>						
Current:						
Education.....	63,097	62,945	(152)	64,589	64,204	(385)
Capital outlays.....	4,543	4,518	(25)	4,027	4,016	(11)
<b>Total expenditures</b>	<b>67,640</b>	<b>67,463</b>	<b>(177)</b>	<b>68,616</b>	<b>68,220</b>	<b>(396)</b>
<b>Excess (deficiency) of revenues     over (under) expenditures</b>	<b>(2,640)</b>	<b>(5,930)</b>	<b>(3,290)</b>	<b>1,261</b>	<b>(443)</b>	<b>(1,704)</b>
<b>Other (uses) of financial resources:</b>						
Operating transfers-out.....						
<b>Excess (deficiency) of revenues     over expenditures and other (uses)     of financial resources</b>	<b>(2,640)</b>	<b>(5,930)</b>	<b>(3,290)</b>	<b>1,261</b>	<b>(443)</b>	<b>(1,704)</b>
Budgetary fund balances (deficits), July 1, 1991	5,370	5,370	--	(274)	(274)	--
<b>Budgetary fund balance (deficits), June 30, 1992</b>	<b>\$ 2,730</b>	<b>\$ (560)</b>	<b>\$ (3,290)</b>	<b>\$ 987</b>	<b>\$ (717)</b>	<b>\$ (1,704)</b>

Southern Illinois University Income			University of Illinois Income		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 60,000	\$ 59,675	\$ (325)	\$ 123,500	\$ 130,132	\$ 6,632
60,000	59,675	(325)	123,500	130,132	6,632
54,735	54,474	(261)	119,994	119,987	(7)
4,098	4,090	(8)	9,956	9,956	--
58,833	58,564	(269)	129,950	129,943	(7)
1,167	1,111	(56)	(6,450)	189	6,639
1,167	1,111	(56)	(6,450)	189	6,639
(2,786)	(2,786)	--	(6,725)	(6,725)	--
\$ (1,619)	\$ (1,675)	\$ (56)	\$ (13,175)	\$ (6,536)	\$ 6,639

(continued)

(continued)

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures,**  
**Sources and Uses of Financial Resources and Changes**  
**and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**University Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Other			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....	\$ --	\$ 16	\$ 16	\$ --	\$ 16	\$ 16
Other.....	6,623	5,673	(950)	325,000	324,790	(210)
Less:						
Refunds.....	37	37	--	37	37	--
<b>Total revenues</b>	<b>6,586</b>	<b>5,652</b>	<b>(934)</b>	<b>324,963</b>	<b>324,769</b>	<b>(194)</b>
<b>Expenditures:</b>						
Current:						
Education.....	5,381	4,606	(775)	307,796	306,216	(1,580)
Capital outlays.....	761	761	--	23,385	23,341	(44)
<b>Total expenditures</b>	<b>6,142</b>	<b>5,367</b>	<b>(775)</b>	<b>331,181</b>	<b>329,557</b>	<b>(1,624)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>444</b>	<b>285</b>	<b>(159)</b>	<b>(6,218)</b>	<b>(4,788)</b>	<b>1,430</b>
<b>Other (uses) of financial resources:</b>						
Operating transfers-out.....	--	(87)	(87)	--	(87)	(87)
<b>Excess (deficiency) of revenues over expenditures and other (uses) of financial resources</b>	<b>444</b>	<b>198</b>	<b>(246)</b>	<b>(6,218)</b>	<b>(4,875)</b>	<b>1,343</b>
Budgetary fund balances (deficits), July 1, 1991	935	935	--	(3,480)	(3,480)	--
<b>Budgetary fund balance (deficits), June 30, 1992</b>	<b>\$ 1,379</b>	<b>\$ 1,133</b>	<b>\$ (246)</b>	<b>\$ (9,698)</b>	<b>\$ (8,355)</b>	<b>\$ 1,343</b>

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**University Funds**  
**Board of Governors**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Governors State Income			Chicago State Income		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Other.....	\$ 6,183	\$ 5,853	\$ (330)	\$ 9,595	\$ 9,083	\$ (512)
<b>Total revenues</b>	<b>6,183</b>	<b>5,853</b>	<b>(330)</b>	<b>9,595</b>	<b>9,083</b>	<b>(512)</b>
<b>Expenditures:</b>						
Current:						
Education.....	6,097	6,025	(72)	8,523	8,522	(1)
Capital outlays.....	365	364	(1)	874	868	(6)
<b>Total expenditures</b>	<b>6,462</b>	<b>6,389</b>	<b>(73)</b>	<b>9,397</b>	<b>9,390</b>	<b>(7)</b>
<b>(Deficiency) of revenues (under) expenditures</b>	<b>(279)</b>	<b>(536)</b>	<b>(257)</b>	<b>198</b>	<b>(307)</b>	<b>(505)</b>
Budgetary fund balances (deficit), July 1, 1991	1,106	1,106	--	1,090	1,090	--
<b>Budgetary fund balances (deficits), June 30, 1992</b>	<b>\$ 827</b>	<b>\$ 570</b>	<b>\$ (257)</b>	<b>\$ 1,288</b>	<b>\$ 783</b>	<b>\$ (505)</b>

(continued)

(continued)

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**University Funds**  
**Board of Governors**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Eastern Illinois Income			Northeastern Illinois Income		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Other.....	\$ 17,303	\$ 16,380	\$ (923)	\$ 13,085	\$ 12,388	\$ (697)
<b>Total revenues</b>	<b>17,303</b>	<b>16,380</b>	<b>(923)</b>	<b>13,085</b>	<b>12,388</b>	<b>(697)</b>
<b>Expenditures:</b>						
Current:						
Education.....	16,579	16,570	(9)	12,779	12,745	(34)
Capital outlays.....	796	796	--	1,310	1,300	(10)
<b>Total expenditures</b>	<b>17,375</b>	<b>17,366</b>	<b>(9)</b>	<b>14,089</b>	<b>14,045</b>	<b>(44)</b>
<b>(Deficiency) of revenues</b>						
<b>(under) expenditures</b>	<b>(72)</b>	<b>(986)</b>	<b>(914)</b>	<b>(1,004)</b>	<b>(1,657)</b>	<b>(653)</b>
Budgetary fund balances (deficit), July 1, 1991	(218)	(218)	--	2,389	2,389	--
<b>Budgetary fund balances (deficits), June 30, 1992</b>	<b>\$ (290)</b>	<b>\$ (1,204)</b>	<b>\$ (914)</b>	<b>\$ 1,385</b>	<b>\$ 732</b>	<b>\$ (653)</b>

Western Illinois Income			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 18,834	\$ 17,829	\$ (1,005)	\$ 65,000	\$ 61,533	\$ (3,467)
18,834	17,829	(1,005)	65,000	61,533	(3,467)
19,119	19,083	(36)	63,097	62,945	(152)
1,198	1,190	(8)	4,543	4,518	(25)
20,317	20,273	(44)	67,640	67,463	(177)
(1,483)	(2,444)	(961)	(2,640)	(5,930)	(3,290)
1,003	1,003	---	5,370	5,370	---
\$ (480)	\$ (1,441)	\$ (961)	\$ 2,730	\$ (560)	\$ (3,290)

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**University Funds**  
**Board of Regents**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Illinois State Income			Northern Illinois Income		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Other.....	\$ 34,515	\$ 33,476	\$ (1,039)	\$ 35,362	\$ 34,301	\$ (1,061)
<b>Total revenues</b>	<b>34,515</b>	<b>33,476</b>	<b>(1,039)</b>	<b>35,362</b>	<b>34,301</b>	<b>(1,061)</b>
<b>Expenditures:</b>						
Current:						
Education.....	31,573	31,443	(130)	33,016	32,761	(255)
Capital outlays.....	1,879	1,868	(11)	2,148	2,148	--
<b>Total expenditures</b>	<b>33,452</b>	<b>33,311</b>	<b>(141)</b>	<b>35,164</b>	<b>34,909</b>	<b>(255)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>1,063</b>	<b>165</b>	<b>(898)</b>	<b>198</b>	<b>(608)</b>	<b>(806)</b>
Budgetary fund (deficits), July 1, 1991	(229)	(229)	--	(45)	(45)	--
<b>Budgetary fund (deficits), June 30, 1992</b>	<b>\$ 834</b>	<b>\$ (64)</b>	<b>\$ (898)</b>	<b>\$ 153</b>	<b>\$ (653)</b>	<b>\$ (806)</b>

Total		
Final Budget	Actual	Variance Over (Under)
\$ 69,877	\$ 67,777	\$ (2,100)
69,877	67,777	(2,100)
64,589	64,204	(385)
4,027	4,016	(11)
68,616	68,220	(396)
1,261	(443)	(1,704)
(274)	(274)	--
\$ 987	\$ (717)	\$ (1,704)

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Elected Officials			Code Departments		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Income taxes.....				\$ 957,248	\$ 1,085,570	\$ 128,322
Sales taxes.....				350,520	362,268	11,748
Motor fuel taxes.....						
Public utility taxes.....				223,973	223,973	-- --
Federal government.....				511,135	551,692	40,557
Other.....	\$ 4,850	\$ 4,584	\$ (266)	2,029,825	2,178,699	148,874
Less:						
Refunds.....				573,637	573,446	(191)
<b>Total revenues</b>	<b>4,850</b>	<b>4,584</b>	<b>(266)</b>	<b>3,499,064</b>	<b>3,828,756</b>	<b>329,692</b>
<b>Expenditures:</b>						
Current:						
Education.....				38,649	28,560	(10,089)
Health and social services.....				1,470,274	1,014,234	(456,040)
General government.....	12,386	10,925	(1,461)	2,259,203	2,218,673	(40,530)
Transportation.....				169,966	132,786	(37,180)
Public protection and justice.....				36,602	32,081	(4,521)
Natural resources and recreation.....				98,908	73,700	(25,208)
Capital outlays.....	3	3	-- --	16,957	16,647	(310)
<b>Total expenditures</b>	<b>12,389</b>	<b>10,928</b>	<b>(1,461)</b>	<b>4,090,559</b>	<b>3,516,681</b>	<b>(573,878)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(7,539)</b>	<b>(6,344)</b>	<b>1,195</b>	<b>(591,495)</b>	<b>312,075</b>	<b>903,570</b>
<b>Other sources (uses) of financial resources:</b>						
Proceeds from general and special obligation bond issues.....				500,000	500,000	-- --
Operating transfers-in.....	6,350	8,427	2,077	821,342	799,816	(21,526)
Operating transfers-out.....	(3,850)	(3,850)	-- --	(1,539,090)	(1,579,809)	(40,719)
<b>Budgetary funds-nonbudgeted accounts</b>				<b>70,788</b>	<b>70,788</b>	<b>-- --</b>
<b>Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts</b>	<b>(5,039)</b>	<b>(1,767)</b>	<b>3,272</b>	<b>(880,031)</b>	<b>(38,706)</b>	<b>841,325</b>
Budgetary fund balances, July 1, 1991	8,363	8,363	-- --	264,728	264,728	-- --
Reclassifications between budgetary/nonbudgetary funds-net						
Budgetary fund balances, July 1, 1991, as reclassified	8,363	8,363	-- --	264,728	264,728	-- --
<b>Budgetary fund balances, June 30, 1992</b>	<b>\$ 3,324</b>	<b>\$ 6,596</b>	<b>\$ 3,272</b>	<b>\$ (615,303)</b>	<b>\$ 226,022</b>	<b>\$ 841,325</b>

Agencies, Boards & Commissions			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
						\$ 957,248	\$ 1,085,570	\$ 128,322
						350,520	362,268	11,748
\$ 16,912	\$ 16,470	\$ (442)				16,912	16,470	(442)
13,689	14,827	1,138				237,662	238,800	1,138
100,100	80,364	(19,736)	\$ 8,864	\$ 8,579	\$ (285)	620,099	640,635	20,536
131,049	131,375	326	84,835	87,017	2,182	2,250,559	2,401,675	151,116
710	254	(456)	147	71	(76)	574,494	573,771	(723)
261,040	242,782	(18,258)	93,552	95,525	1,973	3,858,506	4,171,647	313,141
16,885	16,777	(108)	7,839	2,757	(5,082)	63,373	48,094	(15,279)
			20,905	11,138	(9,767)	1,491,179	1,025,372	(465,807)
42,656	41,281	(1,375)	35,662	23,128	(12,534)	2,349,907	2,294,007	(55,900)
			2,367	2,311	(56)	172,333	135,097	(37,236)
77,101	62,501	(14,600)	26,049	19,541	(6,508)	139,752	114,123	(25,629)
176,759	156,321	(20,438)	20,908	15,820	(5,088)	296,575	245,841	(50,734)
2,423	2,319	(104)	6,579	6,250	(329)	25,962	25,219	(743)
315,824	279,199	(36,625)	120,309	80,945	(39,364)	4,539,081	3,887,753	(651,328)
(54,784)	(36,417)	18,367	(26,757)	14,580	41,337	(680,575)	283,894	964,469
						500,000	500,000	--
57,239	51,753	(5,486)	5,774	5,832	58	890,705	865,828	(24,877)
(17,381)	(17,381)	--	(16,226)	(15,781)	445	(1,576,547)	(1,616,821)	(40,274)
						70,788	70,788	--
(14,926)	(2,045)	12,881	(37,209)	4,631	41,840	(937,205)	(37,887)	899,318
76,474	76,474	--	60,482	60,482	--	410,047	410,047	--
			(475)	(475)	--	(475)	(475)	--
76,474	76,474	--	60,007	60,007	--	409,572	409,572	--
\$ 61,548	\$ 74,429	\$ 12,881	\$ 22,798	\$ 64,638	\$ 41,840	\$ (527,633)	\$ 371,685	\$ 899,318

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**In Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**Elected Officials**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Attorney General			Treasurer		
	Violent Crime Victims Assistance			Estate Tax Collection Distributive		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Other.....	\$ 4,850	\$ 4,584	\$ (266)			
<b>Total revenues</b>	<b>4,850</b>	<b>4,584</b>	<b>(266)</b>			
<b>Expenditures:</b>						
Current:						
General government.....	4,386	3,719	(667)	\$ 8,000	\$ 7,206	\$ (794)
Capital outlays.....	3	3	--			
<b>Total expenditures</b>	<b>4,389</b>	<b>3,722</b>	<b>(667)</b>	<b>8,000</b>	<b>7,206</b>	<b>(794)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>461</b>	<b>862</b>	<b>401</b>	<b>(8,000)</b>	<b>(7,206)</b>	<b>794</b>
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in.....				6,350	8,427	2,077
Operating transfers-out.....	(3,850)	(3,850)	--			
<b>Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources</b>	<b>(3,389)</b>	<b>(2,988)</b>	<b>401</b>	<b>(1,650)</b>	<b>1,221</b>	<b>2,871</b>
Budgetary fund balance (deficit), July 1, 1991	9,584	9,584	--	(1,221)	(1,221)	--
<b>Budgetary fund balances, June 30, 1992</b>	<b>\$ 6,195</b>	<b>\$ 6,596</b>	<b>\$ 401</b>	<b>\$ (2,871)</b>	<b>\$ --</b>	<b>\$ 2,871</b>

Total		
Final Budget	Actual	Variance Over (Under)
\$ 4,850	\$ 4,584	\$ (266)
4,850	4,584	(266)
12,386	10,925	(1,461)
3	3	--
12,389	10,928	(1,461)
(7,539)	(6,344)	1,195
6,350	8,427	2,077
(3,850)	(3,850)	--
(5,039)	(1,767)	3,272
8,363	8,363	--
\$ 3,324	\$ 6,596	\$ 3,272

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**In Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**Code Departments**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Central Management Services			Children and Family Services		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Income taxes.....						
Sales taxes.....						
Public utility taxes.....						
Federal government.....	\$ 16,000	\$ 31,976	\$ 15,976	\$ 83,000	\$ 98,300	\$ 15,300
Other.....	431,663	529,221	97,558			
Less:						
Refunds.....						
<b>Total revenues</b>	447,663	561,197	113,534	83,000	98,300	15,300
<b>Expenditures:</b>						
Current:						
Education.....						
Health and social services.....				97,782	80,657	(17,125)
General government.....	466,137	465,988	(149)			
Transportation.....						
Public protection and justice.....						
Natural resources and recreation.....						
Capital outlays.....	4	4	--	262	262	--
<b>Total expenditures</b>	466,141	465,992	(149)	98,044	80,919	(17,125)
<b>Excess (deficiency) of revenues over     (under) expenditures</b>	(18,478)	95,205	113,683	(15,044)	17,381	32,425
<b>Other sources (uses) of financial resources:</b>						
Proceeds from general and special obligation bond issues.....						
Operating transfers-in.....						
Operating transfers-out.....				(16,100)	(16,100)	--
<b>Budgetary funds-nonbudgeted accounts</b>	70,788	70,788	--			
<b>Excess (deficiency) of revenues over     (under) expenditures, other sources     (uses) of financial resources and     budgetary funds-nonbudgeted accounts</b>	(89,266)	24,417	113,683	(31,144)	1,281	32,425
Budgetary fund balances (deficits), July 1, 1991	(44,683)	(44,683)	--	(7,959)	(7,959)	--
<b>Budgetary fund balances (deficits), June 30, 1992</b>	<b>\$ (133,949)</b>	<b>\$ (20,266)</b>	<b>\$ 113,683</b>	<b>\$ (39,103)</b>	<b>\$ (6,678)</b>	<b>\$ 32,425</b>

Commerce and Community Affairs			Conservation			Insurance		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 34,289	\$ 36,797	\$ 2,508	\$ 4,060	\$ 4,633	\$ 573	\$ 10,025	\$ 16,102	\$ 6,077
			23,145	24,255	1,110			
			300	279	(21)	35	35	--
34,289	36,797	2,508	26,905	28,609	1,704	9,990	16,067	6,077
50,236	35,465	(14,771)	71	69	(2)			
153	148	(5)				9,337	8,991	(346)
15,618	15,598	(20)	47,196	26,327	(20,869)			
64	40	(24)	11,327	11,317	(10)	309	309	--
66,071	51,251	(14,820)	58,594	37,713	(20,881)	9,646	9,300	(346)
(31,782)	(14,454)	17,328	(31,689)	(9,104)	22,585	344	6,767	6,423
67,590	69,920	2,330	25,445	25,222	(223)			
(50,337)	(55,543)	(5,206)	(13,082)	(16,305)	(3,223)	(1,714)	(1,714)	--
(14,529)	(77)	14,452	(19,326)	(187)	19,139	(1,370)	5,053	6,423
73,166	73,166	--	30,023	30,023	--	6,794	6,794	--
\$ 58,637	\$ 73,089	\$ 14,452	\$ 10,697	\$ 29,836	\$ 19,139	\$ 5,424	\$ 11,847	\$ 6,423

(continued)

(continued)

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**Code Departments**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Nuclear Safety			Professional Regulation		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Income taxes.....						
Sales taxes.....						
Public utility taxes.....						
Federal government.....	\$ --	\$ 12	\$ 12	\$ 7,150	\$ 7,078	\$ (72)
Other.....	34,350	35,411	1,061			
Less:						
Refunds.....	10	1	(9)	16	7	(9)
<b>Total revenues</b>	<b>34,340</b>	<b>35,422</b>	<b>1,082</b>	<b>7,134</b>	<b>7,071</b>	<b>(63)</b>
<b>Expenditures:</b>						
Current:						
Education.....						
Health and social services.....						
General government.....						
Transportation.....						
Public protection and justice.....	486	438	(48)	7,395	6,845	(550)
Natural resources and recreation.....	31,609	27,836	(3,773)			
Capital outlays.....	1,426	1,266	(160)	111	83	(28)
<b>Total expenditures</b>	<b>33,521</b>	<b>29,540</b>	<b>(3,981)</b>	<b>7,506</b>	<b>6,928</b>	<b>(578)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>819</b>	<b>5,882</b>	<b>5,063</b>	<b>(372)</b>	<b>143</b>	<b>515</b>
<b>Other sources (uses) of financial resources:</b>						
Proceeds from general and special obligation bond issues.....						
Operating transfers-in.....						
Operating transfers-out.....	(134)	(134)	--	(2,497)	(2,497)	--
<b>Budgetary funds-nonbudgeted accounts</b>						
<b>Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts</b>	<b>685</b>	<b>5,748</b>	<b>5,063</b>	<b>(2,869)</b>	<b>(2,354)</b>	<b>515</b>
Budgetary fund balances (deficits), July 1, 1991	(593)	(593)	--	12,200	12,200	--
<b>Budgetary fund balances (deficits), June 30, 1992</b>	<b>\$ 92</b>	<b>\$ 5,155</b>	<b>\$ 5,063</b>	<b>\$ 9,331</b>	<b>\$ 9,846</b>	<b>\$ 515</b>

Public Aid			Revenue			Transportation		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over(Under)	Final Budget	Actual	Variance Over (Under)
			\$ 957,248	\$ 1,085,570	\$ 128,322			
			350,520	362,268	11,748			
			223,973	223,973	--			
\$ 399,200	\$ 409,088	\$ 9,888						
322,000	322,038	38	78,828	86,655	7,827			
			573,122	572,999	(123)			
721,200	731,126	9,926	1,037,447	1,185,467	148,020			
16,260	6,173	(10,087)						
1,320,268	886,297	(433,971)	1,301,387	1,300,689	(698)	\$ 169,813	\$ 132,638	\$ (37,175)
111	111	--	282	279	(3)			
1,336,639	892,581	(444,058)	1,301,669	1,300,968	(701)	169,813	132,638	(37,175)
(615,439)	(161,455)	453,984	(264,222)	(115,501)	148,721	(169,813)	(132,638)	37,175
500,000	500,000	--						
17,545	17,545	--	549,967	532,681	(17,286)	147,945	138,209	(9,736)
(441,066)	(441,027)	39	(396,331)	(404,112)	(7,781)	(5,350)	(9,253)	(3,903)
(538,960)	(84,937)	454,023	(110,586)	13,068	123,654	(27,218)	(3,682)	23,536
(4,252)	(4,252)	--	163,183	163,183	--	10,092	10,092	--
\$ (543,212)	\$ (89,189)	\$ 454,023	\$ 52,597	\$ 176,251	\$ 123,654	\$ (17,126)	\$ 6,410	\$ 23,536

(continued)

(continued)

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**Code Departments**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Veterans' Affairs			Other Code Departments		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Income taxes.....						
Sales taxes.....						
Public utility taxes.....						
Federal government.....	\$ 8,025	\$ 6,890	\$ (1,135)	\$ 850	\$ 793	\$ (57)
Other.....	9,425	7,933	(1,492)	1,078,950	1,113,209	34,259
Less:						
Refunds.....	53	51	(2)	101	74	(27)
<b>Total revenues</b>	<b>17,397</b>	<b>14,772</b>	<b>(2,625)</b>	<b>1,079,699</b>	<b>1,113,928</b>	<b>34,229</b>
<b>Expenditures:</b>						
Current:						
Education.....				22,389	22,387	(2)
Health and social services.....	18,049	16,890	(1,159)	34,175	30,390	(3,785)
General government.....				441,372	416,462	(24,910)
Transportation.....						
Public protection and justice.....				19,384	15,807	(3,577)
Natural resources and recreation.....				4,485	3,939	(546)
Capital outlays.....	306	306	--	2,755	2,670	(85)
<b>Total expenditures</b>	<b>18,355</b>	<b>17,196</b>	<b>(1,159)</b>	<b>524,560</b>	<b>491,655</b>	<b>(32,905)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(958)</b>	<b>(2,424)</b>	<b>(1,466)</b>	<b>555,139</b>	<b>622,273</b>	<b>67,134</b>
<b>Other sources (uses) of financial resources:</b>						
Proceeds from general and special obligation bond issues.....						
Operating transfers-in.....				12,850	16,239	3,389
Operating transfers-out.....				(612,479)	(633,124)	(20,645)
<b>Budgetary funds-nonbudgeted accounts</b>						
<b>Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts</b>	<b>(958)</b>	<b>(2,424)</b>	<b>(1,466)</b>	<b>(44,490)</b>	<b>5,388</b>	<b>49,878</b>
Budgetary fund balances (deficits), July 1, 1991	6,101	6,101	--	20,656	20,656	--
<b>Budgetary fund balances (deficits), June 30, 1992</b>	<b>\$ 5,143</b>	<b>\$ 3,677</b>	<b>\$ (1,466)</b>	<b>\$ (23,834)</b>	<b>\$ 26,044</b>	<b>\$ 49,878</b>

Total		
Final Budget	Actual	Variance Over (Under)
\$ 957,248	\$ 1,085,570	\$ 128,322
350,520	362,268	11,748
223,973	223,973	--
511,135	551,692	40,557
2,029,825	2,178,699	148,874
573,637	573,446	(191)
3,499,064	3,828,756	329,692
38,649	28,560	(10,089)
1,470,274	1,014,234	(456,040)
2,259,203	2,218,673	(40,530)
169,966	132,786	(37,180)
36,602	32,081	(4,521)
98,908	73,700	(25,208)
16,957	16,647	(310)
4,090,559	3,516,681	(573,878)
(591,495)	312,075	903,570
500,000	500,000	--
821,342	799,816	(21,526)
(1,539,090)	(1,579,809)	(40,719)
70,788	70,788	--
(880,031)	(38,706)	841,325
264,728	264,728	--
\$ (615,303)	\$ 226,022	\$ 841,325

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**Department of Central Management Services**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	State Employees Deferred Compensation Plan			Health Insurance Reserve		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....				\$ 16,000	\$ 31,976	\$ 15,976
Other.....	\$ 71,663	\$ 71,816	\$ 153	360,000	457,405	97,405
<b>Total revenues</b>	<b>71,663</b>	<b>71,816</b>	<b>153</b>	<b>376,000</b>	<b>489,381</b>	<b>113,381</b>
<b>Expenditures:</b>						
Current:						
General government.....	952	869	(83)	465,185	465,119	(66)
Capital outlays.....				4	4	--
<b>Total expenditures</b>	<b>952</b>	<b>869</b>	<b>(83)</b>	<b>465,189</b>	<b>465,123</b>	<b>(66)</b>
<b>Excess of revenues over expenditures</b>	<b>70,711</b>	<b>70,947</b>	<b>236</b>	<b>(89,189)</b>	<b>24,258</b>	<b>113,447</b>
<b>Budgetary funds-nonbudgeted accounts</b>	<b>70,788</b>	<b>70,788</b>	<b>--</b>			
<b>Excess of revenues over expenditures and budgetary funds-nonbudgeted accounts</b>	<b>(77)</b>	<b>159</b>	<b>236</b>	<b>(89,189)</b>	<b>24,258</b>	<b>113,447</b>
Budgetary fund balance (deficit), July 1, 1991	679	679	--	(45,362)	(45,362)	--
<b>Budgetary fund balance (deficit), June 30, 1992</b>	<b>\$ 602</b>	<b>\$ 838</b>	<b>\$ 236</b>	<b>\$ (134,551)</b>	<b>\$ (21,104)</b>	<b>\$ 113,447</b>

Total		
Final Budget	Actual	Variance Over (Under)
\$ 16,000	\$ 31,976	\$ 15,976
431,663	529,221	97,558
<u>447,663</u>	<u>561,197</u>	<u>113,534</u>
466,137	465,988	(149)
4	4	--
<u>466,141</u>	<u>465,992</u>	<u>(149)</u>
(18,478)	95,205	113,683
70,788	70,788	--
(89,266)	24,417	113,683
(44,683)	(44,683)	--
<u>\$ (133,949)</u>	<u>\$ (20,266)</u>	<u>\$ 113,683</u>

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**Department of Children and Family Services**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Child Care and Development			DCFS Children's Services		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....	\$ 28,000	\$ 8,767	\$ (19,233)	\$ 55,000	\$ 89,533	\$ 34,533
<b>Total revenues</b>	<b>28,000</b>	<b>8,767</b>	<b>(19,233)</b>	<b>55,000</b>	<b>89,533</b>	<b>34,533</b>
<b>Expenditures:</b>						
Current:						
Health and social services.....	28,647	12,762	(15,885)	69,135	67,895	(1,240)
Capital outlays.....	53	53	--	209	209	--
<b>Total expenditures</b>	<b>28,700</b>	<b>12,815</b>	<b>(15,885)</b>	<b>69,344</b>	<b>68,104</b>	<b>(1,240)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(700)</b>	<b>(4,048)</b>	<b>(3,348)</b>	<b>(14,344)</b>	<b>21,429</b>	<b>35,773</b>
<b>Other (uses) of financial resources:</b>						
Operating transfers-out.....				(16,100)	(16,100)	--
<b>Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources</b>	<b>(700)</b>	<b>(4,048)</b>	<b>(3,348)</b>	<b>(30,444)</b>	<b>5,329</b>	<b>35,773</b>
Budgetary fund (deficit), July 1, 1991				(7,959)	(7,959)	--
<b>Budgetary fund (deficits), June 30, 1992</b>	<b>\$ (700)</b>	<b>\$ (4,048)</b>	<b>\$ (3,348)</b>	<b>\$ (38,403)</b>	<b>\$ (2,630)</b>	<b>\$ 35,773</b>

Total		
Final Budget	Actual	Variance Over (Under)
\$ 83,000	\$ 98,300	\$ 15,300
83,000	98,300	15,300
97,782	80,657	(17,125)
262	262	-- --
98,044	80,919	(17,125)
(15,044)	17,381	32,425
(16,100)	(16,100)	-- --
(31,144)	1,281	32,425
(7,959)	(7,959)	-- --
\$ (39,103)	\$ (6,678)	\$ 32,425

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**In Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**Department of Commerce and Community Affairs**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Metropolitan Exposition Auditorium and Office Building			AFDC Energy Assistance		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Other.....	\$ 10,714	\$ 10,714	\$ --	\$ 17,500	\$ 17,254	\$ (246)
<b>Total revenues</b>	<b>10,714</b>	<b>10,714</b>	<b>--</b>	<b>17,500</b>	<b>17,254</b>	<b>(246)</b>
<b>Expenditures:</b>						
Current:						
General government.....						
Transportation.....						
Natural resources and recreation.....						
Capital outlays.....						
<b>Total expenditures</b>						
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>10,714</b>	<b>10,714</b>	<b>---</b>	<b>17,500</b>	<b>17,254</b>	<b>(246)</b>
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in.....	27,490	27,490	---			
Operating transfers-out.....	(46,048)	(46,048)	---			
<b>Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources</b>	<b>(7,844)</b>	<b>(7,844)</b>	<b>---</b>	<b>17,500</b>	<b>17,254</b>	<b>(246)</b>
Budgetary fund balances (deficit), July 1, 1991	23,719	23,719	---	(16,972)	(16,972)	---
<b>Budgetary fund balances, June 30, 1992</b>	<b>\$ 15,875</b>	<b>\$ 15,875</b>	<b>\$ --</b>	<b>\$ 528</b>	<b>\$ 282</b>	<b>(246)</b>

Tourism Promotion			Local Tourism			Build Illinois Purposes		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ --	\$ 4	\$ 4	\$ --	\$ 33	\$ 33			
--	4	4	--	33	33			
19,764	17,990	(1,774)	8,000	7,592	(408)	\$ 2,922	\$ 2,422	\$ (500)
						153	148	(5)
						15,618	15,598	(20)
59	35	(24)				5	5	--
19,823	18,025	(1,798)	8,000	7,592	(408)	18,698	18,173	(525)
(19,823)	(18,021)	1,802	(8,000)	(7,559)	441	(18,698)	(18,173)	525
18,900	18,230	(670)	5,000	8,000	3,000	16,200	16,200	--
(500)	(500)	--	(500)	(500)	--	(1,159)	(1,159)	--
(1,423)	(291)	1,132	(3,500)	(59)	3,441	(3,657)	(3,132)	525
725	725	--	98	98	--	37,442	37,442	--
\$ (698)	\$ 434	\$ 1,132	\$ (3,402)	\$ 39	\$ 3,441	\$ 33,785	\$ 34,310	\$ 525

(continued)

(continued)

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**Department of Commerce and Community Affairs**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Build Illinois Capital Revolving Loan			Large Business Attraction		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Other.....	\$ 5,850	\$ 6,358	\$ 508	\$ 225	\$ 2,434	\$ 2,209
<b>Total revenues</b>	<b>5,850</b>	<b>6,358</b>	<b>508</b>	<b>225</b>	<b>2,434</b>	<b>2,209</b>
<b>Expenditures:</b>						
Current:						
General government.....	13,000	911	(12,089)	6,550	6,550	--
Transportation.....						
Natural resources and recreation.....						
Capital outlays.....						
<b>Total expenditures</b>	<b>13,000</b>	<b>911</b>	<b>(12,089)</b>	<b>6,550</b>	<b>6,550</b>	<b>--</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(7,150)</b>	<b>5,447</b>	<b>12,597</b>	<b>(6,325)</b>	<b>(4,116)</b>	<b>2,209</b>
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in.....						
Operating transfers-out.....	(130)	(130)	--	(2,000)	(7,206)	(5,206)
<b>Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources</b>	<b>(7,280)</b>	<b>5,317</b>	<b>12,597</b>	<b>(8,325)</b>	<b>(11,322)</b>	<b>(2,997)</b>
Budgetary fund balances(deficit), July 1, 1991	15,789	15,789	--	12,365	12,365	--
<b>Budgetary fund balances, June 30, 1992</b>	<b>\$ 8,509</b>	<b>\$ 21,106</b>	<b>\$ 12,597</b>	<b>\$ 4,040</b>	<b>\$ 1,043</b>	<b>\$ (2,997)</b>

Total		
Final Budget	Actual	Variance Over (Under)
\$ 34,289	\$ 36,797	\$ 2,508
34,289	36,797	2,508
50,236	35,465	(14,771)
153	148	(5)
15,618	15,598	(20)
64	40	(24)
66,071	51,251	(14,820)
(31,782)	(14,454)	17,328
67,590	69,920	2,330
(50,337)	(55,543)	(5,206)
(14,529)	(77)	14,452
73,166	73,166	--
\$ 58,637	\$ 73,089	\$ 14,452

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**Department of Conservation**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	State Boating Act			Wildlife and Fish		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....	\$ 435	\$ 697	\$ 262	\$ 3,625	\$ 3,936	\$ 311
Other.....	2,170	2,145	(25)	16,375	17,844	1,469
Less:						
Refunds.....				300	279	(21)
<b>Total revenues</b>	<b>2,605</b>	<b>2,842</b>	<b>237</b>	<b>19,700</b>	<b>21,501</b>	<b>1,801</b>
<b>Expenditures:</b>						
Current:						
General government.....				71	69	(2)
Natural resources and recreation.....	6,551	6,184	(367)	17,865	15,988	(1,877)
Capital outlays.....	1,086	1,081	(5)	2,038	2,033	(5)
<b>Total expenditures</b>	<b>7,637</b>	<b>7,265</b>	<b>(372)</b>	<b>19,974</b>	<b>18,090</b>	<b>(1,884)</b>
<b>Excess (deficiency) of revenues over</b> <b>(under) expenditures</b>	<b>(5,032)</b>	<b>(4,423)</b>	<b>609</b>	<b>(274)</b>	<b>3,411</b>	<b>3,685</b>
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in.....	5,445	5,222	(223)			
Operating transfers-out.....	(182)	(182)	--	(1,400)	(1,400)	--
<b>Excess (deficiency) of revenues over</b> <b>(under) expenditures and other sources</b> <b>(uses) of financial resources</b>	<b>231</b>	<b>617</b>	<b>386</b>	<b>(1,674)</b>	<b>2,011</b>	<b>3,685</b>
Budgetary fund balances, July 1, 1991	2,474	2,474	--	4,167	4,167	--
<b>Budgetary fund balances, June 30, 1992</b>	<b>\$ 2,705</b>	<b>\$ 3,091</b>	<b>\$ 386</b>	<b>\$ 2,493</b>	<b>\$ 6,178</b>	<b>\$ 3,685</b>

Park and Conservation			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 4,600	\$ 4,266	\$ (334)	\$ 4,060	\$ 4,633	\$ 573
			23,145	24,255	1,110
			300	279	(21)
<u>4,600</u>	<u>4,266</u>	<u>(334)</u>	<u>26,905</u>	<u>28,609</u>	<u>1,704</u>
			71	69	(2)
22,780	4,155	(18,625)	47,196	26,327	(20,869)
8,203	8,203	--	11,327	11,317	(10)
<u>30,983</u>	<u>12,358</u>	<u>(18,625)</u>	<u>58,594</u>	<u>37,713</u>	<u>(20,881)</u>
<u>(26,383)</u>	<u>(8,092)</u>	<u>18,291</u>	<u>(31,689)</u>	<u>(9,104)</u>	<u>22,585</u>
20,000	20,000	--	25,445	25,222	(223)
<u>(11,500)</u>	<u>(14,723)</u>	<u>(3,223)</u>	<u>(13,082)</u>	<u>(16,305)</u>	<u>(3,223)</u>
<u>(17,883)</u>	<u>(2,815)</u>	<u>15,068</u>	<u>(19,326)</u>	<u>(187)</u>	<u>19,139</u>
<u>23,382</u>	<u>23,382</u>	<u>--</u>	<u>30,023</u>	<u>30,023</u>	<u>--</u>
<u>\$ 5,499</u>	<u>\$ 20,567</u>	<u>\$ 15,068</u>	<u>\$ 10,697</u>	<u>\$ 29,836</u>	<u>\$ 19,139</u>

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**Department of Insurance**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Insurance Producer Administration			Insurance Financial Regulation		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Other.....	\$ 7,250	\$ 7,126	\$ (124)	\$ 2,775	\$ 8,976	\$ 6,201
Less:						
Refunds.....	35	35	--			
<b>Total revenues</b>	<b>7,215</b>	<b>7,091</b>	<b>(124)</b>	<b>2,775</b>	<b>8,976</b>	<b>6,201</b>
<b>Expenditures:</b>						
Current:						
Public protection and justice.....	6,382	6,148	(234)	2,955	2,843	(112)
Capital outlays.....	289	289	--	20	20	--
<b>Total expenditures</b>	<b>6,671</b>	<b>6,437</b>	<b>(234)</b>	<b>2,975</b>	<b>2,863</b>	<b>(112)</b>
<b>Excess of revenues over expenditures</b>	<b>544</b>	<b>654</b>	<b>110</b>	<b>(200)</b>	<b>6,113</b>	<b>6,313</b>
<b>Other (uses) of financial resources:</b>						
Operating transfers-out.....	(1,564)	(1,564)	--	(150)	(150)	--
<b>Excess (deficiency) of revenues over expenditures and other (uses) of financial resources</b>	<b>(1,020)</b>	<b>(910)</b>	<b>110</b>	<b>(350)</b>	<b>5,963</b>	<b>6,313</b>
Budgetary fund balances, July 1, 1991	5,336	5,336	--	1,458	1,458	--
<b>Budgetary fund balances, June 30, 1992</b>	<b>\$ 4,316</b>	<b>\$ 4,426</b>	<b>\$ 110</b>	<b>\$ 1,108</b>	<b>\$ 7,421</b>	<b>\$ 6,313</b>

<u>Total</u>		
<u>Final</u>		<u>Variance</u>
<u>Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
\$ 10,025	\$ 16,102	\$ 6,077
35	35	--
<u>9,990</u>	<u>16,067</u>	<u>6,077</u>
9,337	8,991	(346)
309	309	--
<u>9,646</u>	<u>9,300</u>	<u>(346)</u>
344	6,767	6,423
(1,714)	(1,714)	--
(1,370)	5,053	6,423
6,794	6,794	--
<u>\$ 5,424</u>	<u>\$ 11,847</u>	<u>\$ 6,423</u>

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Special State Funds  
Department of Nuclear Safety  
For the Year Ended June 30, 1992  
(Expressed in Thousands)

	Nuclear Safety Emergency			Radioactive Waste Facility Development and Operation		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....	\$ ---	\$ 12	\$ 12			
Other.....	13,850	12,192	(1,658)	\$ 20,500	\$ 23,219	\$ 2,719
Less:						
Refunds.....				10	1	(9)
<b>Total revenues</b>	<b>13,850</b>	<b>12,204</b>	<b>(1,646)</b>	<b>20,490</b>	<b>23,218</b>	<b>2,728</b>
<b>Expenditures:</b>						
Current:						
Public protection and justice.....	486	438	(48)			
Natural resources and recreation.....	12,175	11,127	(1,048)	19,434	16,709	(2,725)
Capital outlays.....	1,085	946	(139)	341	320	(21)
<b>Total expenditures</b>	<b>13,746</b>	<b>12,511</b>	<b>(1,235)</b>	<b>19,775</b>	<b>17,029</b>	<b>(2,746)</b>
<b>Excess (deficiency) of revenues     over (under) expenditures</b>	<b>104</b>	<b>(307)</b>	<b>(411)</b>	<b>715</b>	<b>6,189</b>	<b>5,474</b>
<b>Other (uses) of financial resources:</b>						
Operating transfers-out.....	(134)	(134)	--			
<b>Excess (deficiency) of revenues over     (under) expenditures and other (uses)     of financial resources</b>	<b>(30)</b>	<b>(441)</b>	<b>(411)</b>	<b>715</b>	<b>6,189</b>	<b>5,474</b>
Budgetary fund balance (deficit), July 1, 1991	(707)	(707)	--	114	114	--
<b>Budgetary fund balance (deficit), June 30, 1992</b>	<b>\$ (737)</b>	<b>\$ (1,148)</b>	<b>\$ (411)</b>	<b>\$ 829</b>	<b>\$ 6,303</b>	<b>\$ 5,474</b>

			Total		
	Final		Actual		Variance
	Budget				Over (Under)
\$	--	\$	12	\$	12
	34,350		35,411		1,061
	10		1		(9)
	34,340		35,422		1,082
	486		438		(48)
	31,609		27,836		(3,773)
	1,426		1,266		(160)
	33,521		29,540		(3,981)
	819		5,882		5,063
	(134)		(134)		--
	685		5,748		5,063
	(593)		(593)		--
\$	92	\$	5,155	\$	5,063

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**Department of Professional Regulation**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Illinois State Medical Disciplinary			Nursing Dedicated and Professional		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Other.....	\$ 1,750	\$ 1,790	\$ 40	\$ 5,400	\$ 5,288	\$ (112)
Less:						
Refunds.....	13	4	(9)	3	3	--
<b>Total revenues</b>	<b>1,737</b>	<b>1,786</b>	<b>49</b>	<b>5,397</b>	<b>5,285</b>	<b>(112)</b>
<b>Expenditures:</b>						
Current:						
Public protection and justice.....	4,776	4,525	(251)	2,619	2,320	(299)
Capital outlays.....	66	54	(12)	45	29	(16)
<b>Total expenditures</b>	<b>4,842</b>	<b>4,579</b>	<b>(263)</b>	<b>2,664</b>	<b>2,349</b>	<b>(315)</b>
<b>Excess (deficiency) of revenues     over (under) expenditures</b>	<b>(3,105)</b>	<b>(2,793)</b>	<b>312</b>	<b>2,733</b>	<b>2,936</b>	<b>203</b>
<b>Other (uses) of financial resources:</b>						
Operating transfers-out.....	(2,297)	(2,297)	--	(200)	(200)	--
<b>Excess (deficiency) of revenues over     (under) expenditures and other (uses)     of financial resources</b>	<b>(5,402)</b>	<b>(5,090)</b>	<b>312</b>	<b>2,533</b>	<b>2,736</b>	<b>203</b>
Budgetary fund balances, July 1, 1991	11,099	11,099	--	1,101	1,101	--
<b>Budgetary fund balances, June 30, 1992</b>	<b>\$ 5,697</b>	<b>\$ 6,009</b>	<b>\$ 312</b>	<b>\$ 3,634</b>	<b>\$ 3,837</b>	<b>\$ 203</b>

	Total		
Final Budget	Actual		Variance Over (Under)
\$ 7,150	\$ 7,078		(72)
16	7		(9)
<u>7,134</u>	<u>7,071</u>		<u>(63)</u>
7,395	6,845		(550)
111	83		(28)
<u>7,506</u>	<u>6,928</u>		<u>(578)</u>
<u>(372)</u>	<u>143</u>		<u>515</u>
<u>(2,497)</u>	<u>(2,497)</u>		<u>--</u>
<u>(2,869)</u>	<u>(2,354)</u>		<u>515</u>
<u>12,200</u>	<u>12,200</u>		<u>--</u>
<u>\$ 9,331</u>	<u>\$ 9,846</u>		<u>\$ 515</u>

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**Department of Public Aid**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Immigration Reform and Control			Community MH/DD Service Provider Participation Fee		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....	\$ 20,000	\$ 29,989	\$ 9,989	\$ 5,700	\$ 5,663	\$ (37)
Other.....				5,800	5,829	29
<b>Total revenues</b>	<b>20,000</b>	<b>29,989</b>	<b>9,989</b>	<b>11,500</b>	<b>11,492</b>	<b>(8)</b>
<b>Expenditures:</b>						
Current:						
Education.....	16,260	6,173	(10,087)			
Health and social services.....	6,610	2,781	(3,829)	25,501	13,799	(11,702)
Capital outlays.....	26	26	--	42	42	--
<b>Total expenditures</b>	<b>22,896</b>	<b>8,980</b>	<b>(13,916)</b>	<b>25,543</b>	<b>13,841</b>	<b>(11,702)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(2,896)</b>	<b>21,009</b>	<b>23,905</b>	<b>(14,043)</b>	<b>(2,349)</b>	<b>11,694</b>
<b>Other sources (uses) of financial resources:</b>						
Proceeds from general and special obligation bond issues.....						
Operating transfers-in.....						
Operating transfers-out.....	(19,766)	(19,766)	--			
<b>Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources</b>	<b>(22,662)</b>	<b>1,243</b>	<b>23,905</b>	<b>(14,043)</b>	<b>(2,349)</b>	<b>11,694</b>
Budgetary fund (deficits), July 1, 1991	(3,670)	(3,670)	--			
<b>Budgetary fund balance (deficits), June 30, 1992</b>	<b>\$ (26,332)</b>	<b>\$ (2,427)</b>	<b>\$ 23,905</b>	<b>\$ (14,043)</b>	<b>\$ (2,349)</b>	<b>\$ 11,694</b>

Medicaid DD Provider Participation Fee Trust			Medicaid Long Term Care Provider Participation Fee			Hospital Services Trust		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 21,100	\$ 21,055	\$ (45)	\$ 107,200	\$ 107,174	\$ (26)	\$ 178,700	\$ 178,707	\$ 7
18,400	18,427	27	76,300	76,302	2	141,700	141,668	(32)
39,500	39,482	(18)	183,500	183,476	(24)	320,400	320,375	(25)
60,391	47,266	(13,125)	230,494	216,844	(13,650)	580,172	414,391	(165,781)
9	9	--	6	6	--	28	28	--
60,400	47,275	(13,125)	230,500	216,850	(13,650)	580,200	414,419	(165,781)
(20,900)	(7,793)	13,107	(47,000)	(33,374)	13,626	(259,800)	(94,044)	165,756
35,000	35,000	--	173,500	173,500	--	291,500	291,500	--
(29,700)	(29,684)	16	(139,700)	(139,652)	48	(251,900)	(251,925)	(25)
(15,600)	(2,477)	13,123	(13,200)	474	13,674	(220,200)	(54,469)	165,731
\$ (15,600)	\$ (2,477)	\$ 13,123	\$ (13,200)	\$ 474	\$ 13,674	\$ (220,200)	\$ (54,469)	\$ 165,731

(continued)

(continued)

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**Department of Public Aid**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	County Hospital Services			Local Initiative		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....	\$ 66,500	\$ 66,500	\$ --			
Other.....	79,800	79,812	12			
<b>Total revenues</b>	<b>146,300</b>	<b>146,312</b>	<b>12</b>			
<b>Expenditures:</b>						
Current:						
Education.....						
Health and social services.....	398,800	173,544	(225,256)	\$ 18,300	\$ 17,672	\$ (628)
Capital outlays.....						
<b>Total expenditures</b>	<b>398,800</b>	<b>173,544</b>	<b>(225,256)</b>	<b>18,300</b>	<b>17,672</b>	<b>(628)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(252,500)</b>	<b>(27,232)</b>	<b>225,268</b>	<b>(18,300)</b>	<b>(17,672)</b>	<b>628</b>
<b>Other sources (uses) of financial resources:</b>						
Proceeds from general and special obligation bond issues.....						
Operating transfers-in.....				17,545	17,545	--
Operating transfers-out.....						
<b>Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources</b>	<b>(252,500)</b>	<b>(27,232)</b>	<b>225,268</b>	<b>(755)</b>	<b>(127)</b>	<b>628</b>
Budgetary fund (deficits), July 1, 1991				(582)	(582)	--
<b>Budgetary fund balance (deficits), June 30, 1992</b>	<b>\$ (252,500)</b>	<b>\$ (27,232)</b>	<b>\$ 225,268</b>	<b>\$ (1,337)</b>	<b>\$ (709)</b>	<b>\$ 628</b>

Total		
Final Budget	Actual	Variance Over (Under)
\$ 399,200	\$ 409,088	\$ 9,888
322,000	322,038	38
<u>721,200</u>	<u>731,126</u>	<u>9,926</u>
16,260	6,173	(10,087)
1,320,268	886,297	(433,971)
111	111	---
<u>1,336,639</u>	<u>892,581</u>	<u>(444,058)</u>
<u>(615,439)</u>	<u>(161,455)</u>	<u>453,984</u>
500,000	500,000	---
17,545	17,545	---
<u>(441,066)</u>	<u>(441,027)</u>	<u>39</u>
<u>(538,960)</u>	<u>(84,937)</u>	<u>454,023</u>
<u>(4,252)</u>	<u>(4,252)</u>	<u>---</u>
<u>\$ (543,212)</u>	<u>\$ (89,189)</u>	<u>\$ 454,023</u>

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**Department of Revenue**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	State Gaming			State and Local Sales Tax Reform		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Income taxes.....						
Sales taxes.....				\$ 95,000	\$ 107,529	\$ 12,529
Public utility taxes.....						
Other.....	\$ 7,750	\$ 18,922	\$ 11,172			
Less:						
Refunds.....	200	77	(123)			
<b>Total revenues</b>	<b>7,550</b>	<b>18,845</b>	<b>11,295</b>	<b>95,000</b>	<b>107,529</b>	<b>12,529</b>
<b>Expenditures:</b>						
Current:						
General government.....	16,625	16,065	(560)	21,940	21,940	---
Capital outlays.....	66	63	(3)			
<b>Total expenditures</b>	<b>16,691</b>	<b>16,128</b>	<b>(563)</b>	<b>21,940</b>	<b>21,940</b>	<b>---</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(9,141)</b>	<b>2,717</b>	<b>11,858</b>	<b>73,060</b>	<b>85,589</b>	<b>12,529</b>
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in.....						
Operating transfers-out.....	(58)	(58)	---	(76,000)	(83,383)	(7,383)
<b>Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources</b>	<b>(9,199)</b>	<b>2,659</b>	<b>11,858</b>	<b>(2,940)</b>	<b>2,206</b>	<b>5,146</b>
Budgetary fund balances (deficit), July 1, 1991	(322)	(322)	---	11,380	11,380	---
<b>Budgetary fund balances, June 30, 1992</b>	<b>\$ (9,521)</b>	<b>\$ 2,337</b>	<b>\$ 11,858</b>	<b>\$ 8,440</b>	<b>\$ 13,586</b>	<b>\$ 5,146</b>

R.T.A.Occupation and Use Tax Replacement			Illinois Sports Facilities			Income Tax Refund		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
						\$ 440,000	\$ 572,854	\$ 132,854
			\$ 18,000	\$ 18,000	---			
						572,922	572,922	---
			18,000	18,000	--	(132,922)	(68)	132,854
\$ 10,370	\$ 10,370	---	18,000	18,000	---			
10,370	10,370	---	18,000	18,000	---			
(10,370)	(10,370)	---	---	---	---	(132,922)	(68)	132,854
9,500	10,423	923				---	1,374	1,374
						---	(398)	(398)
(870)	53	923	---	---	---	(132,922)	908	133,830
						481	481	---
\$ (870)	\$ 53	\$ 923	\$ ---	\$ ---	\$ ---	\$ (132,441)	\$ 1,389	\$ 133,830

(continued)

(continued)

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**Department of Revenue**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Special Tax Increment			Local Government Distributive		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Income taxes.....						
Sales taxes.....				\$ 17,670	\$ 16,889	\$ (781)
Public utility taxes.....						
Other.....	\$ 50	\$ 41	\$ (9)			
Less:						
Refunds.....						
<b>Total revenues</b>	<b>50</b>	<b>41</b>	<b>(9)</b>	<b>17,670</b>	<b>16,889</b>	<b>(781)</b>
<b>Expenditures:</b>						
Current:						
General government.....	18,001	17,999	(2)	489,754	489,754	--
Capital outlays.....	2	2	--			
<b>Total expenditures</b>	<b>18,003</b>	<b>18,001</b>	<b>(2)</b>	<b>489,754</b>	<b>489,754</b>	<b>--</b>
<b>Excess (deficiency) of revenues over</b> <b>(under) expenditures</b>	<b>(17,953)</b>	<b>(17,960)</b>	<b>(7)</b>	<b>(472,084)</b>	<b>(472,865)</b>	<b>(781)</b>
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in.....	23,850	18,000	(5,850)	482,930	469,197	(13,733)
Operating transfers-out.....						
<b>Excess (deficiency) of revenues over</b> <b>(under) expenditures and other sources</b> <b>(uses) of financial resources</b>	<b>5,897</b>	<b>40</b>	<b>(5,857)</b>	<b>10,846</b>	<b>(3,668)</b>	<b>(14,514)</b>
Budgetary fund balances (deficit), July 1, 1991	558	558	--	5,598	5,598	--
<b>Budgetary fund balances, June 30, 1992</b>	<b>\$ 6,455</b>	<b>\$ 598</b>	<b>\$ (5,857)</b>	<b>\$ 16,444</b>	<b>\$ 1,930</b>	<b>\$ (14,514)</b>

Income Tax Surcharge Local			Personal Property Tax Replacement			Build Illinois		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 162,000	\$ 157,468	\$ (4,532)	\$ 355,248	\$ 355,248	\$ --	\$ 237,850	\$ 237,850	\$ ---
			223,973	223,973	--			
			5,000	1,664	(3,336)	48,028	48,028	---
162,000	157,468	(4,532)	584,221	580,885	(3,336)	285,878	285,878	---
169,565	169,564	(1)	557,132	556,997	(135)			
			214	214	--			
169,565	169,564	(1)	557,346	557,211	(135)			
(7,565)	(12,096)	(4,531)	26,875	23,674	(3,201)	285,878	285,878	---
			666	666	--	33,021	33,021	---
			(1,374)	(1,374)	--	(318,899)	(318,899)	---
(7,565)	(12,096)	(4,531)	26,167	22,966	(3,201)			
27,899	27,899	---	117,589	117,589	--			
\$ 20,334	\$ 15,803	\$ (4,531)	\$ 143,756	\$ 140,555	\$ (3,201)	\$ ---	\$ ---	\$ ---

(continued)

(continued)

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**Department of Revenue**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Total		
	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>			
Income taxes.....	\$ 957,248	\$ 1,085,570	\$ 128,322
Sales taxes.....	350,520	362,268	11,748
Public utility taxes.....	223,973	223,973	--
Other.....	78,828	86,655	7,827
Less:			
Refunds.....	573,122	572,999	(123)
<b>Total revenues</b>	<u>1,037,447</u>	<u>1,185,467</u>	<u>148,020</u>
<b>Expenditures:</b>			
Current:			
General government.....	1,301,387	1,300,689	(698)
Capital outlays.....	282	279	(3)
<b>Total expenditures</b>	<u>1,301,669</u>	<u>1,300,968</u>	<u>(701)</u>
<b>Excess (deficiency) of revenues over</b> <b>(under) expenditures</b>	<u>(264,222)</u>	<u>(115,501)</u>	<u>148,721</u>
<b>Other sources (uses) of financial resources:</b>			
Operating transfers-in.....	549,967	532,681	(17,286)
Operating transfers-out.....	(396,331)	(404,112)	(7,781)
<b>Excess (deficiency) of revenues over</b> <b>(under) expenditures and other sources</b> <b>(uses) of financial resources</b>	<u>(110,586)</u>	<u>13,068</u>	<u>123,654</u>
Budgetary fund balances (deficit), July 1, 1991	<u>163,183</u>	<u>163,183</u>	<u>--</u>
<b>Budgetary fund balances, June 30, 1992</b>	<u>\$ 52,597</u>	<u>\$ 176,251</u>	<u>\$ 123,654</u>

**This Page Intentionally Left Blank**

**STATE OF ILLINOIS**  
**Combining Schedule of Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**Department of Transportation**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Public Transportation			Downstate Public Transportation		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Expenditures:</b>						
Current:						
Transportation.....	\$ 139,000	\$ 108,363	\$ (30,637)	\$ 20,313	\$ 14,683	\$ (5,630)
<b>Total expenditures</b>	<b>139,000</b>	<b>108,363</b>	<b>(30,637)</b>	<b>20,313</b>	<b>14,683</b>	<b>(5,630)</b>
<b>(Deficiency) of revenues (under)</b> <b>expenditures</b>	<b>(139,000)</b>	<b>(108,363)</b>	<b>30,637</b>	<b>(20,313)</b>	<b>(14,683)</b>	<b>5,630</b>
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in.....	118,500	108,363	(10,137)	18,700	20,254	1,554
Operating transfers-out.....				(5,350)	(9,253)	(3,903)
<b>Excess (deficiency) of revenues over</b> <b>(under) expenditures and other sources</b> <b>(uses) of financial resources</b>	<b>(20,500)</b>	<b>--</b>	<b>20,500</b>	<b>(6,963)</b>	<b>(3,682)</b>	<b>3,281</b>
Budgetary fund balances, July 1, 1991				10,082	10,082	--
<b>Budgetary fund balances, June 30, 1992</b>	<b>\$ (20,500)</b>	<b>\$ --</b>	<b>\$ 20,500</b>	<b>\$ 3,119</b>	<b>\$ 6,400</b>	<b>\$ 3,281</b>

Metro-East Transportation			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 10,500	\$ 9,592	\$ (908)	\$ 169,813	\$ 132,638	\$ (37,175)
10,500	9,592	(908)	169,813	132,638	(37,175)
(10,500)	(9,592)	908	(169,813)	(132,638)	37,175
10,745	9,592	(1,153)	147,945	138,209	(9,736)
			(5,350)	(9,253)	(3,903)
245	--	(245)	(27,218)	(3,682)	23,536
10	10	---	10,092	10,092	---
\$ 255	\$ 10	\$ (245)	\$ (17,126)	\$ 6,410	\$ 23,536

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**Department of Veterans' Affairs**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Quincy Veterans Home			Manteno Veterans Home		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....	\$ 5,650	\$ 4,678	\$ (972)	\$ 2,375	\$ 2,212	\$ (163)
Other.....	5,850	5,310	(540)	3,575	2,623	(952)
Less:						
Refunds.....	28	27	(1)	25	24	(1)
<b>Total revenues</b>	<b>11,472</b>	<b>9,961</b>	<b>(1,511)</b>	<b>5,925</b>	<b>4,811</b>	<b>(1,114)</b>
<b>Expenditures:</b>						
Current:						
Health and social services.....	11,182	11,013	(169)	6,867	5,877	(990)
Capital outlays.....	183	183	--	123	123	--
<b>Total expenditures</b>	<b>11,365</b>	<b>11,196</b>	<b>(169)</b>	<b>6,990</b>	<b>6,000</b>	<b>(990)</b>
<b>(Deficiency) of revenues over     (under) expenditures</b>	<b>107</b>	<b>(1,235)</b>	<b>(1,342)</b>	<b>(1,065)</b>	<b>(1,189)</b>	<b>(124)</b>
Budgetary fund balances, July 1, 1991	2,100	2,100	--	4,001	4,001	--
<b>Budgetary fund balances, June 30, 1992</b>	<b>\$ 2,207</b>	<b>\$ 865</b>	<b>\$ (1,342)</b>	<b>\$ 2,936</b>	<b>\$ 2,812</b>	<b>(124)</b>

Total		
Final Budget	Actual	Variance Over (Under)
\$ 8,025	\$ 6,890	\$ (1,135)
9,425	7,933	(1,492)
53	51	(2)
<u>17,397</u>	<u>14,772</u>	<u>(2,625)</u>
18,049	16,890	(1,159)
306	306	--
<u>18,355</u>	<u>17,196</u>	<u>(1,159)</u>
(958)	(2,424)	(1,466)
<u>6,101</u>	<u>6,101</u>	<u>--</u>
<u>\$ 5,143</u>	<u>\$ 3,677</u>	<u>(1,466)</u>

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**Other Code Departments**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Agriculture			Energy and Natural Resources		
	Agricultural Premium			Coal Technology Development Assistance		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....						
Other.....	\$ 19,850	\$ 20,319	\$ 469			
Less:						
Refunds.....	1	--	(1)			
<b>Total revenues</b>	<b>19,849</b>	<b>20,319</b>	<b>470</b>			
<b>Expenditures:</b>						
Current:						
Education.....	12,252	12,251	(1)			
Health and social services.....						
General government.....	9,126	8,752	(374)			
Public protection and justice.....	5,344	5,112	(232)			
Natural resources and recreation.....				\$ 4,485	\$ 3,939	\$ (546)
Capital outlays.....	521	520	(1)	17	17	--
<b>Total expenditures</b>	<b>27,243</b>	<b>26,635</b>	<b>(608)</b>	<b>4,502</b>	<b>3,956</b>	<b>(546)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(7,394)</b>	<b>(6,316)</b>	<b>1,078</b>	<b>(4,502)</b>	<b>(3,956)</b>	<b>546</b>
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in.....	8,350	8,639	289	4,500	7,600	3,100
Operating transfers-out.....				(545)	(545)	--
<b>Excess (deficiency) of revenues over (under) expenditures, and other sources (uses) of financial resources</b>	<b>956</b>	<b>2,323</b>	<b>1,367</b>	<b>(547)</b>	<b>3,099</b>	<b>3,646</b>
Budgetary fund balances (deficits), July 1, 1991	(3,855)	(3,855)	--	1,507	1,507	--
<b>Budgetary fund balances (deficits), June 30, 1992</b>	<b>\$ (2,899)</b>	<b>\$ (1,532)</b>	<b>\$ 1,367</b>	<b>\$ 960</b>	<b>\$ 4,606</b>	<b>\$ 3,646</b>

Financial Institutions			Lottery			Mental Health & Developmental Disabilities		
State Pensions			State Lottery			Mental Health		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 22,500	\$ 34,677	\$ 12,177	\$ 1,000,000	\$ 1,022,963	\$ 22,963	\$ 150	\$ ---	\$ (150)
						31,350	29,705	(1,645)
			50	50	--	50	24	(26)
22,500	34,677	12,177	999,950	1,022,913	22,963	31,450	29,681	(1,769)
10,137	10,136	(1)				34,175	30,390	(3,785)
2,364	2,364	---	429,882	405,346	(24,536)			
7,480	5,265	(2,215)						
207	134	(73)	906	895	(11)	744	744	---
20,188	17,899	(2,289)	430,788	406,241	(24,547)	34,919	31,134	(3,785)
2,312	16,778	14,466	569,162	616,672	47,510	(3,469)	(1,453)	2,016
(21,000)	(21,000)	---	(590,000)	(610,500)	(20,500)	(400)	(545)	(145)
(18,688)	(4,222)	14,466	(20,838)	6,172	27,010	(3,869)	(1,998)	1,871
33,940	33,940	---	(13,340)	(13,340)	---	148	148	---
\$ 15,252	\$ 29,718	\$ 14,466	\$ (34,178)	\$ (7,168)	\$ 27,010	\$ (3,721)	\$ (1,850)	\$ 1,871

(continued)

(continued)

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**Other Code Departments**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	State Police			Total		
	State Police Services			Final Budget	Actual	Variance Over (Under)
	Final Budget	Actual	Variance Over (Under)			
<b>Revenues:</b>						
Federal government.....	\$ 700	\$ 793	\$ 93	\$ 850	\$ 793	\$ (57)
Other.....	5,250	5,545	295	1,078,950	1,113,209	34,259
Less:						
Refunds.....				101	74	(27)
<b>Total revenues</b>	<b>5,950</b>	<b>6,338</b>	<b>388</b>	<b>1,079,699</b>	<b>1,113,928</b>	<b>34,229</b>
<b>Expenditures:</b>						
Current:						
Education.....				22,389	22,387	(2)
Health and social services.....				34,175	30,390	(3,785)
General government.....				441,372	416,462	(24,910)
Public protection and justice.....	6,560	5,430	(1,130)	19,384	15,807	(3,577)
Natural resources and recreation.....				4,485	3,939	(546)
Capital outlays.....	360	360	--	2,755	2,670	(85)
<b>Total expenditures</b>	<b>6,920</b>	<b>5,790</b>	<b>(1,130)</b>	<b>524,560</b>	<b>491,655</b>	<b>(32,905)</b>
<b>Excess (deficiency) of revenues over</b>						
<b>(under) expenditures</b>	<b>(970)</b>	<b>548</b>	<b>1,518</b>	<b>555,139</b>	<b>622,273</b>	<b>67,134</b>
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in.....				12,850	16,239	3,389
Operating transfers-out.....	(534)	(534)	--	(612,479)	(633,124)	(20,645)
<b>Excess (deficiency) of revenues over</b>						
<b>(under) expenditures, and other sources</b>						
<b>(uses) of financial resources</b>	<b>(1,504)</b>	<b>14</b>	<b>1,518</b>	<b>(44,490)</b>	<b>5,388</b>	<b>49,878</b>
Budgetary fund balances (deficits), July 1, 1991	2,256	2,256	--	20,656	20,656	--
<b>Budgetary fund balances (deficits), June 30, 1992</b>	<b>\$ 752</b>	<b>\$ 2,270</b>	<b>\$ 1,518</b>	<b>\$ (23,834)</b>	<b>\$ 26,044</b>	<b>\$ 49,878</b>

**This Page Intentionally Left Blank**

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**Agencies, Boards and Commissions**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Commerce Commission			Environmental Protection Agency		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Motor fuel taxes.....						
Public utility taxes.....	\$ 13,689	\$ 14,827	\$ 1,138			
Federal government.....	100	216	116	\$ 100,000	\$ 80,148	\$ (19,852)
Other.....	8,061	7,976	(85)	44,000	42,721	(1,279)
Less:						
Refunds.....	70	53	(17)	500	61	(439)
<b>Total revenues</b>	<b>21,780</b>	<b>22,966</b>	<b>1,186</b>	<b>143,500</b>	<b>122,808</b>	<b>(20,692)</b>
<b>Expenditures:</b>						
Current:						
Education.....						
General government.....				1,657	1,358	(299)
Public protection and justice.....	25,342	24,122	(1,220)			
Natural resources and recreation.....	991	944	(47)	155,346	135,628	(19,718)
Capital outlays.....	525	515	(10)	639	600	(39)
<b>Total expenditures</b>	<b>26,858</b>	<b>25,581</b>	<b>(1,277)</b>	<b>157,642</b>	<b>137,586</b>	<b>(20,056)</b>
<b>(Deficiency) of revenues (under) expenditures</b>	<b>(5,078)</b>	<b>(2,615)</b>	<b>2,463</b>	<b>(14,142)</b>	<b>(14,778)</b>	<b>(636)</b>
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in.....	750	750	--	25,000	18,782	(6,218)
Operating transfers-out.....	(2,653)	(2,653)	--	(7,861)	(7,861)	--
<b>Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources</b>	<b>(6,981)</b>	<b>(4,518)</b>	<b>2,463</b>	<b>2,997</b>	<b>(3,857)</b>	<b>(6,854)</b>
Budgetary fund balances, July 1, 1991	6,200	6,200	--	37,042	37,042	--
<b>Budgetary fund balances, June 30, 1992</b>	<b>\$ (781)</b>	<b>\$ 1,682</b>	<b>\$ 2,463</b>	<b>\$ 40,039</b>	<b>\$ 33,185</b>	<b>\$ (6,854)</b>

State Fire Marshal			Other Agencies, Boards, and Commissions			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 16,912	\$ 16,470	\$ (442)				\$ 16,912	\$ 16,470	\$ (442)
						13,689	14,827	1,138
13,838	12,144	(1,694)	\$ 65,150	\$ 68,534	\$ 3,384	100,100	80,364	(19,736)
						131,049	131,375	326
138	138	--	2	2	--	710	254	(456)
30,612	28,476	(2,136)	65,148	68,532	3,384	261,040	242,782	(18,258)
1,285	1,251	(34)	15,600	15,526	(74)	16,885	16,777	(108)
502	489	(13)	40,497	39,434	(1,063)	42,656	41,281	(1,375)
10,409	10,340	(69)	41,350	28,039	(13,311)	77,101	62,501	(14,600)
20,422	19,749	(673)				176,759	156,321	(20,438)
1,114	1,064	(50)	145	140	(5)	2,423	2,319	(104)
33,732	32,893	(839)	97,592	83,139	(14,453)	315,824	279,199	(36,625)
(3,120)	(4,417)	(1,297)	(32,444)	(14,607)	17,837	(54,784)	(36,417)	18,367
			31,489	32,221	732	57,239	51,753	(5,486)
(4,438)	(4,438)	--	(2,429)	(2,429)	--	(17,381)	(17,381)	--
(7,558)	(8,855)	(1,297)	(3,384)	15,185	18,569	(14,926)	(2,045)	12,881
21,066	21,066	--	12,166	12,166	--	76,474	76,474	--
\$ 13,508	\$ 12,211	\$ (1,297)	\$ 8,782	\$ 27,351	\$ 18,569	\$ 61,548	\$ 74,429	\$ 12,881

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**Commerce Commission**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Transportation Regulatory			Public Utility		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Public utility taxes.....	\$ --	\$ 545	\$ 545	\$ 13,689	\$ 14,282	\$ 593
Federal government.....				100	216	116
Other.....	7,750	7,653	(97)	311	323	12
Less:						
Refunds.....	25	9	(16)	45	44	(1)
<b>Total revenues</b>	<b>7,725</b>	<b>8,189</b>	<b>464</b>	<b>14,055</b>	<b>14,777</b>	<b>722</b>
<b>Expenditures:</b>						
Current:						
Public protection and justice.....	9,633	8,895	(738)	15,709	15,227	(482)
Natural resources and recreation.....				991	944	(47)
Capital outlays.....	247	237	(10)	278	278	--
<b>Total expenditures</b>	<b>9,880</b>	<b>9,132</b>	<b>(748)</b>	<b>16,978</b>	<b>16,449</b>	<b>(529)</b>
<b>(Deficiency) of revenues (under)</b> <b>expenditures</b>	<b>(2,155)</b>	<b>(943)</b>	<b>1,212</b>	<b>(2,923)</b>	<b>(1,672)</b>	<b>1,251</b>
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in.....	750	750	--			
Operating transfers-out.....	(2,500)	(2,500)	--	(153)	(153)	--
<b>(Deficiency) of revenues (under)</b> <b>expenditures and other sources</b> <b>(uses) of financial resources</b>	<b>(3,905)</b>	<b>(2,693)</b>	<b>1,212</b>	<b>(3,076)</b>	<b>(1,825)</b>	<b>1,251</b>
Budgetary fund balances, July 1, 1991	3,679	3,679	--	2,521	2,521	--
<b>Budgetary fund balances, June 30, 1992</b>	<b>\$ (226)</b>	<b>\$ 986</b>	<b>\$ 1,212</b>	<b>\$ (555)</b>	<b>\$ 696</b>	<b>\$ 1,251</b>

Total		
Final Budget	Actual	Variance Over (Under)
\$ 13,689	\$ 14,827	\$ 1,138
100	216	116
8,061	7,976	(85)
70	53	(17)
<u>21,780</u>	<u>22,966</u>	<u>1,186</u>
25,342	24,122	(1,220)
991	944	(47)
525	515	(10)
<u>26,858</u>	<u>25,581</u>	<u>(1,277)</u>
<u>(5,078)</u>	<u>(2,615)</u>	<u>2,463</u>
750	750	--
<u>(2,653)</u>	<u>(2,653)</u>	<u>--</u>
<u>(6,981)</u>	<u>(4,518)</u>	<u>2,463</u>
6,200	6,200	--
<u>\$ (781)</u>	<u>\$ 1,682</u>	<u>\$ 2,463</u>

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**Environmental Protection Agency**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Solid Waste Management			Water Pollution Control Revolving		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....				\$ 100,000	\$ 80,148	\$ (19,852)
Other.....	\$ 18,500	\$ 15,591	\$ (2,909)	21,000	20,005	(995)
Less:						
Refunds.....	500	61	(439)			
<b>Total revenues</b>	<b>18,000</b>	<b>15,530</b>	<b>(2,470)</b>	<b>121,000</b>	<b>100,153</b>	<b>(20,847)</b>
<b>Expenditures:</b>						
Current:						
General government.....						
Natural resources and recreation.....	20,546	15,964	(4,582)	96,378	95,915	(463)
Capital outlays.....	416	416	--	2	2	--
<b>Total expenditures</b>	<b>20,962</b>	<b>16,380</b>	<b>(4,582)</b>	<b>96,380</b>	<b>95,917</b>	<b>(463)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(2,962)</b>	<b>(850)</b>	<b>2,112</b>	<b>24,620</b>	<b>4,236</b>	<b>(20,384)</b>
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in.....						
Operating transfers-out.....	(7,861)	(7,861)	--			
<b>Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources</b>	<b>(10,823)</b>	<b>(8,711)</b>	<b>2,112</b>	<b>24,620</b>	<b>4,236</b>	<b>(20,384)</b>
Budgetary fund balances (deficit), July 1, 1991	27,107	27,107	--	3,696	3,696	--
<b>Budgetary fund balances (deficit), June 30, 1992</b>	<b>\$ 16,284</b>	<b>\$ 18,396</b>	<b>\$ 2,112</b>	<b>\$ 28,316</b>	<b>\$ 7,932</b>	<b>\$ (20,384)</b>

Hazardous Waste			Vehicle Inspection			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
						\$ 100,000	\$ 80,148	\$ (19,852)
\$ 4,500	\$ 7,125	\$ 2,625				44,000	42,721	(1,279)
						500	61	(439)
4,500	7,125	2,625				143,500	122,808	(20,692)
			\$ 1,657	\$ 1,358	\$ (299)	1,657	1,358	(299)
14,960	6,631	(8,329)	23,462	17,118	(6,344)	155,346	135,628	(19,718)
47	47	---	174	135	(39)	639	600	(39)
15,007	6,678	(8,329)	25,293	18,611	(6,682)	157,642	137,586	(20,056)
(10,507)	447	10,954	(25,293)	(18,611)	6,682	(14,142)	(14,778)	(636)
			25,000	18,782	(6,218)	25,000	18,782	(6,218)
						(7,861)	(7,861)	---
(10,507)	447	10,954	(293)	171	464	2,997	(3,857)	(6,854)
6,617	6,617	---	(378)	(378)	---	37,042	37,042	---
\$ (3,890)	\$ 7,064	\$ 10,954	\$ (671)	\$ (207)	\$ 464	\$ 40,039	\$ 33,185	\$ (6,854)

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**State Fire Marshal**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Fire Prevention			Underground Storage Tank		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Motor fuel taxes.....				\$ 16,912	\$ 16,470	(442)
Other.....	\$ 11,750	\$ 10,111	(1,639)	2,088	2,033	(55)
Less:						
Refunds.....	3	3	--	135	135	--
<b>Total revenues</b>	<b>11,747</b>	<b>10,108</b>	<b>(1,639)</b>	<b>18,865</b>	<b>18,368</b>	<b>(497)</b>
<b>Expenditures:</b>						
Current:						
Education.....	1,285	1,251	(34)			
General government.....	53	53	--	449	436	(13)
Public protection and justice.....	9,412	9,356	(56)	997	984	(13)
Natural resources and recreation.....				20,422	19,749	(673)
Capital outlays.....	897	856	(41)	217	208	(9)
<b>Total expenditures</b>	<b>11,647</b>	<b>11,516</b>	<b>(131)</b>	<b>22,085</b>	<b>21,377</b>	<b>(708)</b>
<b>(Deficiency) of revenues</b> <b>(under) expenditures</b>	<b>100</b>	<b>(1,408)</b>	<b>(1,508)</b>	<b>(3,220)</b>	<b>(3,009)</b>	<b>211</b>
<b>Other (uses) of financial resources:</b>						
Operating transfers-out.....	(218)	(218)	--	(4,220)	(4,220)	--
<b>(Deficiency) of revenues (under)</b> <b>expenditures and other (uses)</b> <b>of financial resources</b>	<b>(118)</b>	<b>(1,626)</b>	<b>(1,508)</b>	<b>(7,440)</b>	<b>(7,229)</b>	<b>211</b>
Budgetary fund balances, July 1, 1991	9,391	9,391	--	11,675	11,675	--
<b>Budgetary fund balances, June 30, 1992</b>	<b>\$ 9,273</b>	<b>\$ 7,765</b>	<b>(1,508)</b>	<b>\$ 4,235</b>	<b>\$ 4,446</b>	<b>211</b>

Total		
Final Budget	Actual	Variance Over (Under)
\$ 16,912	\$ 16,470	\$ (442)
13,838	12,144	(1,694)
138	138	--
30,612	28,476	(2,136)
1,285	1,251	(34)
502	489	(13)
10,409	10,340	(69)
20,422	19,749	(673)
1,114	1,064	(50)
33,732	32,893	(839)
(3,120)	(4,417)	(1,297)
(4,438)	(4,438)	--
(7,558)	(8,855)	(1,297)
21,066	21,066	--
\$ 13,508	\$ 12,211	\$ (1,297)

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Special State Funds  
Other Agencies, Boards and Commissions  
For the Year Ended June 30, 1992  
(Expressed in Thousands)

	Commissioner of Banks & Trust Companies			Criminal Justice Information Authority		
	Banks and Trust Companies			Motor Vehicle Theft Prevention		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Other.....	\$ 13,350	\$ 14,781	\$ 1,431	\$ 7,000	\$ 10,495	\$ 3,495
Less:						
Refunds.....	2	2	--			
<b>Total revenues</b>	<b>13,348</b>	<b>14,779</b>	<b>1,431</b>	<b>7,000</b>	<b>10,495</b>	<b>3,495</b>
<b>Expenditures:</b>						
Current:						
Education.....						
General government.....	291	228	(63)			
Public protection and justice.....	14,276	13,877	(399)	9,937	277	(9,660)
Capital outlays.....	8	8	--	63	63	--
<b>Total expenditures</b>	<b>14,575</b>	<b>14,113</b>	<b>(462)</b>	<b>10,000</b>	<b>340</b>	<b>(9,660)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,227)</b>	<b>666</b>	<b>1,893</b>	<b>(3,000)</b>	<b>10,155</b>	<b>13,155</b>
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in.....						
Operating transfers-out.....	(1,137)	(1,137)	--	(100)	(100)	--
<b>Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources</b>	<b>(2,364)</b>	<b>(471)</b>	<b>1,893</b>	<b>(3,100)</b>	<b>10,055</b>	<b>13,155</b>
Budgetary fund balances (deficits), July 1, 1991	1,214	1,214	--	(8)	(8)	--
<b>Budgetary fund balances (deficits), June 30, 1992</b>	<b>\$ (1,150)</b>	<b>\$ 743</b>	<b>\$ 1,893</b>	<b>\$ (3,108)</b>	<b>\$ 10,047</b>	<b>\$ 13,155</b>

Housing Development Authority			Local Governmental Law Enforcement Officers Training Board			Metropolitan Fair and Exposition Authority		
Illinois Affordable Housing			Traffic and Criminal Conviction			Metropolitan Fair and Exposition Improvement Bond		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 15,650	\$ 14,701	\$ (949)	\$ 8,650	\$ 8,400	\$ (250)			
15,650	14,701	(949)	8,650	8,400	(250)			
7,985	6,985	(1,000)	10,012	9,193	(819)	\$ 32,221	\$ 32,221	\$ ---
			69	69	--			
7,985	6,985	(1,000)	10,081	9,262	(819)	32,221	32,221	---
7,665	7,716	51	(1,431)	(862)	569	(32,221)	(32,221)	---
(192)	(192)	---				31,489	32,221	732
7,473	7,524	51	(1,431)	(862)	569	(732)	---	732
10,067	10,067	---	(515)	(515)	---			
\$ 17,540	\$ 17,591	\$ 51	\$ (1,946)	\$ (1,377)	\$ 569	\$ (732)	\$ ---	\$ 732

(continued)

(continued)

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Special State Funds**  
**Other Agencies, Boards and Commissions**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Racing Board			State Board of Education		
	Illinois Racetrack Improvement			Drivers Education		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Other.....	\$ 4,500	\$ 4,488	\$ (12)	\$ 16,000	\$ 15,669	\$ (331)
Less:						
Refunds.....						
<b>Total revenues</b>	<b>4,500</b>	<b>4,488</b>	<b>(12)</b>	<b>16,000</b>	<b>15,669</b>	<b>(331)</b>
<b>Expenditures:</b>						
Current:						
Education.....				15,600	15,526	(74)
General government.....						
Public protection and justice.....	7,125	4,692	(2,433)			
Capital outlays.....				5	--	(5)
<b>Total expenditures</b>	<b>7,125</b>	<b>4,692</b>	<b>(2,433)</b>	<b>15,605</b>	<b>15,526</b>	<b>(79)</b>
<b>Excess (deficiency) of revenues over</b> <b>(under) expenditures</b>	<b>(2,625)</b>	<b>(204)</b>	<b>2,421</b>	<b>395</b>	<b>143</b>	<b>(252)</b>
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in.....						
Operating transfers-out.....	(1,000)	(1,000)	--			
<b>Excess (deficiency) of revenues over</b> <b>(under) expenditures and other sources</b> <b>(uses) of financial resources</b>	<b>(3,625)</b>	<b>(1,204)</b>	<b>2,421</b>	<b>395</b>	<b>143</b>	<b>(252)</b>
Budgetary fund balances (deficits), July 1, 1991	3,268	3,268	--	(1,860)	(1,860)	--
<b>Budgetary fund balances (deficits), June 30, 1992</b>	<b>\$ (357)</b>	<b>\$ 2,064</b>	<b>\$ 2,421</b>	<b>\$ (1,465)</b>	<b>\$ (1,717)</b>	<b>\$ (252)</b>

Total		
Final Budget	Actual	Variance Over (Under)
\$ 65,150	\$ 68,534	\$ 3,384
2	2	--
<u>65,148</u>	<u>68,532</u>	<u>3,384</u>
15,600	15,526	(74)
40,497	39,434	(1,063)
41,350	28,039	(13,311)
145	140	(5)
<u>97,592</u>	<u>83,139</u>	<u>(14,453)</u>
<u>(32,444)</u>	<u>(14,607)</u>	<u>17,837</u>
31,489	32,221	732
<u>(2,429)</u>	<u>(2,429)</u>	<u>--</u>
<u>(3,384)</u>	<u>15,185</u>	<u>18,569</u>
<u>12,166</u>	<u>12,166</u>	<u>--</u>
<u>\$ 8,782</u>	<u>\$ 27,351</u>	<u>\$ 18,569</u>

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Bond Financed Funds  
For the Year Ended June 30, 1992  
(Expressed in Thousands)

	Transportation			Capital Development Bond		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Other.....						
<b>Total revenues</b>						
<b>Expenditures:</b>						
Current:						
Education.....				\$ 8,160	\$ 8,082	\$ (78)
General government.....				3,301	3,278	(23)
Transportation.....	\$ 184,932	\$ 184,932	\$ --			
Natural resources and recreation.....				5,231	5,148	(83)
Debt service:						
Principal.....						
Capital outlays.....				131,521	130,056	(1,465)
<b>Total expenditures</b>	<b>184,932</b>	<b>184,932</b>	<b>--</b>	<b>148,213</b>	<b>146,564</b>	<b>(1,649)</b>
<b>(Deficiency) of revenues (under) expenditures</b>	<b>(184,932)</b>	<b>(184,932)</b>	<b>--</b>	<b>(148,213)</b>	<b>(146,564)</b>	<b>1,649</b>
<b>Other sources (uses) of financial resources:</b>						
Proceeds from general and special obligation bond issues.....	152,550	150,810	(1,740)	132,875	135,695	2,820
Operating transfers-in.....	--	5,181	5,181	--	782	782
Operating transfers-out.....				--	(3,552)	(3,552)
<b>Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources</b>	<b>(32,382)</b>	<b>(28,941)</b>	<b>3,441</b>	<b>(15,338)</b>	<b>(13,639)</b>	<b>1,699</b>
Budgetary fund balances, July 1, 1991	58,011	58,011	--	35,350	35,350	--
<b>Budgetary fund balances, June 30, 1992</b>	<b>\$ 25,629</b>	<b>\$ 29,070</b>	<b>\$ 3,441</b>	<b>\$ 20,012</b>	<b>\$ 21,711</b>	<b>\$ 1,699</b>

School Construction Bond			Anti-Pollution Bond		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 3,474	\$ 3,371	\$ (103)	\$ 5,022	\$ 5,022	\$ ---
3,474	3,371	(103)	5,022	5,022	---
(3,474)	(3,371)	103	(5,022)	(5,022)	---
9,800	7,896	(1,904)	4,900	3,948	(952)
			---	(372)	(372)
6,326	4,525	(1,801)	(122)	(1,446)	(1,324)
1,156	1,156	---	2,663	2,663	---
\$ 7,482	\$ 5,681	\$ (1,801)	\$ 2,541	\$ 1,217	\$ (1,324)

(continued)

(continued)

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Bond Financed Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Build Illinois Bond			Illinois Civic Center Bond		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Other.....				\$ --	\$ 1	\$ 1
<b>Total revenues</b>				--	1	1
<b>Expenditures:</b>						
Current:						
Education.....	\$ 5,328	\$ 5,277	\$ (51)			
General government.....	19,509	17,731	(1,778)	29,866	29,735	(131)
Transportation.....	70,915	70,915	--			
Natural resources and recreation.....	82,051	81,672	(379)			
Debt service:						
Principal.....	142,389	142,389	--	7,144	7,144	--
Capital outlays.....	33,579	31,316	(2,263)			
<b>Total expenditures</b>	<b>353,771</b>	<b>349,300</b>	<b>(4,471)</b>	<b>37,010</b>	<b>36,879</b>	<b>(131)</b>
<b>(Deficiency) of revenues (under) expenditures</b>	<b>(353,771)</b>	<b>(349,300)</b>	<b>4,471</b>	<b>(37,010)</b>	<b>(36,878)</b>	<b>132</b>
<b>Other sources (uses) of financial resources:</b>						
Proceeds from general and special obligation bond issues.....	315,000	351,044	36,044	23,000	71,219	48,219
Operating transfers-in.....						
Operating transfers-out.....						
<b>Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources</b>	<b>(38,771)</b>	<b>1,744</b>	<b>40,515</b>	<b>(14,010)</b>	<b>34,341</b>	<b>48,351</b>
Budgetary fund balances, July 1, 1991	109,194	109,194	--	1,795	1,795	--
<b>Budgetary fund balances, June 30, 1992</b>	<b>\$ 70,423</b>	<b>\$ 110,938</b>	<b>\$ 40,515</b>	<b>\$ (12,215)</b>	<b>\$ 36,136</b>	<b>\$ 48,351</b>

Coal Development Bond			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			\$ --	\$ 1	\$ 1
			--	1	1
			16,962	16,730	(232)
			52,676	50,744	(1,932)
			255,847	255,847	--
\$ 8,223	\$ 7,623	\$ (600)	100,527	99,465	(1,062)
			149,533	149,533	--
			165,100	161,372	(3,728)
8,223	7,623	(600)	740,645	733,691	(6,954)
(8,223)	(7,623)	600	(740,645)	(733,690)	6,955
7,875	9,850	1,975	646,000	730,462	84,462
			--	5,963	5,963
--	(2,039)	(2,039)	--	(5,963)	(5,963)
(348)	188	536	(94,645)	(3,228)	91,417
4,037	4,037	--	212,206	212,206	--
\$ 3,689	\$ 4,225	\$ 536	\$ 117,561	\$ 208,978	\$ 91,417

**STATE OF ILLINOIS**  
**Combining Schedule of Expenditures, Other**  
**Sources of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Bond Financed Funds**  
**Department of Transportation**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Transportation Bond Series "A"			Transportation Bond Series "B"		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Expenditures:</b>						
Current:						
Transportation.....	\$ 121,016	\$ 121,016	\$ --	\$ 63,916	\$ 63,916	\$ --
<b>Total expenditures</b>	<b>121,016</b>	<b>121,016</b>	<b>--</b>	<b>63,916</b>	<b>63,916</b>	<b>--</b>
<b>(Deficiency) of revenues (under)</b> <b>expenditures</b>	<b>(121,016)</b>	<b>(121,016)</b>	<b>--</b>	<b>(63,916)</b>	<b>(63,916)</b>	<b>--</b>
<b>Other sources of financial resources:</b>						
Proceeds from general obligation bond issues.....	93,500	85,838	(7,662)	59,050	64,972	5,922
Operating transfers-in.....				--	5,181	5,181
<b>Excess (deficiency) of revenues over</b> <b>(under) expenditures and other</b> <b>sources of financial resources</b>	<b>(27,516)</b>	<b>(35,178)</b>	<b>(7,662)</b>	<b>(4,866)</b>	<b>6,237</b>	<b>11,103</b>
Budgetary fund balances, July 1, 1991	53,572	53,572	--	4,439	4,439	--
<b>Budgetary fund balances, June 30, 1992</b>	<b>\$ 26,056</b>	<b>\$ 18,394</b>	<b>\$ (7,662)</b>	<b>\$ (427)</b>	<b>\$ 10,676</b>	<b>\$ 11,103</b>

<u>Total</u>		
<u>Final</u>		<u>Variance</u>
<u>Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
\$ 184,932	\$ 184,932	\$ -- --
184,932	184,932	-- --
(184,932)	(184,932)	-- --
152,550	150,810	(1,740)
-- --	5,181	5,181
(32,382)	(28,941)	3,441
58,011	58,011	-- --
\$ 25,629	\$ 29,070	\$ 3,441

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Debt Service Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	General Obligations			Build Illinois		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....	\$ 750	\$ 4,948	\$ 4,198			
Other.....	12,250	14,224	1,974	\$ --	\$ 1,979	\$ 1,979
<b>Total revenues</b>	<b>13,000</b>	<b>19,172</b>	<b>6,172</b>	<b>--</b>	<b>1,979</b>	<b>1,979</b>
<b>Expenditures:</b>						
Debt service:						
Principal.....	849,911	846,267	(3,644)	166,353	166,353	--
Interest.....	241,726	222,414	(19,312)			--
<b>Total expenditures</b>	<b>1,091,637</b>	<b>1,068,681</b>	<b>(22,956)</b>	<b>166,353</b>	<b>166,353</b>	<b>--</b>
<b>(Deficiency) of revenues</b>						
<b>(under) expenditures</b>	<b>(1,078,637)</b>	<b>(1,049,509)</b>	<b>29,128</b>	<b>(166,353)</b>	<b>(164,374)</b>	<b>1,979</b>
<b>Other sources of financial resources:</b>						
Proceeds from general and special obligation bond issues.....	293,814	293,814	--			
Operating transfers-in.....	962,710	960,693	(2,017)	164,400	164,400	--
<b>Excess (deficiency) of revenues over</b>						
<b>(under) expenditures and other sources</b>	<b>177,887</b>	<b>204,998</b>	<b>27,111</b>	<b>(1,953)</b>	<b>26</b>	<b>1,979</b>
Budgetary fund balances, July 1, 1991	141,122	141,122	--			
<b>Budgetary fund balances, June 30, 1992</b>	<b>\$ 319,009</b>	<b>\$ 346,120</b>	<b>\$ 27,111</b>	<b>\$ (1,953)</b>	<b>\$ 26</b>	<b>\$ 1,979</b>

Illinois Civic Center			Matured Bond and Coupon			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
--	191	191	\$ 35	\$ 111	\$ 76	\$ 750	\$ 4,948	\$ 4,198
--	191	191	35	111	76	12,285	16,505	4,220
--	191	191	35	111	76	13,035	21,453	8,418
\$ 10,000	\$ 9,819	\$ (181)	415	112	(303)	1,026,679	1,022,551	(4,128)
						241,726	222,414	(19,312)
10,000	9,819	(181)	415	112	(303)	1,268,405	1,244,965	(23,440)
(10,000)	(9,628)	372	(380)	(1)	379	(1,255,370)	(1,223,512)	31,858
10,875	12,048	1,173				293,814	293,814	---
						1,137,985	1,137,141	(844)
875	2,420	1,545	(380)	(1)	379	176,429	207,443	31,014
2,172	2,172	---	527	527	---	143,821	143,821	---
\$ 3,047	\$ 4,592	\$ 1,545	\$ 147	\$ 526	\$ 379	\$ 320,250	\$ 351,264	\$ 31,014

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Federal Trust Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Secretary of State			Code Departments		
	Library Services		Variance Over (Under)	Code Departments		Variance Over (Under)
	Final Budget	Actual		Final Budget	Actual	
<b>Revenues:</b>						
Federal government.....	\$ 4,900	\$ 5,037	\$ 137	\$ 1,028,525	\$ 1,047,213	\$ 18,688
Other.....				62,925	92,252	29,327
Less:						
Refunds.....				2,645	918	(1,727)
<b>Total revenues</b>	<b>4,900</b>	<b>5,037</b>	<b>137</b>	<b>1,088,805</b>	<b>1,138,547</b>	<b>49,742</b>
<b>Expenditures:</b>						
Current:						
Education.....				592,405	488,586	(103,819)
Health and social services.....				384,165	303,743	(80,422)
General government.....	6,608	4,667	(1,941)	137,496	137,496	--
Transportation.....				222,050	193,526	(28,524)
Social assistance.....				7,905	5,933	(1,972)
Public protection and justice.....				16,135	13,830	(2,305)
Natural resources and recreation.....				62	62	--
Capital outlays.....	62	62	--	1,360,156	1,143,114	(217,042)
<b>Total expenditures</b>	<b>6,670</b>	<b>4,729</b>	<b>(1,941)</b>			
<b>Excess (deficiency) of revenues over     (under) expenditures</b>	<b>(1,770)</b>	<b>308</b>	<b>2,078</b>	<b>(271,351)</b>	<b>(4,567)</b>	<b>266,784</b>
<b>Budgetary funds-nonbudgeted accounts</b>				<b>33,705</b>	<b>33,705</b>	<b>--</b>
<b>Excess (deficiency) of revenues over     (under) expenditures and budgetary     funds-nonbudgeted accounts</b>	<b>(1,770)</b>	<b>308</b>	<b>2,078</b>	<b>(271,412)</b>	<b>(4,375)</b>	<b>267,037</b>
Budgetary fund balance (deficits), July 1, 1991	(1,977)	(1,977)	--	(36,063)	(36,063)	--
<b>Budgetary fund (deficits), June 30, 1992</b>	<b>\$ (3,747)</b>	<b>\$ (1,669)</b>	<b>\$ 2,078</b>	<b>\$ (307,475)</b>	<b>\$ (40,438)</b>	<b>\$ 267,037</b>

Agencies, Boards & Commissions			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 761,050	\$ 775,129	\$ 14,079	\$ 41,953	\$ 40,023	\$ (1,930)	\$ 1,836,428	\$ 1,867,402	\$ 30,974
--	1	1	725	1,006	281	63,650	93,259	29,609
			210	2	(208)	2,855	920	(1,935)
761,050	775,130	14,080	42,468	41,027	(1,441)	1,897,223	1,959,741	62,518
729,286	687,275	(42,011)	10,217	8,893	(1,324)	739,503	696,168	(43,335)
			13,227	7,664	(5,563)	605,632	496,250	(109,382)
			15,189	10,542	(4,647)	405,962	318,952	(87,010)
						137,496	137,496	--
						222,050	193,526	(28,524)
45,486	29,354	(16,132)	16,027	9,601	(6,426)	61,513	38,955	(22,558)
83,839	45,322	(38,517)	6,019	2,940	(3,079)	97,763	54,195	(43,568)
2,768	2,420	(348)	1,033	904	(129)	19,998	17,216	(2,782)
861,379	764,371	(97,008)	61,712	40,544	(21,168)	2,289,917	1,952,758	(337,159)
(100,329)	10,759	111,088	(19,244)	483	19,727	(392,694)	6,983	399,677
398	398	--	1,082	1,082	--	35,185	35,185	--
(100,727)	10,361	111,088	(20,326)	(852)	19,474	(394,235)	5,442	399,677
(81,975)	(81,975)	--	569	569	--	(119,446)	(119,446)	--
\$ (182,702)	\$ (71,614)	\$ 111,088	\$ (19,757)	\$ (283)	\$ 19,474	\$ (513,681)	\$ (114,004)	\$ 399,677

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Federal Trust Funds**  
**Code Departments**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Children and Family Services			Commerce and Community Affairs		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....	\$ 39,250	\$ 42,512	\$ 3,262	\$ 309,000	\$ 302,524	\$ (6,476)
Other.....				500	725	225
Less:						
Refunds.....				2,170	908	(1,262)
<b>Total revenues</b>	<b>39,250</b>	<b>42,512</b>	<b>3,262</b>	<b>307,330</b>	<b>302,341</b>	<b>(4,989)</b>
<b>Expenditures:</b>						
Current:						
Health and social services.....	55,937	38,144	(17,793)			
General government.....				383,538	303,344	(80,194)
Transportation.....						
Social assistance.....						
Natural resources and recreation.....						
Capital outlays.....	169	155	(14)	288	153	(135)
<b>Total expenditures</b>	<b>56,106</b>	<b>38,299</b>	<b>(17,807)</b>	<b>383,826</b>	<b>303,497</b>	<b>(80,329)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(16,856)</b>	<b>4,213</b>	<b>21,069</b>	<b>(76,496)</b>	<b>(1,156)</b>	<b>75,340</b>
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in.....				--	590	590
Operating transfers-out.....				--	(337)	(337)
<b>Budgetary funds-nonbudgeted accounts.....</b>	<b>4,381</b>	<b>4,381</b>	<b>--</b>			
<b>Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts</b>	<b>(21,237)</b>	<b>(168)</b>	<b>21,069</b>	<b>(76,496)</b>	<b>(903)</b>	<b>75,593</b>
Budgetary fund balances (deficits), July 1, 1991	(1,172)	(1,172)	--	(55,122)	(55,122)	--
<b>Budgetary fund balances (deficits), June 30, 1992</b>	<b>\$ (22,409)</b>	<b>\$ (1,340)</b>	<b>\$ 21,069</b>	<b>\$ (131,618)</b>	<b>\$ (56,025)</b>	<b>\$ 75,593</b>

Employment Security			Mental Health and Developmental Disabilities			Public Health		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 160,500	\$ 162,939	\$ 2,439	\$ 67,900	\$ 76,473	\$ 8,573	\$ 176,750	\$ 145,145	\$ (31,605)
24,200	33,092	8,892	---	137	137	30,000	29,903	(97)
350	---	(350)				120	10	(110)
184,350	196,031	11,681	67,900	76,610	8,710	206,630	175,038	(31,592)
			81,046	76,576	(4,470)	223,582	179,490	(44,092)
197	186	(11)						
220,592	192,131	(28,461)						
6,939	6,709	(230)	402	400	(2)	1,200	1,033	(167)
227,728	199,026	(28,702)	81,448	76,976	(4,472)	224,782	180,523	(44,259)
(43,378)	(2,995)	40,383	(13,548)	(366)	13,182	(18,152)	(5,485)	12,667
679	679	---						
(44,057)	(3,674)	40,383	(13,548)	(366)	13,182	(18,152)	(5,485)	12,667
11,862	11,862	---	1,151	1,151	---	(7,296)	(7,296)	---
\$ (32,195)	\$ 8,188	\$ 40,383	\$ (12,397)	\$ 785	\$ 13,182	\$ (25,448)	\$ (12,781)	\$ 12,667

(continued)

(continued)

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Federal Trust Funds**  
**Code Departments**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Rehabilitation Services			Transportation		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....	\$ 118,500	\$ 123,174	\$ 4,674	\$ 74,750	\$ 121,581	\$ 46,831
Other.....	--	305	305	7,250	17,938	10,688
Less:						
Refunds.....	5	--	(5)			
<b>Total revenues</b>	<b>118,495</b>	<b>123,479</b>	<b>4,984</b>	<b>82,000</b>	<b>139,519</b>	<b>57,519</b>
<b>Expenditures:</b>						
Current:						
Health and social services.....	131,518	120,133	(11,385)			
General government.....						
Transportation.....				137,496	137,496	--
Social assistance.....						
Natural resources and recreation.....						
Capital outlays.....	2,471	1,826	(645)			
<b>Total expenditures</b>	<b>133,989</b>	<b>121,959</b>	<b>(12,030)</b>	<b>137,496</b>	<b>137,496</b>	<b>--</b>
<b>Excess (deficiency) of revenues over</b> <b>(under) expenditures</b>	<b>(15,494)</b>	<b>1,520</b>	<b>17,014</b>	<b>(55,496)</b>	<b>2,023</b>	<b>57,519</b>
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in.....						
Operating transfers-out.....						
<b>Budgetary funds-nonbudgeted accounts.....</b>	<b>1,640</b>	<b>1,640</b>	<b>--</b>			
<b>Excess (deficiency) of revenues over</b> <b>(under) expenditures, other sources</b> <b>(uses) of financial resources and</b> <b>budgetary funds-nonbudgeted accounts</b>	<b>(17,134)</b>	<b>(120)</b>	<b>17,014</b>	<b>(55,496)</b>	<b>2,023</b>	<b>57,519</b>
Budgetary fund balances (deficits), July 1, 1991	(5,033)	(5,033)	--	74	74	--
<b>Budgetary fund balances (deficits), June 30, 1992</b>	<b>\$ (22,167)</b>	<b>\$ (5,153)</b>	<b>\$ 17,014</b>	<b>\$ (55,422)</b>	<b>\$ 2,097</b>	<b>\$ 57,519</b>

Other Code Departments			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 81,875	\$ 72,865	\$ (9,010)	\$ 1,028,525	\$ 1,047,213	\$ 18,688
975	10,152	9,177	62,925	92,252	29,327
			2,645	918	(1,727)
82,850	83,017	167	1,088,805	1,138,547	49,742
100,322	74,243	(26,079)	592,405	488,586	(103,819)
430	213	(217)	384,165	303,743	(80,422)
			137,496	137,496	--
1,458	1,395	(63)	222,050	193,526	(28,524)
7,905	5,933	(1,972)	7,905	5,933	(1,972)
4,666	3,554	(1,112)	16,135	13,830	(2,305)
114,781	85,338	(29,443)	1,360,156	1,143,114	(217,042)
(31,931)	(2,321)	29,610	(271,351)	(4,567)	266,784
33,644	33,644	--	33,644	34,234	590
			--	(337)	(337)
27,005	27,005	--	33,705	33,705	--
(25,292)	4,318	29,610	(271,412)	(4,375)	267,037
19,473	19,473	--	(36,063)	(36,063)	--
\$ (5,819)	\$ 23,791	\$ 29,610	\$ (307,475)	\$ (40,438)	\$ 267,037

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Federal Trust Funds**  
**Department of Children and Family Services**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Child Welfare Services			Federal Projects		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....	\$ 11,500	\$ 11,588	\$ 88	\$ 7,000	\$ 11,124	\$ 4,124
<b>Total revenues</b>	<b>11,500</b>	<b>11,588</b>	<b>88</b>	<b>7,000</b>	<b>11,124</b>	<b>4,124</b>
<b>Expenditures:</b>						
Current:						
Health and social services.....	11,540	11,031	(509)	23,714	6,668	(17,046)
Capital outlays.....	21	21	--	148	134	(14)
<b>Total expenditures</b>	<b>11,561</b>	<b>11,052</b>	<b>(509)</b>	<b>23,862</b>	<b>6,802</b>	<b>(17,060)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(61)</b>	<b>536</b>	<b>597</b>	<b>(16,862)</b>	<b>4,322</b>	<b>21,184</b>
<b>Budgetary funds-nonbudgeted accounts</b>				<b>4,381</b>	<b>4,381</b>	<b>--</b>
<b>Excess (deficiency) of revenues over (under) expenditures and budgetary funds-nonbudgeted accounts</b>	<b>(61)</b>	<b>536</b>	<b>597</b>	<b>(21,243)</b>	<b>(59)</b>	<b>21,184</b>
Budgetary fund balances (deficit), July 1, 1991	(2,203)	(2,203)	--	428	428	--
<b>Budgetary fund balance (deficits), June 30, 1992</b>	<b>\$ (2,264)</b>	<b>\$ (1,667)</b>	<b>\$ 597</b>	<b>\$ (20,815)</b>	<b>\$ 369</b>	<b>\$ 21,184</b>

Local Effort Day Care			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 20,750	\$ 19,800	\$ (950)	\$ 39,250	\$ 42,512	\$ 3,262
20,750	19,800	(950)	39,250	42,512	3,262
20,683	20,445	(238)	55,937	38,144	(17,793)
			169	155	(14)
20,683	20,445	(238)	56,106	38,299	(17,807)
67	(645)	(712)	(16,856)	4,213	21,069
			4,381	4,381	--
67	(645)	(712)	(21,237)	(168)	21,069
603	603	--	(1,172)	(1,172)	--
\$ 670	\$ (42)	\$ (712)	\$ (22,409)	\$ (1,340)	\$ 21,069

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Federal Trust Funds**  
**Department of Commerce and Community Affairs**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Energy Administration			Low Income Home Energy Assistance Block Grant		
	Final		Variance	Final		Variance
	Budget	Actual	Over (Under)	Budget	Actual	Over (Under)
<b>Revenues:</b>						
Federal government.....	\$ 9,000	\$ 11,818	\$ 2,818	\$ 100,000	\$ 93,711	\$ (6,289)
Other.....						
Less:						
Refunds.....	300	297	(3)	600	584	(16)
<b>Total revenues</b>	<b>8,700</b>	<b>11,521</b>	<b>2,821</b>	<b>99,400</b>	<b>93,127</b>	<b>(6,273)</b>
<b>Expenditures:</b>						
Current:						
General government.....	13,449	11,554	(1,895)	106,886	92,411	(14,475)
Capital outlays.....	10	--	(10)	61	23	(38)
<b>Total expenditures</b>	<b>13,459</b>	<b>11,554</b>	<b>(1,905)</b>	<b>106,947</b>	<b>92,434</b>	<b>(14,513)</b>
<b>Excess (deficiency) of revenues over</b> <b>(under) expenditures</b>	<b>(4,759)</b>	<b>(33)</b>	<b>4,726</b>	<b>(7,547)</b>	<b>693</b>	<b>8,240</b>
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in.....						
Operating transfers-out.....	--	(239)	(239)			
<b>Excess (deficiency) of revenues over</b> <b>(under) expenditures and other sources</b> <b>(uses) of financial resources</b>	<b>(4,759)</b>	<b>(272)</b>	<b>4,487</b>	<b>(7,547)</b>	<b>693</b>	<b>8,240</b>
Budgetary fund (deficits), July 1, 1991	(1,968)	(1,968)	--	(8,263)	(8,263)	--
<b>Budgetary fund (deficits), June 30, 1992</b>	<b>\$ (6,727)</b>	<b>\$ (2,240)</b>	<b>\$ 4,487</b>	<b>\$ (15,810)</b>	<b>\$ (7,570)</b>	<b>\$ 8,240</b>

Community Services Block Grant			Community Development/ Small Cities Block Grant			Intra-Agency Services		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 17,250	\$ 17,672	\$ 422	\$ 26,000	\$ 24,851	\$ (1,149)	\$ 5,000	\$ 5,608	\$ 608
--	8	8	500	603	103			
170	14	(156)	300	4	(296)	150	--	(150)
17,080	17,666	586	26,200	25,450	(750)	4,850	5,608	758
23,652	16,461	(7,191)	60,567	29,559	(31,008)	7,679	6,206	(1,473)
6	--	(6)	2	--	(2)	167	122	(45)
23,658	16,461	(7,197)	60,569	29,559	(31,010)	7,846	6,328	(1,518)
(6,578)	1,205	7,783	(34,369)	(4,109)	30,260	(2,996)	(720)	2,276
						--	573	573
						--	(17)	(17)
(6,578)	1,205	7,783	(34,369)	(4,109)	30,260	(2,996)	(164)	2,832
(4,349)	(4,349)	--	(3,383)	(3,383)	--	(155)	(155)	--
\$ (10,927)	\$ (3,144)	\$ 7,783	\$ (37,752)	\$ (7,492)	\$ 30,260	\$ (3,151)	\$ (319)	\$ 2,832

(continued)

(continued)

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Federal Trust Funds**  
**Department of Commerce and Community Affairs**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Job Training Partnership			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....	\$ 151,750	\$ 148,864	\$ (2,886)	\$ 309,000	\$ 302,524	\$ (6,476)
Other.....	--	114	114	500	725	225
Less:						
Refunds.....	650	9	(641)	2,170	908	(1,262)
<b>Total revenues</b>	<b>151,100</b>	<b>148,969</b>	<b>(2,131)</b>	<b>307,330</b>	<b>302,341</b>	<b>(4,989)</b>
<b>Expenditures:</b>						
Current:						
General government.....	171,305	147,153	(24,152)	383,538	303,344	(80,194)
Capital outlays.....	42	8	(34)	288	153	(135)
<b>Total expenditures</b>	<b>171,347</b>	<b>147,161</b>	<b>(24,186)</b>	<b>383,826</b>	<b>303,497</b>	<b>(80,329)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(20,247)</b>	<b>1,808</b>	<b>22,055</b>	<b>(76,496)</b>	<b>(1,156)</b>	<b>75,340</b>
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in.....	--	17	17	--	590	590
Operating transfers-out.....	--	(81)	(81)	--	(337)	(337)
<b>Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources</b>	<b>(20,247)</b>	<b>1,744</b>	<b>21,991</b>	<b>(76,496)</b>	<b>(903)</b>	<b>75,593</b>
Budgetary fund balance (deficits), July 1, 1991	(37,004)	(37,004)	--	(55,122)	(55,122)	--
<b>Budgetary fund balance (deficits), June 30, 1992</b>	<b>\$ (57,251)</b>	<b>\$ (35,260)</b>	<b>\$ 21,991</b>	<b>\$ (131,618)</b>	<b>\$ (56,025)</b>	<b>\$ 75,593</b>

**This Page Intentionally Left Blank**

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Federal Trust Funds**  
**Department of Employment Security**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Title III Social Security and Employment Services			Unemployment Compensation Special Administration		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....	\$ 160,500	\$ 162,939	\$ 2,439			
Other.....	--	10,126	10,126	\$ 15,200	\$ 13,719	\$ (1,481)
Less:						
Refunds.....	300	--	(300)	50	--	(50)
<b>Total revenues</b>	160,200	173,065	12,865	15,150	13,719	(1,431)
<b>Expenditures:</b>						
Current:						
General government.....	197	186	(11)			
Social assistance.....	186,979	170,076	(16,903)	24,613	22,055	(2,558)
Debt service:						
Interest.....						
Capital outlays.....	6,433	6,203	(230)	506	506	--
<b>Total expenditures</b>	193,609	176,465	(17,144)	25,119	22,561	(2,558)
<b>Excess (deficiency) of revenues over     (under) expenditures</b>	(33,409)	(3,400)	30,009	(9,969)	(8,842)	1,127
<b>Budgetary funds-nonbudgeted accounts</b>				679	679	--
<b>Excess (deficiency) of revenues over     (under) expenditures and budgetary     funds-nonbudgeted accounts</b>	(33,409)	(3,400)	30,009	(10,648)	(9,521)	1,127
Budgetary fund balances (deficit), July 1, 1991	(3,229)	(3,229)	--	15,091	15,091	--
<b>Budgetary fund balances (deficit), June 30, 1992</b>	\$ (36,638)	\$ (6,629)	\$ 30,009	\$ 4,443	\$ 5,570	\$ 1,127

Employment Security Administration			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 9,000	\$ 9,247	\$ 247	\$ 160,500	\$ 162,939	\$ 2,439
			24,200	33,092	8,892
			350	--	(350)
9,000	9,247	247	184,350	196,031	11,681
			197	186	(11)
9,000	--	(9,000)	220,592	192,131	(28,461)
			6,939	6,709	(230)
9,000	--	(9,000)	227,728	199,026	(28,702)
--	9,247	9,247	(43,378)	(2,995)	40,383
			679	679	--
--	9,247	9,247	(44,057)	(3,674)	40,383
			11,862	11,862	--
\$ --	\$ 9,247	\$ 9,247	\$ (32,195)	\$ 8,188	\$ 40,383

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Federal Trust Funds**  
**Department of Mental Health and Developmental Disabilities**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Federal Projects			Alcohol, Drug Abuse and Mental Health Block Grant		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....	\$ 8,400	\$ 5,420	\$ (2,980)	\$ 59,500	\$ 71,053	\$ 11,553
Other.....	-- --	137	137			
<b>Total revenues</b>	8,400	5,557	(2,843)	59,500	71,053	11,553
<b>Expenditures:</b>						
Current:						
Health and social services.....	8,293	4,964	(3,329)	72,753	71,612	(1,141)
Capital outlays.....	282	282	-- --	120	118	(2)
<b>Total expenditures</b>	8,575	5,246	(3,329)	72,873	71,730	(1,143)
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(175)	311	486	(13,373)	(677)	12,696
Budgetary fund balance (deficit), July 1, 1991	1,812	1,812	-- --	(661)	(661)	-- --
<b>Budgetary fund balance (deficit), June 30, 1992</b>	\$ 1,637	\$ 2,123	\$ 486	\$ (14,034)	\$ (1,338)	\$ 12,696

Total		
Final Budget	Actual	Variance Over (Under)
\$ 67,900	\$ 76,473	\$ 8,573
--	137	137
<u>67,900</u>	<u>76,610</u>	<u>8,710</u>
81,046	76,576	(4,470)
402	400	(2)
<u>81,448</u>	<u>76,976</u>	<u>(4,472)</u>
<u>(13,548)</u>	<u>(366)</u>	<u>13,182</u>
<u>1,151</u>	<u>1,151</u>	<u>--</u>
<u>\$ (12,397)</u>	<u>\$ 785</u>	<u>\$ 13,182</u>

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Federal Trust Funds**  
**Department of Public Health**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Public Health Services			U.S.D.A. Women and Infant Care		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....	\$ 34,000	\$ 21,787	\$ (12,213)	\$ 120,000	\$ 102,612	\$ (17,388)
Other.....	--	1,614	1,614	30,000	28,289	(1,711)
Less:						
Refunds.....	10	--	(10)	100	10	(90)
<b>Total revenues</b>	<b>33,990</b>	<b>23,401</b>	<b>(10,589)</b>	<b>149,900</b>	<b>130,891</b>	<b>(19,009)</b>
<b>Expenditures:</b>						
Current:						
Health and social services.....	39,004	24,954	(14,050)	157,557	133,741	(23,816)
Capital outlays.....	461	321	(140)	551	524	(27)
<b>Total expenditures</b>	<b>39,465</b>	<b>25,275</b>	<b>(14,190)</b>	<b>158,108</b>	<b>134,265</b>	<b>(23,843)</b>
<b>(Deficiency) of revenues (under)</b> <b>expenditures</b>	<b>(5,475)</b>	<b>(1,874)</b>	<b>3,601</b>	<b>(8,208)</b>	<b>(3,374)</b>	<b>4,834</b>
Budgetary fund balance (deficits), July 1, 1991	(1,204)	(1,204)	--	(6,406)	(6,406)	--
<b>Budgetary fund balance (deficits), June 30, 1992</b>	<b>\$ (6,679)</b>	<b>\$ (3,078)</b>	<b>\$ 3,601</b>	<b>\$ (14,614)</b>	<b>\$ (9,780)</b>	<b>\$ 4,834</b>

Maternal and Child Health Services Block Grant			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 22,750	\$ 20,746	\$ (2,004)	\$ 176,750	\$ 145,145	\$ (31,605)
			30,000	29,903	(97)
10	--	(10)	120	10	(110)
22,740	20,746	(1,994)	206,630	175,038	(31,592)
27,021	20,795	(6,226)	223,582	179,490	(44,092)
188	188	--	1,200	1,033	(167)
27,209	20,983	(6,226)	224,782	180,523	(44,259)
(4,469)	(237)	4,232	(18,152)	(5,485)	12,667
314	314	--	(7,296)	(7,296)	--
\$ (4,155)	\$ 77	\$ 4,232	\$ (25,448)	\$ (12,781)	\$ 12,667

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Federal Trust Funds**  
**Department of Rehabilitation Services**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Vocational Rehabilitation			Old Age Survivors Insurance		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....	\$ 83,000	\$ 81,521	\$ (1,479)	\$ 35,500	\$ 41,653	\$ 6,153
Other.....	--	304	304	--	1	1
Less:						
Refunds.....	5	--	(5)			
<b>Total revenues</b>	<b>82,995</b>	<b>81,825</b>	<b>(1,170)</b>	<b>35,500</b>	<b>41,654</b>	<b>6,154</b>
<b>Expenditures:</b>						
Current:						
Education.....						
Health and social services.....	84,409	77,283	(7,126)	47,109	42,850	(4,259)
Capital outlays.....	1,134	1,014	(120)	1,337	812	(525)
<b>Total expenditures</b>	<b>85,543</b>	<b>78,297</b>	<b>(7,246)</b>	<b>48,446</b>	<b>43,662</b>	<b>(4,784)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(2,548)</b>	<b>3,528</b>	<b>6,076</b>	<b>(12,946)</b>	<b>(2,008)</b>	<b>10,938</b>
<b>Budgetary funds-nonbudgeted accounts</b>	<b>1,640</b>	<b>1,640</b>	<b>--</b>			
<b>Excess (deficiency) of revenues over (under) expenditures and budgetary funds-nonbudgeted accounts</b>	<b>(4,188)</b>	<b>1,888</b>	<b>6,076</b>	<b>(12,946)</b>	<b>(2,008)</b>	<b>10,938</b>
Budgetary fund (deficits), July 1, 1991	(3,333)	(3,333)	--	(1,700)	(1,700)	--
<b>Budgetary fund (deficits), June 30, 1992</b>	<b>\$ (7,521)</b>	<b>\$ (1,445)</b>	<b>\$ 6,076</b>	<b>\$ (14,646)</b>	<b>\$ (3,708)</b>	<b>\$ 10,938</b>

		Total	
Final			Variance
Budget	Actual		Over (Under)
\$ 118,500	\$ 123,174	\$	4,674
--	305		305
5	--		(5)
<u>118,495</u>	<u>123,479</u>		<u>4,984</u>

131,518	120,133		(11,385)
2,471	1,826		(645)
<u>133,989</u>	<u>121,959</u>		<u>(12,030)</u>

(15,494)	1,520		17,014
----------	-------	--	--------

1,640	1,640		--
-------	-------	--	----

(17,134)	(120)		17,014
----------	-------	--	--------

(5,033)	(5,033)		--
---------	---------	--	----

<u>\$ (22,167)</u>	<u>\$ (5,153)</u>	<u>\$</u>	<u>17,014</u>
--------------------	-------------------	-----------	---------------

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Federal Trust Funds**  
**Department of Transportation**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Federal/Local Airport			Federal Mass Transit		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....	\$ 67,250	\$ 111,334	\$ 44,084	\$ 7,500	\$ 10,247	\$ 2,747
Other.....	7,250	17,910	10,660	--	28	28
<b>Total revenues</b>	<b>74,500</b>	<b>129,244</b>	<b>54,744</b>	<b>7,500</b>	<b>10,275</b>	<b>2,775</b>
<b>Expenditures:</b>						
Current:						
Transportation.....	127,221	127,221	--	10,275	10,275	--
<b>Total expenditures</b>	<b>127,221</b>	<b>127,221</b>	<b>--</b>	<b>10,275</b>	<b>10,275</b>	<b>--</b>
<b>Excess of revenues over expenditures</b>	<b>(52,721)</b>	<b>2,023</b>	<b>54,744</b>	<b>(2,775)</b>	<b>--</b>	<b>2,775</b>
Budgetary fund balances, July 1, 1991	74	74	--			
<b>Budgetary fund balances, June 30, 1992</b>	<b>\$ (52,647)</b>	<b>\$ 2,097</b>	<b>\$ 54,744</b>	<b>\$ (2,775)</b>	<b>\$ ---</b>	<b>\$ 2,775</b>

Total		
Final Budget	Actual	Variance Over (Under)
\$ 74,750	\$ 121,581	\$ 46,831
7,250	17,938	10,688
82,000	139,519	57,519
137,496	137,496	---
137,496	137,496	---
(55,496)	2,023	57,519
74	74	---
\$ (55,422)	\$ 2,097	\$ 57,519

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Federal Trust Funds**  
**Other Code Departments**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Public Aid			Aging		
	Special Purposes Trust			Services for Older Americans		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....	\$ 28,500	\$ 20,647	\$ (7,853)	\$ 40,000	\$ 44,375	\$ 4,375
Other.....	--			--	3	3
<b>Total revenues</b>	<b>28,500</b>	<b>20,647</b>	<b>(7,853)</b>	<b>40,000</b>	<b>44,378</b>	<b>4,378</b>
<b>Expenditures:</b>						
Current:						
Health and social services.....	37,315	22,111	(15,204)	47,449	44,755	(2,694)
General government.....						
Social assistance.....	1,458	1,395	(63)			
Natural resources and recreation.....						
Capital outlays.....	4,523	3,430	(1,093)	15	15	--
<b>Total expenditures</b>	<b>43,296</b>	<b>26,936</b>	<b>(16,360)</b>	<b>47,464</b>	<b>44,770</b>	<b>(2,694)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(14,796)</b>	<b>(6,289)</b>	<b>8,507</b>	<b>(7,464)</b>	<b>(392)</b>	<b>7,072</b>
<b>Other sources of financial resources:</b>						
Operating transfers-in.....	33,644	33,644	--			
<b>Budgetary funds-nonbudgeted accounts</b>	<b>26,836</b>	<b>26,836</b>	<b>--</b>	<b>118</b>	<b>118</b>	<b>--</b>
<b>Excess (deficiency) of revenues over (under) expenditures, other sources of financial resources and budgetary funds-nonbudgeted accounts</b>	<b>(7,988)</b>	<b>519</b>	<b>8,507</b>	<b>(7,582)</b>	<b>(510)</b>	<b>7,072</b>
Budgetary fund balance (deficits), July 1, 1991	(48)	(48)	--	(10,482)	(10,482)	--
<b>Budgetary fund balances (deficit), June 30, 1992</b>	<b>\$ (8,036)</b>	<b>\$ 471</b>	<b>\$ 8,507</b>	<b>\$ (18,064)</b>	<b>\$ (10,992)</b>	<b>\$ 7,072</b>

Alcohol and Substance Abuse			Energy and Natural Resources			Total		
Alcohol and Substance Abuse			Petroleum Violation			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 12,500	\$ 7,795	\$ (4,705)	\$ 875	\$ 48	\$ (827)	\$ 81,875	\$ 72,865	\$ (9,010)
			975	10,149	9,174	975	10,152	9,177
12,500	7,795	(4,705)	1,850	10,197	8,347	82,850	83,017	167
15,558	7,377	(8,181)				100,322	74,243	(26,079)
			430	213	(217)	430	213	(217)
						1,458	1,395	(63)
			7,905	5,933	(1,972)	7,905	5,933	(1,972)
8	8	--	120	101	(19)	4,666	3,554	(1,112)
15,566	7,385	(8,181)	8,455	6,247	(2,208)	114,781	85,338	(29,443)
(3,066)	410	3,476	(6,605)	3,950	10,555	(31,931)	(2,321)	29,610
						33,644	33,644	--
51	51	--				27,005	27,005	--
(3,117)	359	3,476	(6,605)	3,950	10,555	(25,292)	4,318	29,610
(329)	(329)	--	30,332	30,332	--	19,473	19,473	--
\$ (3,446)	\$ 30	\$ 3,476	\$ 23,727	\$ 34,282	\$ 10,555	\$ (5,819)	\$ 23,791	\$ 29,610

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Federal Trust Funds  
Agencies, Boards and Commissions  
For the Year Ended June 30, 1992  
(Expressed in Thousands)

	State Board of Education			Other Agencies, Boards and Commissions		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....	\$ 681,250	\$ 701,376	\$ 20,126	\$ 79,800	\$ 73,753	\$ (6,047)
Other.....				--	1	1
<b>Total revenues</b>	<b>681,250</b>	<b>701,376</b>	<b>20,126</b>	<b>79,800</b>	<b>73,754</b>	<b>(6,046)</b>
<b>Expenditures:</b>						
Current:						
Education.....	729,286	687,275	(42,011)			
Public protection and justice.....				45,486	29,354	(16,132)
Natural resources and recreation.....	216	--	(216)	83,623	45,322	(38,301)
Capital outlays.....	467	411	(56)	2,301	2,009	(292)
<b>Total expenditures</b>	<b>729,969</b>	<b>687,686</b>	<b>(42,283)</b>	<b>131,410</b>	<b>76,685</b>	<b>(54,725)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(48,719)</b>	<b>13,690</b>	<b>62,409</b>	<b>(51,610)</b>	<b>(2,931)</b>	<b>48,679</b>
<b>Budgetary funds-nonbudgeted accounts</b>	<b>398</b>	<b>398</b>	<b>--</b>			
<b>Excess (deficiency) of revenues over (under) expenditures and budgetary funds-nonbudgeted accounts</b>	<b>(49,117)</b>	<b>13,292</b>	<b>62,409</b>	<b>(51,610)</b>	<b>(2,931)</b>	<b>48,679</b>
Budgetary fund (deficits), July 1, 1991	(74,965)	(74,965)	--	(7,010)	(7,010)	--
<b>Budgetary fund (deficits), June 30, 1992</b>	<b>\$ (124,082)</b>	<b>\$ (61,673)</b>	<b>\$ 62,409</b>	<b>\$ (58,620)</b>	<b>\$ (9,941)</b>	<b>\$ 48,679</b>

Total		
Final Budget	Actual	Variance Over (Under)
\$ 761,050	\$ 775,129	\$ 14,079
--	1	1
<u>761,050</u>	<u>775,130</u>	<u>14,080</u>

729,286	687,275	(42,011)
45,486	29,354	(16,132)
83,839	45,322	(38,517)
2,768	2,420	(348)
<u>861,379</u>	<u>764,371</u>	<u>(97,008)</u>

<u>(100,329)</u>	<u>10,759</u>	<u>111,088</u>
398	398	--

<u>(100,727)</u>	<u>10,361</u>	<u>111,088</u>
<u>(81,975)</u>	<u>(81,975)</u>	<u>--</u>
<u>\$ (182,702)</u>	<u>\$ (71,614)</u>	<u>\$ 111,088</u>

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Federal Trust**  
**State Board of Education**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	S.B.E. Federal Department of Agriculture			S.B.E. Federal Department of Education		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....	\$ 210,000	\$ 221,785	\$ 11,785	\$ 465,000	\$ 474,306	\$ 9,306
Other.....						
<b>Total revenues</b>	<b>210,000</b>	<b>221,785</b>	<b>11,785</b>	<b>465,000</b>	<b>474,306</b>	<b>9,306</b>
<b>Expenditures:</b>						
Current:						
Education.....	213,856	211,348	(2,508)	508,903	470,788	(38,115)
Natural resources and recreation.....				216	--	(216)
Capital outlays.....	134	124	(10)	331	285	(46)
<b>Total expenditures</b>	<b>213,990</b>	<b>211,472</b>	<b>(2,518)</b>	<b>509,450</b>	<b>471,073</b>	<b>(38,377)</b>
<b>Excess of revenues over expenditures</b>	<b>(3,990)</b>	<b>10,313</b>	<b>14,303</b>	<b>(44,450)</b>	<b>3,233</b>	<b>47,683</b>
<b>Budgetary funds-nonbudgeted accounts</b>	<b>348</b>	<b>348</b>	<b>--</b>			
<b>Excess of revenues over expenditures and budgetary funds-nonbudgeted accounts</b>	<b>(4,338)</b>	<b>9,965</b>	<b>14,303</b>	<b>(44,450)</b>	<b>3,233</b>	<b>47,683</b>
Budgetary fund (deficits), July 1, 1991	(32,371)	(32,371)	--	(41,458)	(41,458)	--
<b>Budgetary fund (deficits), June 30, 1992</b>	<b>\$ (36,709)</b>	<b>\$ (22,406)</b>	<b>\$ 14,303</b>	<b>\$ (85,908)</b>	<b>\$ (38,225)</b>	<b>\$ 47,683</b>

S.B.E. CETA and Job Training			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 6,250	\$ 5,285	\$ (965)	\$ 681,250	\$ 701,376	\$ 20,126
6,250	5,285	(965)	681,250	701,376	20,126
6,527	5,139	(1,388)	729,286	687,275	(42,011)
2	2	--	216	--	(216)
6,529	5,141	(1,388)	729,969	687,686	(42,283)
(279)	144	423	(48,719)	13,690	62,409
50	50	--	398	398	--
(329)	94	423	(49,117)	13,292	62,409
(1,136)	(1,136)	--	(74,965)	(74,965)	--
\$ (1,465)	\$ (1,042)	\$ 423	\$ (124,082)	\$ (61,673)	\$ 62,409

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Federal Trust Funds**  
**Other Agencies, Boards and Commissions**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	<u>Abandoned Mined Lands Reclamation Council</u>			<u>Environmental Protection Agency</u>		
	<u>Federal Project</u>			<u>U.S. Environmental Protection</u>		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....	\$ 14,300	\$ 12,445	\$ (1,855)	\$ 35,000	\$ 33,320	\$ (1,680)
Other.....				--	1	1
<b>Total revenues</b>	<b>14,300</b>	<b>12,445</b>	<b>(1,855)</b>	<b>35,000</b>	<b>33,321</b>	<b>(1,679)</b>
<b>Expenditures:</b>						
Current:						
Public protection and justice.....						
Natural resources and recreation.....	20,925	12,002	(8,923)	62,698	33,320	(29,378)
Capital outlays.....	75	74	(1)	2,178	1,887	(291)
<b>Total expenditures</b>	<b>21,000</b>	<b>12,076</b>	<b>(8,924)</b>	<b>64,876</b>	<b>35,207</b>	<b>(29,669)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(6,700)</b>	<b>369</b>	<b>7,069</b>	<b>(29,876)</b>	<b>(1,886)</b>	<b>27,990</b>
Budgetary fund balance (deficits), July 1, 1991	(1,694)	(1,694)	--	(2,847)	(2,847)	--
<b>Budgetary fund (deficits), June 30, 1992</b>	<b>\$ (8,394)</b>	<b>\$ (1,325)</b>	<b>\$ 7,069</b>	<b>\$ (32,723)</b>	<b>\$ (4,733)</b>	<b>\$ 27,990</b>

Criminal Justice Information Authority			Emergency Services & Disaster			Total		
Criminal Justice			Federal Aid Disaster					
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 24,000	\$ 17,194	\$ (6,806)	\$ 6,500	\$ 10,794	\$ 4,294	\$ 79,800	\$ 73,753	\$ (6,047)
						--	1	1
24,000	17,194	(6,806)	6,500	10,794	4,294	79,800	73,754	(6,046)
25,608	17,730	(7,878)	19,878	11,624	(8,254)	45,486	29,354	(16,132)
						83,623	45,322	(38,301)
46	46	--	2	2	--	2,301	2,009	(292)
25,654	17,776	(7,878)	19,880	11,626	(8,254)	131,410	76,685	(54,725)
(1,654)	(582)	1,072	(13,380)	(832)	12,548	(51,610)	(2,931)	48,679
(2,535)	(2,535)	--	66	66	--	(7,010)	(7,010)	--
\$ (4,189)	\$ (3,117)	\$ 1,072	\$ (13,314)	\$ (766)	\$ 12,548	\$ (58,620)	\$ (9,941)	\$ 48,679

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Revolving Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Department of Central Management Services			Department of Corrections		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Other.....	\$ 153,700	\$ 150,945	\$ (2,755)	\$ 34,500	\$ 31,073	\$ (3,427)
Less:						
Refunds.....				10	4	(6)
<b>Total revenues</b>	<b>153,700</b>	<b>150,945</b>	<b>(2,755)</b>	<b>34,490</b>	<b>31,069</b>	<b>(3,421)</b>
<b>Expenditures:</b>						
Current:						
Education.....						
General government.....	172,116	153,631	(18,485)			
Transportation.....						
Public protection and justice.....				33,157	31,179	(1,978)
Capital outlays.....	3,964	3,407	(557)	1,641	1,290	(351)
<b>Total expenditures</b>	<b>176,080</b>	<b>157,038</b>	<b>(19,042)</b>	<b>34,798</b>	<b>32,469</b>	<b>(2,329)</b>
<b>(Deficiency) of revenues (under) expenditures</b>	<b>(22,380)</b>	<b>(6,093)</b>	<b>16,287</b>	<b>(308)</b>	<b>(1,400)</b>	<b>(1,092)</b>
<b>Other (uses) of financial resources:</b>						
Operating transfers-out.....				(1,845)	(1,845)	--
<b>(Deficiency) of revenues (under) expenditures and other (uses) of financial resources</b>	<b>(22,380)</b>	<b>(6,093)</b>	<b>16,287</b>	<b>(2,153)</b>	<b>(3,245)</b>	<b>(1,092)</b>
Budgetary fund balances (deficit), July 1, 1991	(2,215)	(2,215)	--	434	434	--
<b>Budgetary fund balance (deficits), June 30, 1992</b>	<b>\$ (24,595)</b>	<b>\$ (8,308)</b>	<b>\$ 16,287</b>	<b>\$ (1,719)</b>	<b>\$ (2,811)</b>	<b>\$ (1,092)</b>

Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 15,800	\$ 13,173	\$ (2,627)	\$ 204,000	\$ 195,191	\$ (8,809)
			10	4	(6)
15,800	13,173	(2,627)	203,990	195,187	(8,803)
5,277	4,528	(749)	5,277	4,528	(749)
9,004	6,831	(2,173)	181,120	160,462	(20,658)
1,500	1,377	(123)	1,500	1,377	(123)
			33,157	31,179	(1,978)
813	452	(361)	6,418	5,149	(1,269)
16,594	13,188	(3,406)	227,472	202,695	(24,777)
(794)	(15)	779	(23,482)	(7,508)	15,974
(784)	(784)	--	(2,629)	(2,629)	--
(1,578)	(799)	779	(26,111)	(10,137)	15,974
2,464	2,464	--	683	683	--
\$ 886	\$ 1,665	\$ 779	\$ (25,428)	\$ (9,454)	\$ 15,974

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**Revolving Funds**  
**Department of Central Management Services**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	State Garage			Statistical Services		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Other.....	\$ 26,750	\$ 25,915	\$ (835)	\$ 34,450	\$ 36,979	\$ 2,529
<b>Total revenues</b>	<b>26,750</b>	<b>25,915</b>	<b>(835)</b>	<b>34,450</b>	<b>36,979</b>	<b>2,529</b>
<b>Expenditures:</b>						
Current:						
General government.....	28,335	25,390	(2,945)	51,037	41,015	(10,022)
Capital outlays.....	1,589	1,115	(474)	2,330	2,273	(57)
<b>Total expenditures</b>	<b>29,924</b>	<b>26,505</b>	<b>(3,419)</b>	<b>53,367</b>	<b>43,288</b>	<b>(10,079)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(3,174)</b>	<b>(590)</b>	<b>2,584</b>	<b>(18,917)</b>	<b>(6,309)</b>	<b>12,608</b>
Budgetary fund balance (deficits), July 1, 1991	(3,377)	(3,377)	--	7,507	7,507	--
<b>Budgetary fund balance (deficits), June 30, 1992</b>	<b>\$ (6,551)</b>	<b>\$ (3,967)</b>	<b>\$ 2,584</b>	<b>\$ (11,410)</b>	<b>\$ 1,198</b>	<b>\$ 12,608</b>

Communications			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 92,500	\$ 88,051	\$ (4,449)	\$ 153,700	\$ 150,945	\$ (2,755)
92,500	88,051	(4,449)	153,700	150,945	(2,755)
92,744	87,226	(5,518)	172,116	153,631	(18,485)
45	19	(26)	3,964	3,407	(557)
92,789	87,245	(5,544)	176,080	157,038	(19,042)
(289)	806	1,095	(22,380)	(6,093)	16,287
(6,345)	(6,345)	--	(2,215)	(2,215)	--
\$ (6,634)	\$ (5,539)	\$ 1,095	\$ (24,595)	\$ (8,308)	\$ 16,287

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**State Trust Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Central Management Services			Public Aid		
				Child Enforcement		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Motor fuel taxes.....						
Federal government.....	\$ 1,250	\$ 1,922	\$ 672	\$ 32,500	\$ 35,979	\$ 3,479
Other.....	68,500	56,040	(12,460)	117,183	117,438	255
<b>Total revenues</b>	<b>69,750</b>	<b>57,962</b>	<b>(11,788)</b>	<b>149,683</b>	<b>153,417</b>	<b>3,734</b>
<b>Expenditures:</b>						
Current:						
Education.....						
Health and social services.....						
General government.....	86,711	70,846	(15,865)			
Social assistance.....				60,635	51,918	(8,717)
Public protection and justice.....						
Natural resources and recreation.....						
Capital outlays.....	11	5	(6)	3,375	1,086	(2,289)
<b>Total expenditures</b>	<b>86,722</b>	<b>70,851</b>	<b>(15,871)</b>	<b>64,010</b>	<b>53,004</b>	<b>(11,006)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(16,972)</b>	<b>(12,889)</b>	<b>4,083</b>	<b>85,673</b>	<b>100,413</b>	<b>14,740</b>
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in.....						
Operating transfers-out.....				(6,000)	(4,679)	1,321
<b>Budgetary funds-nonbudgeted accounts</b>				<b>87,183</b>	<b>87,183</b>	<b>--</b>
<b>Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts</b>	<b>(16,972)</b>	<b>(12,889)</b>	<b>4,083</b>	<b>(7,510)</b>	<b>8,551</b>	<b>16,061</b>
Budgetary fund balances, July 1, 1991, as previously reported	3,763	3,763	---	5,731	5,731	---
Reclassifications between budgetary- nonbudgetary funds-net						
Budgetary fund balances, July 1, 1991, as reclassified	3,763	3,763	---	5,731	5,731	---
<b>Budgetary fund balances (deficit), June 30, 1992</b>	<b>\$ (13,209)</b>	<b>\$ (9,126)</b>	<b>4,083</b>	<b>\$ (1,779)</b>	<b>\$ 14,282</b>	<b>\$ 16,061</b>

Revenue			Capital Development Board			State Employees Retirement		
County Option Motor Fuel Tax			CDB Contributory Trust			State Employees Retirement Trust		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 19,838	\$ 19,838	\$ ---	\$ 497	\$ 497	\$ ---	\$ 298,803	298,803	---
420	98	(322)	7,224	7,224	---	298,803	298,803	---
20,258	19,936	(322)	7,721	7,721	---	298,803	298,803	---
283	277	(6)						
2	2	---	235	---	(235)			
285	279	(6)	235	---	(235)			
19,973	19,657	(316)	7,486	7,721	235	298,803	298,803	---
			---	(87)	(87)			
17,735	17,735	---	7,362	7,362	---	299,521	299,521	---
2,238	1,922	(316)	124	272	148	(718)	(718)	---
1,281	1,281	---	1,469	1,469	---			
						12,659	12,659	---
1,281	1,281	---	1,469	1,469	---	12,659	12,659	---
\$ 3,519	\$ 3,203	\$ (316)	\$ 1,593	\$ 1,741	\$ 148	\$ 11,941	\$ 11,941	---

(continued)

(continued)

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, Other**  
**Sources and Uses of Financial Resources and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**State Trust Funds**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	State Scholarship Commission					
	State Scholarship Commission Student Loan			Other		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Motor fuel taxes.....						
Federal government.....	\$ 53,000	\$ 67,706	\$ 14,706	\$ 2,190	\$ 2,432	\$ 242
Other.....	57,000	48,975	(8,025)	3,690	4,762	1,072
<b>Total revenues</b>	<b>110,000</b>	<b>116,681</b>	<b>6,681</b>	<b>5,880</b>	<b>7,194</b>	<b>1,314</b>
<b>Expenditures:</b>						
Current:						
Education.....	148,698	108,129	(40,569)	692	319	(373)
Health and social services.....				1,517	907	(610)
General government.....				438	250	(188)
Social assistance.....				1,144	588	(556)
Public protection and justice.....				1,345	741	(604)
Natural resources and recreation.....				4,683	3,495	(1,188)
Capital outlays.....	678	667	(11)	84	82	(2)
<b>Total expenditures</b>	<b>149,376</b>	<b>108,796</b>	<b>(40,580)</b>	<b>9,903</b>	<b>6,382</b>	<b>(3,521)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(39,376)</b>	<b>7,885</b>	<b>47,261</b>	<b>(4,023)</b>	<b>812</b>	<b>4,835</b>
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in.....				400	545	145
Operating transfers-out.....	--	(112)	(112)			
<b>Budgetary funds-nonbudgeted accounts</b>				<b>723</b>	<b>723</b>	<b>--</b>
<b>Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts</b>	<b>(39,376)</b>	<b>7,773</b>	<b>47,149</b>	<b>(4,346)</b>	<b>634</b>	<b>4,980</b>
Budgetary fund balances, July 1, 1991, as previously reported	13,016	13,016	--	4,180	4,180	--
Reclassifications between budgetary-nonbudgetary funds-net				1,066	1,066	--
Budgetary fund balances, July 1, 1991, as reclassified	13,016	13,016	--	5,246	5,246	--
<b>Budgetary fund balances (deficit), June 30, 1992</b>	<b>\$ (26,360)</b>	<b>\$ 20,789</b>	<b>\$ 47,149</b>	<b>\$ 900</b>	<b>\$ 5,880</b>	<b>\$ 4,980</b>

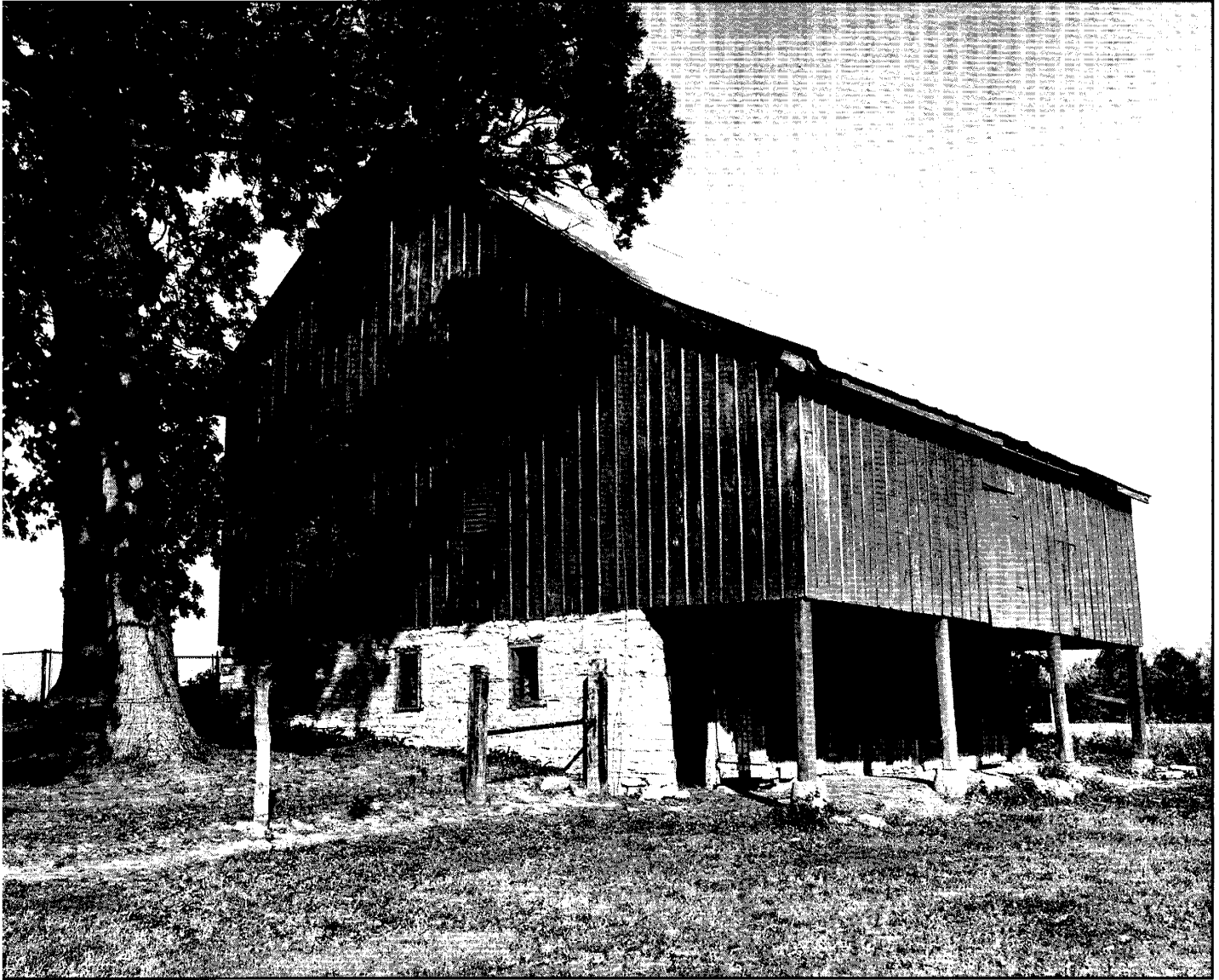
Total		
Final Budget	Actual	Variance Over (Under)
\$ 19,838	\$ 19,838	\$ ---
89,437	108,536	19,099
552,820	533,340	(19,480)
662,095	661,714	(381)
149,390	108,448	(40,942)
1,517	907	(610)
87,432	71,373	(16,059)
61,779	52,506	(9,273)
1,345	741	(604)
4,683	3,495	(1,188)
4,385	1,842	(2,543)
310,531	239,312	(71,219)
351,564	422,402	70,838
400	545	145
(6,000)	(4,878)	1,122
412,524	412,524	---
(66,560)	5,545	72,105
29,440	29,440	---
13,725	13,725	---
43,165	43,165	---
\$ (23,395)	\$ 48,710	\$ 72,105

**STATE OF ILLINOIS**  
**Combining Schedule of Revenues, Expenditures, and Changes**  
**in Budgetary Fund Balances-Budget and Actual (Non-GAAP)**  
**State Trust Fund**  
**Department of Central Management Services**  
**For the Year Ended June 30, 1992**  
**(Expressed in Thousands)**

	Local Government					
	Health Insurance Reserve			Group Insurance Premium		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government.....				\$ 1,250	\$ 1,922	\$ 672
Other.....	\$ 42,500	\$ 26,954	\$ (15,546)	26,000	29,086	3,086
<b>Total revenues</b>	<b>42,500</b>	<b>26,954</b>	<b>(15,546)</b>	<b>27,250</b>	<b>31,008</b>	<b>3,758</b>
<b>Expenditures:</b>						
Current:						
General government.....	42,572	28,236	(14,336)	44,139	42,610	(1,529)
Capital outlays.....	8	2	(6)	3	3	--
<b>Total expenditures</b>	<b>42,580</b>	<b>28,238</b>	<b>(14,342)</b>	<b>44,142</b>	<b>42,613</b>	<b>(1,529)</b>
<b>(Deficiency) of revenues (under)</b> <b>expenditures</b>	<b>(80)</b>	<b>(1,284)</b>	<b>(1,204)</b>	<b>(16,892)</b>	<b>(11,605)</b>	<b>5,287</b>
Budgetary fund balance (deficit), July 1, 1991	(778)	(778)	--	4,541	4,541	--
<b>Budgetary fund (deficits), June 30, 1992</b>	<b>\$ (858)</b>	<b>\$ (2,062)</b>	<b>\$ (1,204)</b>	<b>\$ (12,351)</b>	<b>\$ (7,064)</b>	<b>\$ 5,287</b>

Total		
Final Budget	Actual	Variance Over (Under)
\$ 1,250	\$ 1,922	\$ 672
<u>68,500</u>	<u>56,040</u>	<u>(12,460)</u>
<u>69,750</u>	<u>57,962</u>	<u>(11,788)</u>
86,711	70,846	(15,865)
<u>11</u>	<u>5</u>	<u>(6)</u>
<u>86,722</u>	<u>70,851</u>	<u>(15,871)</u>
<u>(16,972)</u>	<u>(12,889)</u>	<u>4,083</u>
<u>3,763</u>	<u>3,763</u>	<u>--</u>
<u>\$ (13,209)</u>	<u>\$ (9,126)</u>	<u>\$ 4,083</u>

**This Page Intentionally Left Blank**



Pennsylvania Four-Bay German Barn, 1870's, Buckhart, Illinois

**STATISTICAL AND ECONOMIC DATA**

**This Page Intentionally Left Blank**

**STATE OF ILLINOIS**  
**Combined Statement of Revenues, Expenditures,**  
**Other Sources and Uses of Financial Resources**  
**All Governmental Fund Types and Expendable Trust Funds**  
**GAAP Basis**  
**For the Last Ten Fiscal Years**  
**(Expressed in Thousands)**

	1992	1991	1990 *	1989
<b>Revenues:</b>				
Income taxes.....	\$ 5,645,604	\$ 5,472,105	\$ 5,338,959	\$ 4,677,087
Sales taxes.....	5,183,617	5,263,439	4,825,537	3,937,291
Motor fuel taxes.....	1,032,741	1,020,294	947,840	725,929
Public utility taxes.....	952,493	927,745	913,222	910,247
Other taxes.....	1,972,536	1,903,844	1,980,669	2,047,575
Federal government.....	7,075,372	5,583,518	5,083,032	4,687,304
Licenses and fees.....	1,317,403	839,862	830,495	776,878
Interest and other investment income.....	254,302	339,960	373,813	302,439
Other.....	470,987	416,791	390,013	278,257
<b>Total revenues</b>	<b>23,905,055</b>	<b>21,767,558</b>	<b>20,683,580</b>	<b>18,343,007</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Health and social services.....	6,369,477	5,117,272	4,501,034	3,885,003
Social assistance.....	4,679,110	3,935,452	3,350,807	2,983,126
Education.....	4,649,024	4,667,968	4,480,114	4,047,950
General government.....	3,967,119	4,147,658	3,608,186	2,459,592
Transportation.....	2,605,775	2,540,051	2,207,848	1,954,240
Public protection and justice.....	1,114,520	1,089,656	988,815	888,238
Natural resources and recreation.....	394,158	429,966	420,014	363,986
<b>Debt service:</b>				
Principal.....	379,301	354,320	324,240	280,653
Interest.....	350,639	343,337	378,989	367,814
Extinguishment of debt due to defeasance.....				
Capital outlays.....	253,729	367,077	367,790	303,723
<b>Total expenditures</b>	<b>24,762,852</b>	<b>22,992,757</b>	<b>20,627,837</b>	<b>17,534,325</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(857,797)</b>	<b>(1,225,199)</b>	<b>55,743</b>	<b>808,682</b>
<b>Other sources (uses) of financial resources:</b>				
Proceeds from notes and general/special obligation bond issues.....	588,673	621,703	635,530	529,152
Proceeds from general/special obligation refunding bond issues.....	436,203		181,164	
Operating transfers-in.....	3,402,400	3,204,329	2,893,649	2,515,717
Operating transfers-out.....	(3,965,878)	(3,861,013)	(3,520,707)	(2,960,409)
Capital lease financing.....	21,245	35,642	39,369	20,272
Payment to refunded bond escrow agent.....	(438,686)		(224,211)	
Proceeds from certificates of participation refunding..	2,483		16,671	
<b>Net other sources (uses) of financial resources</b>	<b>46,440</b>	<b>661</b>	<b>21,465</b>	<b>104,732</b>
<b>Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources</b>	<b>\$ (811,357)</b>	<b>\$ (1,224,538)</b>	<b>\$ 77,208</b>	<b>\$ 913,414</b>

\* As restated

	1988	1987	1986	1985	1984	1983
\$	4,347,136	\$ 3,971,306	\$ 3,585,762	\$ 3,638,257	\$ 3,510,482	\$ 2,656,207
	3,702,870	3,468,103	3,355,355	3,177,228	2,819,801	2,413,178
	702,731	689,929	671,353	616,874	552,203	362,533
	886,181	915,512	870,579	892,633	829,599	825,674
	1,989,493	2,046,166	2,011,006	2,041,783	2,044,440	1,858,478
	4,470,240	3,761,450	3,796,707	3,705,691	3,623,178	3,316,305
	740,294	702,947	685,193	653,730	535,246	419,224
	196,881	148,446	188,549	194,313	162,812	137,666
	529,767	626,084	595,538	211,755	166,528	145,256
	<u>17,565,593</u>	<u>16,329,943</u>	<u>15,760,042</u>	<u>15,132,264</u>	<u>14,244,289</u>	<u>12,134,521</u>
	3,406,599	3,409,809	3,177,599	2,995,941	2,692,345	2,513,606
	3,321,992	2,500,106	2,540,554	2,509,886	2,739,713	3,957,813
	3,808,737	3,891,431	3,638,366	3,188,256	2,995,883	2,796,707
	2,211,305	2,067,110	1,948,132	1,935,903	1,603,419	1,314,742
	1,877,167	1,863,351	1,916,634	1,830,928	1,608,743	1,262,060
	844,861	781,381	733,545	640,041	555,072	501,793
	310,510	306,999	211,231	164,638	155,910	155,755
	262,899	254,236	225,226	203,729	188,916	198,903
	407,287	421,635	379,307	405,281	239,226	216,611
					5,826	173,832
	299,659	253,260	262,734	280,405	227,283	215,988
	<u>16,751,016</u>	<u>15,749,318</u>	<u>15,033,328</u>	<u>14,155,008</u>	<u>13,012,336</u>	<u>13,307,810</u>
	814,577	580,625	726,714	977,256	1,231,953	(1,173,289)
	553,609	356,845	561,419	348,355	360,000	390,000
		340,738	258,548			
	2,324,086	2,381,840	2,120,986	1,871,658	1,664,286	1,332,432
	(2,788,269)	(2,838,487)	(2,545,184)	(2,207,103)	(2,065,920)	(1,822,851)
	36,671	31,244	36,300	29,029	12,286	8,294
		(340,738)	(258,548)			
	<u>126,097</u>	<u>(68,558)</u>	<u>173,521</u>	<u>41,939</u>	<u>(29,348)</u>	<u>(92,125)</u>
\$	940,674	\$ 512,067	\$ 900,235	\$ 1,019,195	\$ 1,202,605	\$ (1,265,414)

**STATE OF ILLINOIS**  
**Ratio of General and Special Obligation Bonded Debt**  
**To Assessed Value and Net Bonded Debt Per Capita**  
**For the Last Ten Fiscal Years**  
**(Expressed in Thousands except Ratio**  
**and Per Capita Data)**

For the Year Ended June 30	Population	Equalized Assessed Value	General and Special Obligation Bond Debt			Net General and Special Obligation Bond Debt	
			Total	Less Debt Service Fund	Net	Ratio to Assessed Value	Per Capital
1982	11,424	\$ 79,481,000	\$ 2,920,100	\$ 69,347	\$ 2,850,753	3.59 %	\$ 249.54
1983	11,410	79,070,000	3,147,600	86,425	3,061,175	3.87	268.29
1984	11,413	79,890,000	3,329,500	127,117	3,202,383	4.01	280.59
1985	11,401	82,330,000	3,487,000	123,542	3,363,458	4.09	295.01
1986	11,349	86,281,000	3,947,880	141,161	3,806,719	4.41	335.42
1987	11,393	92,988,000	4,132,020	155,318	3,976,702	4.28	349.05
1988	11,392	99,720,000	4,456,376	167,180	4,289,196	4.30	376.51
1989	11,410	107,416,000	4,756,265	203,301	4,552,964	4.24	399.03
1990	11,431	117,530,632 e	5,144,930	214,029	4,930,901	4.20	431.36
1991	11,543 e	127,343,511 e	5,520,230	251,506	5,268,724	4.14	456.44
1992 (a)			5,918,461	257,655	5,660,806		

e-estimated

(a)- Population and Equalized Assessed Value data are not available.

**Source: Illinois Property Tax Statistics - Illinois Department of Revenue.**  
**U.S. Department of Commerce, Bureau of the Census.**

**STATE OF ILLINOIS**  
**Ratio of Annual Debt Service for General and**  
**Special Obligation Debt to Total Revenues**  
**and Expenditures-GAAP Basis**  
**All Governmental Fund Types**  
**For the Last Ten Fiscal Years**  
**(Expressed in Thousands except Ratio Data)**

For the Year Ended June 30	Principal	Interest	Total Debt Service	Revenues	Ratio	Expenditures	Ratio
1983	\$ 191,000	\$ 205,492	\$ 396,492	\$ 12,134,521	3.27 %	\$ 13,133,978	3.02 %
1984	179,900	223,225	403,125	14,244,289	2.83	13,012,336	3.10
1985	192,500	236,879	429,379	15,132,264	2.84	14,155,008	3.03
1986	206,500	260,745	467,245	15,760,042	2.96	15,033,328	3.11
1987	230,535	291,451	521,986	16,329,943	3.20	15,749,318	3.31
1988	238,385	296,343	534,728	17,565,593	3.04	16,751,016	3.19
1989	256,620	305,289	561,909	18,343,007	3.06	17,534,325	3.20
1990	294,075	302,188	596,263	20,683,580	2.88	20,627,837	2.89
1991	323,270	299,723	622,993	21,767,558	2.86	22,992,757	2.71
1992	349,878	296,405	646,283	23,905,055	2.70	24,762,852	2.61

**STATE OF ILLINOIS**  
**Revenue Bond Coverage**  
**Proprietary**  
**For the Last Ten Fiscal Years**  
**(Expressed in Thousands except Coverage Data)**

Fiscal Year	Gross Revenues	Direct Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
<b>Illinois State Toll Highway Authority -</b>							
1983	\$ 116,705	\$ 45,540	\$ 71,165	\$ 14,880	\$ 15,101	\$ 29,981	2.37
1984	160,329	52,238	108,091	55,250	14,511	69,761	1.55
1985	174,133	55,429	118,704	21,176	12,402	33,578	3.54
1986	349,930 (a)	62,185	287,745	204,354 (a)	13,122	217,476	1.32
1987	355,896 (b)	61,978	293,918	119,875 (b)	15,823	135,698	2.17
1988	241,031	67,178	173,853	4,865	39,935	44,800	3.88
1989	213,941	75,269	138,672	4,025	40,776	44,801	3.10
1990	246,602	85,909	160,693	4,285	40,517	44,802	3.59
1991	247,381	99,256	148,125	15,735	40,231	55,966	2.65
1992	258,248	101,506	156,742	27,230	48,385	75,615	2.07
<b>Illinois Student Assistance Commission -</b>							
1983	\$ 11,023	\$ 2,027	\$ 8,996	\$ 5,825	\$ 3,589	\$ 9,414	.96
1984	16,538	2,788	13,750	8,180	6,034	14,214	.97
1985	19,311	2,769	16,542	9,610	7,119	16,729	.99
1986	22,189	3,943	18,246	11,230	8,330	19,560	.93
1987	27,063	4,619	22,444	16,770	13,152	29,922	.75
1988	32,251	4,717	27,534	27,480	18,395	45,875	.60
1989	33,440	5,668	27,772	30,960	21,744	52,704	.53
1990	59,665 (c)	7,101	52,564	56,795 (c)	31,251	88,046	.60
1991	73,133 (d)	12,859	60,274	33,200 (d)	17,184	50,384	1.20
1992	121,320 (e)	9,600	111,720	58,690 (e)	38,526	97,216	1.15
<b>Illinois Housing Development Authority -</b>							
1983	\$ 104,333	\$ 6,395	\$ 97,938	\$ 29,185 (f)	\$ 76,634	\$ 105,819	.93
1984	114,957	10,964	103,993	27,870 (g)	77,497	105,367	.99
1985	142,408	12,058	130,350	11,985	103,918	115,903	1.12
1986	178,761	12,710	166,051	21,131	140,306	161,437	1.03
1987	183,597	10,940	172,657	210,920	155,580	366,500	.47
1988	181,256	10,589	170,667	119,682	152,505	272,187	.63
1989	191,766	13,137	178,629	73,811	157,220	231,031	.77
1990	198,080	11,426	186,654	89,455	165,763	255,218	.73
1991	521,256 (h)	12,224	509,032	421,485 (h)	176,302	597,787	.85
1992	277,018 (i)	12,979	264,039	146,388 (i)	184,577	330,965	.80
<b>Illinois Rural Bond Bank -</b>							
1992 (j)	\$ 1,343	\$ 700	\$ 643	\$ 95	\$ 279	\$ 374	1.72

- (a) The Authority advanced refunded their previously issued bonds in December, 1985. The amount of the proceeds utilized for refunding was \$167,200.
- (b) The Authority advanced refunded their previously issued bonds in February, 1987. The amount of the proceeds utilized for refunding was \$139,145.
- (c) The Commission advanced refunded their previously issued bonds in January, 1990. The amount of the proceeds utilized for refunding was \$27,570.
- (d) The Commission redeemed \$33.2 million of principal with bond proceeds in February, 1991.
- (e) The Commission redeemed \$58.69 million of principal with bond proceeds in January, 1992.
- (f) The Authority redeemed \$21 million of principal with bond proceeds not used to purchase mortgage loans.
- (g) The Authority redeemed \$18 million of principal with bond proceeds not used to purchase mortgage loans.
- (h) The Authority advance refunded their previously issued bonds throughout the year. The amount of the proceeds used for refunding was \$301,737.
- (i) The Authority advance refunded their previously issued bonds throughout the year. The amount of the proceeds used for refunding was \$58,750
- (j) First year the Authority issued revenue bonds.

**STATE OF ILLINOIS**  
**Revenue Bond Coverage \***  
**University and College**  
**For the Last Ten Fiscal Years**  
**(Expressed in Thousands except Coverage Data)**

<u>Fiscal Year</u>	<u>Revenues/ Other Additions</u>	<u>Expenditures/ Other Deductions</u>	<u>Net Revenue/ Additions Available for Debt Service</u>	<u>Debt Service Requirements</u>			<u>Coverage</u>
				<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
1983	197,077	172,782	24,295	6,398	16,733	23,131	1.05
1984	208,135	190,027	18,108	4,967	16,916	21,883	0.83
1985	219,372	204,114	15,258	16,186	12,516	28,702	0.53
1986	236,851	216,319	20,532	15,212	11,933	27,145	0.76
1987	282,713	244,686	38,027	17,426	13,860	31,286	1.22
1988	287,026	251,129	35,897	18,011	12,477	30,488	1.18
1989	270,353	244,188	26,165	19,667	11,470	31,137	0.84
1990	304,535	262,707	41,828	20,358	12,078	32,436	1.29
1991	313,066	253,813	59,253	20,031	22,233	42,264	1.40
1992	336,807	272,979	63,828	20,160	26,176	46,336	1.38

\* Chicago State, Eastern, Northeastern, Western, Illinois State, Northern, Sangamon State, Southern Illinois, Southern Illinois Foundation, and the University of Illinois. The above amounts do not include student tuition and fees which are generally available, if necessary, to cover bond debt service requirements. The tuition and fees amounts, if included, would significantly increase debt service coverage.

**STATE OF ILLINOIS**  
**Population by**  
**Age Group**

	<b>ILLINOIS</b>			
	1980	Percent	1990	Percent
Under 5 years	842,324	7.4 %	848,141	7.4 %
5 - 19 years	2,836,273	24.8	2,451,088	21.5
20 - 44 years	4,221,949	37.0	4,553,416	39.8
45 - 64 years	2,264,972	19.8	2,141,412	18.7
65 years and over	1,261,911	11.0	1,436,545	12.6
Total	<u>11,427,429</u>	<u>100.0 %</u>	<u>11,430,602</u>	<u>100.0 %</u>

	<b>UNITED STATES</b>			
	1980	Percent	1990	Percent
Under 5 years	16,298,350	7.2 %	18,354,443	7.4 %
5 - 19 years	56,117,954	24.8	56,976,857	22.9
20 - 44 years	84,112,743	37.1	95,765,733	38.5
45 - 64 years	44,518,372	19.6	46,371,009	18.6
65 years and over	25,498,386	11.3	31,241,831	12.6
Total	<u>226,545,805</u>	<u>100.0 %</u>	<u>248,709,873</u>	<u>100.0 %</u>

**Sources:** *Illinois Bureau of the Budget, Current Population Reports: Local Population Estimates, Series P-26, August, 1987*

*Illinois Bureau of the Budget, Current Population Reports: Population Estimates and Projections, Series P-25, July, 1988*

*Illinois Bureau of the Budget, Data From 1990 Census, Summary Tape File 1, July, 1991*

**STATE OF ILLINOIS**  
**Total Personal Income**  
**For the Last Ten Fiscal Years**

Year	Amount (millions)	Percent Change	Per Capita Personal Income	
			Illinois	United States
1983	\$ 144,834	3.55 %	\$ 12,678	\$ 11,938
1984	154,108	6.40	13,506	12,864
1985	166,078	7.77	14,552	13,894
1986	175,971	5.96	15,435	14,658
1987	185,450	5.39	16,283	15,340
1988	197,675	6.59	17,351	16,238
1989	211,881	7.19	18,599	17,340
1990	226,015	6.67	19,808	18,303
1991	236,279	4.54	20,671	19,103
1992	243,935	3.24	21,133	19,592

**Source:** *Survey of Current Business, U.S. Department of Commerce*

**STATE OF ILLINOIS  
Employment/Unemployed  
For the Last Ten Fiscal Years**

Year	Total Employment	Unemployment	
		Unemployed	Rate (Percent)
1983	4,922,891	698,858	12.4 %
1984	5,027,358	555,567	10.0
1985	5,137,075	499,983	8.9
1986	5,180,841	500,917	8.8
1987	5,252,933	443,833	7.8
1988	5,381,291	405,617	7.0
1989	5,568,758	361,875	6.1
1990	5,660,758	364,192	6.0
1991	5,655,408	388,142	6.4
1992	5,582,241	485,942	8.0

*Source: U.S. Department of Labor, Bureau  
of Labor Statistics Employment  
and Earnings.*

**STATE OF ILLINOIS  
Employment by Industry  
For the Last Ten Fiscal Years  
(Expressed in Thousands)**

	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992
Mining	25	25	27	27	24	22	21	20	19	19
Construction	149	146	165	174	191	201	209	218	211	198
Manufacturing	956	983	992	943	927	959	981	988	965	938
Transportation and Public Utilities	267	270	280	280	289	298	302	307	307	300
Wholesale and Retail Trade	1,087	1,122	1,163	1,171	1,205	1,232	1,271	1,263	1,261	1,251
Finance, Insurance and Real Estate	324	319	331	344	354	365	370	375	380	378
Services	1,006	1,036	1,084	1,113	1,148	1,203	1,269	1,326	1,355	1,357
Government	712	696	691	702	722	729	743	755	769	762
Total	<u>4,526</u>	<u>4,597</u>	<u>4,733</u>	<u>4,754</u>	<u>4,860</u>	<u>5,009</u>	<u>5,166</u>	<u>5,252</u>	<u>5,267</u>	<u>5,203</u>

*Source: U.S. Department of Labor*

**STATE OF ILLINOIS**  
**Contracts for Future Construction**  
**And Residential Building Activity**  
**For the Last Ten Fiscal Years**

Year	Contracts For	Residential Building	Valuation (millions)
	Future Construction (millions)	Activity Permits	
1983	\$ 5,213	24,307	\$ 1,157
1984	6,631	32,465	1,783
1985	7,231	32,016	1,861
1986	8,705	46,131	2,747
1987	9,029	51,284	3,631
1988	10,247	46,184	3,639
1989	10,700	47,440	3,982
1990	11,800	41,070	3,696
1991	8,923	32,367	3,008
1992	10,026	37,358	3,582

*Source: Dodge Division, McGraw Hill  
Information System Co., U.S.  
Department of Commerce,  
Housing Units Authorized by  
Building Permits*

**STATE OF ILLINOIS**  
**Sales of All Retail Stores**  
**Annual**  
**For the Last Ten Fiscal Years**  
**(Expressed in Millions)**

Year	Illinois	Percent of Change	
		Illinois	United States
1983	\$ 56,123	8.1 %	5.7 %
1984	59,778	6.5	11.9
1985	63,697	6.6	6.6
1986	67,352	5.7	6.2
1987	72,796	8.1	6.3
1988	76,817	5.5	6.9
1989	79,754	3.8	6.2
1990	85,173	6.8	5.6
1991	90,177	5.9	2.3
1992	91,922	1.9	2.5

*Source: Monthly Retail Trade, U.S.  
Department of Commerce*

**STATE OF ILLINOIS**  
**Cash Receipts from**  
**Farm Marketings**  
**For the Last Ten Calendar Years**  
**(Expressed in Millions)**

Year	Livestock					Crops					Total Livestock and Crops
	Cattle	Hogs	Dairy Products	Other Livestock and Products	Total Livestock and Products	Corn	Soybeans	Wheat	Other Crops	Total Crops	
1982	662	1,279	353	79	2,373	2,691	1,927	229	215	5,062	7,435
1983	745	1,124	361	65	2,295	2,483	2,001	184	191	4,859	7,154
1984	686	1,080	338	69	2,173	2,005	2,045	238	194	4,482	6,655
1985	668	993	352	50	2,063	3,431	1,933	121	219	5,704	7,767
1986	757	1,008	339	51	2,155	2,550	1,776	84	202	4,612	6,767
1987	798	1,062	346	56	2,262	1,858	1,733	126	196	3,913	6,175
1988	812	1,024	338	70	2,244	1,795	1,982	213	227	4,217	6,461
1989	791	984	365	108	2,248	1,992	1,820	372	274	4,458	6,706
1990	802	1,206	357	112	2,477	2,768	2,059	259	375	5,461	7,938
1991	740	1,172	339	93	2,344	2,681	1,958	125	401	5,165	7,509
1992 *											

\* Information unavailable

Source: *Agricultural Outlook, U.S. Department of Agriculture*

**STATE OF ILLINOIS**  
**Twenty-Five Largest Manufacturers**  
**(Ranked by Number of Employees)**

Company	Number of Employees	Number of Illinois Installations
Caterpillar	31,000	6
Abbott Labs	13,500	1
Motorola	13,000	3
Philip Morris USA	9,700	10
Baxter Healthcare	9,000	4
Deere & Company	7,800	2
General Motors	6,000	4
Ford Motor Company	5,500	2
R.R. Donnelley	5,500	4
Amoco Oil Company	5,000	2
Rockwell International	4,056	8
Chrysler	4,000	1
Sunstrand	4,000	3
Olin	3,900	3
Maytag	3,800	2
Quaker Oats	3,700	7
World Color Press	3,700	4
General Electric	3,500	6
Granite City Steel	3,500	1
Newell Companies	3,100	4
Diamond Star Motors	3,000	1
E. J. Brach	3,000	1
Honeywell	3,000	1
Northrop	3,000	1
Cooper Industries	2,900	1

**Source: Illinois' Manufacturer's Association**

**STATE OF ILLINOIS**  
**Bituminous Coal Production**  
**Annual**  
**For the Last Ten Calendar Years**  
**(Expressed in Thousands of Tons)**

Year	Surface	Underground	Total	Percent Total of U.S.
1983	24,953	34,375	59,328	7.6 %
1984	24,973	41,230	66,203	7.8
1985	21,829	38,648	60,477	7.1
1986	22,302	40,931	63,233	7.3
1987	21,573	39,188	60,761	6.9
1988	20,585	39,011	59,596	6.3
1989	19,603	40,528	60,131	6.2
1990	18,646	43,011	61,657	6.0
1991	15,903	44,132	60,035	6.1
1992 <i>a</i>	6,850	24,640	31,490	*

**\* - information unavailable**

***a* - through June**

**Source: Illinois Department of Mines and Minerals.**