



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

DEBT TRANSPARENCY ACT AGENCY SUBMISSIONS

Vol. 3, No. 9

Period Ending August 31, 2020



DEBT TRANSPARENCY ACT AGENCY SUBMISSIONS

The following are the Debt Transparency Act reports filed by state agencies for the period ending August 31, 2020. To find a specific agency, bring up the table of contents (in Explorer/Edge: Alt and T buttons on your keyboard; in Chrome: hover over the page then left-click mouse on the bookmark image  in the upper-right corner), then select the agency.

Following executive orders issued by Governor Pritzker related to the COVID-19 coronavirus pandemic, which the Illinois Office of Comptroller recognized may limit agencies' compliance with the IOC's reporting requirements, the IOC extended the regular deadline for agency submissions for the August 2020 reporting period. Eighty-two of 83 state agencies and universities required to report responded for the reporting period ending August 31, 2020, in time for the publication of the report. The Department on Aging did not submit information prior the finalization of this report and remains in noncompliance.

Twenty-three agencies reported zero liabilities. Those agencies were:

- Capital Development Board
- Comprehensive Health Insurance Plan
- Coroner Training Board
- Criminal Justice Information Authority
- Educational Labor Relations Board
- Governor, Office of the
- Governor's Office of Management and Budget
- Housing Development Authority
- Illinois Arts Council
- Illinois Board of Higher Education
- Illinois Civil Service Commission
- Illinois Council on Developmental Disabilities
- Illinois Independent Tax Tribunal
- Illinois Math and Science Academy
- Illinois Racing Board
- Illinois State Police Merit Board
- Lieutenant Governor, Office of the
- Metropolitan Pier and Exposition Authority
- Property Tax Appeal Board
- Sex Offender Management Board
- Sports Facilities Authority
- State Universities Civil Service System
- State Universities Retirement System



Debt Transparency Act Report

Agency Name: Attorney General
Agency Number: 340
Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
340	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
340	0001										
340	Federal Funds*	\$47,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
340	0988										
340	All Other Funds*	\$617,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
340	Totals	\$664,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

N/A

Narrative



Debt Transparency Act Report

Agency Name: Illinois Secretary Of State
Agency Number: 350
Reporting Period Ending: August 31, 2020

	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting			Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)					
Agency Number	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
350	General Funds*	\$912,000	\$4,000	\$0	\$912,000	\$0	\$0	\$0	\$0	\$0	\$0
350	0001	\$912,000	\$4,000	\$0	\$912,000	\$0	\$0	\$0	\$0	\$0	\$0
350											
350	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
350	XXXX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
350											
350	All Other Funds*	\$2,426,000	\$0	\$0	\$2,426,000	\$0	\$0	\$0	\$0	\$0	\$0
350	0026	\$34,000	\$0	\$0	\$34,000	\$0	\$0	\$0	\$0	\$0	\$0
350	0109	\$312,000	\$0	\$0	\$312,000	\$0	\$0	\$0	\$0	\$0	\$0
350	0295	\$6,000	\$0	\$0	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0
350	0362	\$9,000	\$0	\$0	\$9,000	\$0	\$0	\$0	\$0	\$0	\$0
350	0436	\$27,000	\$0	\$0	\$27,000	\$0	\$0	\$0	\$0	\$0	\$0
350	0470	\$1,655,000	\$0	\$0	\$1,655,000	\$0	\$0	\$0	\$0	\$0	\$0
350	0471	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
350	0480	\$46,000	\$0	\$0	\$46,000	\$0	\$0	\$0	\$0	\$0	\$0
350	0483	\$225,000	\$0	\$0	\$225,000	\$0	\$0	\$0	\$0	\$0	\$0
350	0622	\$63,000	\$0	\$0	\$63,000	\$0	\$0	\$0	\$0	\$0	\$0
350	0732	\$8,000	\$0	\$0	\$8,000	\$0	\$0	\$0	\$0	\$0	\$0
350	0759	\$12,000	\$0	\$0	\$12,000	\$0	\$0	\$0	\$0	\$0	\$0
350	0890	\$26,000	\$0	\$0	\$26,000	\$0	\$0	\$0	\$0	\$0	\$0
350	0963	\$2,000	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0
350	Totals	\$3,338,000	\$4,000	\$0	\$3,338,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative



Debt Transparency Act Report

Agency Name: Comptroller
 Agency Number: 360
 Reporting Period Ending: August 31, 2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
360	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
360	XXXX										
360	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
360	XXXX										
360	All Other Funds*	\$56,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
360	XXXX										
360	Totals	\$56,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative





Debt Transparency Act Report

Agency Name: STATE TREASURER'S OFFICE
 Agency Number: 370
 Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
370	General Funds* XXXX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
370	Federal Funds* XXXX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
370	All Other Funds*	\$752,000	\$0	\$0	\$744,000	\$0	\$0	\$0	\$0	\$0	\$0
370	054	\$48,000			\$41,000						
370	103	\$25,000			\$25,000						
370	195	\$1,000			\$0						
370	373	\$663,000			\$663,000						
370	435	\$0			\$0						
370	668	\$15,000			\$15,000						
370	Totals	\$752,000	\$0	\$0	\$744,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative

SCO-961





Debt Transparency Act Report

Agency Name: Agriculture
Agency Number: 406
Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
406	General Funds*	\$144,000	\$2,000	\$0	\$32,000	\$0	\$0	\$0	\$0	\$0	\$0
406	Federal Funds*	\$641,000	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0
406	All Other Funds*	\$582,000	\$10,000	\$0	\$189,000	\$0	\$0	\$0	\$0	\$0	\$0
406	Totals	\$1,367,000	\$12,000	\$0	\$296,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Variance from prior reporting period related to Other Funds and Federal Funds related to liabilities that were classified incorrectly during the prior reporting period.

Narrative



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report - Timely Pay

Agency Name: Central Management Services
Agency Number: 416
Reporting Period Ending: August 31, 2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting			Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)					
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ¹ only
416	General Funds*	\$172,000	\$0	\$132,000	\$43,000	\$0	\$0	\$0	\$0	\$0	\$0
416	0001	\$172,000	\$0	\$132,000	\$43,000	\$0	\$0	\$0	\$0	\$0	\$0
416	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
416	None	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
416	All Other Funds*	\$301,682,000	\$20,400,000	\$183,656,000	\$181,466,000	\$0	\$916,000	\$645,000	\$2,000	\$0	\$4,580,000
416	LGHIRF 0193	\$2,855,000	\$0	\$2,919,000	\$1,406,000	\$0	\$0	\$0	\$0	\$0	\$0
416	THISF 0203	\$39,054,000	\$0	\$19,164,000	\$21,350,000	\$0	\$0	\$0	\$0	\$0	\$0
416	WCRF 0332	\$4,141,000	\$0	\$8,459,000	\$2,695,000	\$0	\$0	\$0	\$0	\$0	\$0
416	GIPF 0457	\$15,473,000	\$0	\$7,254,000	\$7,254,000	\$0	\$0	\$0	\$0	\$0	\$0
416	CCHISF 0577	\$3,436,000	\$71,000	\$1,823,000	\$1,915,000	\$0	\$0	\$0	\$0	\$0	\$2,353,000
416	HIRF 0907	\$227,140,000	\$20,295,000	\$106,729,000	\$141,846,000	\$0	\$916,000	\$645,000	\$2,000	\$0	\$2,227,000
416	SSPRF 0903	\$8,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
416	FMRF 0314	\$5,396,000	\$0	\$10,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0
416	PSF 0317	\$42,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
416	SGRF 0303	\$4,137,000	\$33,000	\$27,308,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0
416	TOTAL	\$301,854,000	\$20,400,000	\$183,788,000	\$181,509,000	\$0	\$916,000	\$645,000	\$2,000	\$0	\$4,580,000

Agency Number	Major Fund Source	Late Interest Reporting (Timely Pay Detail)					
		Estimated Timely Pay Interest Penalties (between 31 and 60 days late)	Estimated Timely Pay Interest Penalties (between 61 and 90 days late)	Estimated Timely Pay Interest Penalties (between 91 and 120 days late)	Estimated Timely Pay Interest Penalties (between 121 and 180 days late)	Estimated Timely Pay Interest Penalties (between 181 and 365 days late)	Estimated Timely Pay Interest Penalties (more than 365 days late)
416	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0
416	0001	\$0	\$0	\$0	\$0	\$0	\$0
416							
416	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0
416	XXXX	\$0	\$0	\$0	\$0	\$0	\$0
416							
416	All Other Funds*	\$1,038,000	\$744,000	\$522,000	\$249,000	\$1,002,000	\$1,025,000
416	0193	\$0	\$0	\$0	\$0	\$0	\$0
416	0203	\$0	\$0	\$0	\$0	\$0	\$0
416	0332	\$0	\$0	\$0	\$0	\$0	\$0
416	0457	\$0	\$0	\$0	\$0	\$0	\$0
416	0577	\$137,000	\$137,000	\$137,000	\$226,000	\$843,000	\$873,000
416	0907	\$901,000	\$607,000	\$385,000	\$23,000	\$159,000	\$152,000
416	Totals	\$1,038,000	\$744,000	\$522,000	\$249,000	\$1,002,000	\$1,025,000

Estimated Late Payment Interest Penalties cannot be estimated with any accuracy since baseline date is not a populated field on the SAP report (FBL3N) used for Debt Transparency Act Reporting. The SAP report used for Debt Transparency Act Reporting does not identify liabilities as of the end of the reporting date if the liability is subsequently posted for payment before the report is ran since the FBL3N report excludes these documents.

Variance Analysis

203: Delay in processing while awaiting contract processing approvals
 907: Delay in processing while awaiting contract processing approvals.

Narrative

Fund 001 does not include held invoices or liabilities incurred by CMS but not yet entered into SAP as of 08/31/2020.
 Fund 303: FY21 estimated pending liabilities of \$31,781,000 were inadvertently omitted from the DTA report summary for the period ending July 31, 2020. Only remaining FY20 estimated pending liabilities of \$5,000,000 were reported.
 Fund 317 does not include held invoices or liabilities incurred by CMS but not yet entered into SAP as of 08/31/2020.





Debt Transparency Act Report

Agency Name: Illinois Department of Children & Family Services
 Agency Number: 418
 Reporting Period Ending: 08/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting			Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)					
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
418	General Funds*	\$2,201,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
418	0001	\$2,201,000									
418	Federal Funds*	\$4,654,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
418	0220	\$4,654,000									
418	All Other Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
418	XXXX										
418	Totals	\$6,855,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

n/a

Narrative

n/a



Debt Transparency Act Report

Agency Name: Illinois Department of Commerce and Economic Opportunity
 Agency Number: 420
 Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
420	General Funds*	\$16,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
420	XXXX										
420	Federal Funds*	\$353,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
420	XXXX										
420	All Other Funds*	\$307,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
420	XXXX										
420	Totals	\$676,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

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

Narrative

Column D - no pending liabilities over \$1 million.



Debt Transparency Act Report

Agency Name: Department of Natural Resources
 Agency Number: 422
 Reporting Period Ending: August 31, 2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
422	General Funds*	\$14,000	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
422	Federal Funds*	\$835,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
422	All Other Funds*	\$4,098,000	\$195,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
422	0041	\$1,765,000	\$41,000								
422	0962	\$1,669,000	\$78,000								
422	Totals	\$4,947,000	\$201,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative



Debt Transparency Act Report

Agency Name: Illinois Department of Juvenile Justice
 Agency Number: 425
 Reporting Period Ending: 8/31/20

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹	
425	General Funds*	\$2,962,000	\$83,000	\$301,000	\$186,000	\$0	\$2,000	\$20,000	\$110,000	\$12,000	\$0
425	0001	\$2,962,000	\$83,000	\$301,000	\$186,000	\$0	\$2,000	\$20,000	\$110,000	\$12,000	\$0
425	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
425	0523	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
425	All Other Funds*	\$103,000	\$0	\$344,000	\$1,000	\$0	\$0	\$0	\$4,000	\$0	\$0
425	0523	\$103,000	\$0	\$344,000	\$1,000	\$0	\$0	\$0	\$4,000	\$0	\$0
425	Totals	\$3,065,000	\$83,000	\$645,000	\$187,000	\$0	\$2,000	\$20,000	\$114,000	\$12,000	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative

Data is estimated based on historic monthly average expenditures and the most recent data available.



Debt Transparency Act Report

Agency Name: Illinois Department of Employment Security
 Agency Number: 427
 Reporting Period Ending: 08/31/20

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting			Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)					
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ¹ only
427	General Funds*	\$10,613,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
427	0001	\$10,613,000									
427	Federal Funds*	\$17,316,000	\$0	\$8,125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
427	0052	\$17,184,000		\$8,125,000							
427	0055	\$132,000									
427	All Other Funds*	\$1,288,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
427	0011	\$1,288,000									
427	Totals	\$29,217,000	\$0	\$8,125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative

The methodology for estimation of Column D is based on a monthly average of previous months of expenditures of this nature/contract amount.



Debt Transparency Act Report

Agency Name: Illinois Department of Financial and Professional Regulation
 Agency Number: 440
 Reporting Period Ending: August 31, 2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
440	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
440	XXXX										
440	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
440	XXXX										
440	All Other Funds*	\$1,089,000	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0
440	218	\$1,032,000	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0
440	Totals	\$1,089,000	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative

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



Debt Transparency Act Report

Agency Name: Department of Human Rights
 Agency Number: 442
 Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
442	General Funds*	\$306,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
442	0001										
442	Federal Funds*	\$64,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
442	0607										
442	All Other Funds*	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
442	0778/0797										
442	Totals	\$373,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative

\$360,000 of debt relates to purchase of case management software.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Department of Human Services
 Agency Number: 444
 Reporting Period Ending: Aug 30, 2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting			Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)					
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
444	General Funds*	\$61,220,000	\$0	\$266,710,000	\$61,220,000	\$0	\$0	\$0	\$0	\$0	\$0
444	0001	\$61,220,000		\$266,710,000	\$61,220,000						
444	Federal Funds*	\$10,050,000	\$0	\$120,580,000	\$10,050,000	\$0	\$0	\$0	\$0	\$0	\$0
444	0013	\$1,240,000		\$9,500,000	\$1,240,000						
444	0081			\$9,640,000							
444	0142			\$12,160,000							
444	0347			\$57,470,000							
444	0408	\$1,500,000		see note 3	\$1,500,000						
444	0495			\$1,160,000							
444	0592	\$1,323,990		\$1,770,000	\$1,323,990						
444	0646			\$4,800,000							
444	0700	\$2,380,000		\$24,810,000	\$2,380,000						
444	0762			\$2,700,000							
444	0876	\$1,120,000		\$2,060,000	\$1,120,000						
444	All Other Funds*	\$17,910,000	\$0	\$61,580,000	\$9,200,000	\$0	\$0	\$0	\$0	\$0	\$0
444	0050	\$1,720,000		\$3,430,000	\$1,720,000						
444	0120			\$7,400,000							
444	0286			see note 3							
444	0344			\$8,210,000							
444	0365			\$4,220,000							
444	0502	\$13,710,000		\$28,030,000	\$5,000,000						
444	0509			\$4,580,000							
444	0718	\$1,610,000		\$6,490,000	\$1,610,000						
444	0921			\$1,120,000							
444	Totals	\$89,180,000	\$0	\$448,870,000	\$80,470,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

The GRF Estimated Pending liability decreased by \$10.5M from the end of July. The decrease is due to DHS continuing to process FY20 retention payments that were being held while we confirmed the provider's status in regard to the Paycheck Protection Program. The GRF Estimated Pending liability is down almost \$80.0M due to revising our FY20 estimated liability since we are almost through the fiscal year. The federal funds estimated pending liabilities is up from the end of July report due to not offsetting the FY21 pending liabilities by the FY20 federal fund spending in excess of our estimate. The 142 fund estimated pending liability is up \$12.1M from the July report, this is one of many funds available to support our DD community liability. The planned spending from this fund will happen later in the fiscal year. As for fund 347 and 408, both are used in combination with GRF to fund our Child Care Assistance Program. On the July report, we offset the estimated pending liability by the FY20 spending from the 347 fund in excess of our estimate, we did not do this for the August report. For the Other Funds estimated pending liabilities, we revised our FY20 target from the 050 fund based on the FY20 being almost complete, reducing the estimated pending liability to just FY21.

Narrative

- 1 Column B represents the FY20 and FY21 bills DHS has received but not yet submitted to IOC for payment. The majority of these bills will be submitted to IOC within 10 days, the only exceptions are early intervention bills (502 fund). Vouchers are held until cash is available in the fund.
- 2 Column C represents the prompt payment interest on vouchers paid by IOC that DHS has not submitted to the IOC for payment as of 8/31/20.
- 3 For Column D, DHS is using an estimation. DHS spread the FY20 and FY21 estimated non-payroll related spending evenly over the fiscal year. DHS is comparing the estimated liability through 8/30/20 to the actual submitted to IOC through 8/30/20. Any difference is reduced by the amount of agency liabilities received but not yet submitted to IOC (column B). Through 8/30/20, DHS has not received bills for an estimated \$448.9M in FY20 & FY21 liabilities (\$266.7M in GRF). The estimation methodology DHS is using does allow for negative "pending liabilities". For FY20 and FY21, DHS does have Federal and State funds that paid out more than the estimated liabilities year to date. When this happens, a negative "pending liability" occurs. DHS has several funds that can be used interchangeably for services depending on cash flow.
- 4 For many DHS programs, DHS is the payor of last resort and providers are required to seek reimbursement from other sources before billing DHS. This causes delays in billings following the delivery of services. In many cases, the services provided in a month can not be billed until the month following the service delivery. This is why DHS has significant lapse period expenditures and in some cases the authority to pay for prior year bills from current year appropriations.



Debt Transparency Act Report

Agency Name: Illinois Power Agency
 Agency Number: 445
 Reporting Period Ending: 31-Aug-20

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
445	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
445	N/A										
445	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
445	N/A										
445	All Other Funds*	\$365,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000	\$0
445	424	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
445	425	\$365,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000	\$0
445	836	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
445	Totals	\$365,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative



Debt Transparency Act Report

Agency Name: IL Dept of Insurance
Agency Number: 446
Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
446	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
446											
446	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
446											
446	All Other Funds*	\$428,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
446											
446	Totals	\$428,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative



Debt Transparency Act Report

Agency Name: Department of Innovation and Technology
 Agency Number: 448
 Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
448	General Funds*	\$178,000	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
448	001	\$178,000	\$3,000								
448	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
448	XXXX										
448	All Other Funds*	\$119,478,000	\$139,000	\$0	\$0	\$0	\$0	\$0	\$7,000	\$0	\$0
448	304	\$92,242,000	\$137,000	\$0	\$0	\$0	\$0	\$0	\$7,000	\$0	\$0
448	141	\$27,236,000	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
448	Totals	\$119,656,000	\$142,000	\$0	\$0	\$0	\$0	\$0	\$7,000	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Column B increased for fund 304 and fund 141 due to receipt of additional invoices during August.

Narrative



Debt Transparency Act Report

Agency Name: Illinois Department of Labor
 Agency Number: 452
 Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
452	General Funds* XXXX	\$43,000	\$0	\$0	\$43,000	\$0	\$0	\$0	\$0	\$0	\$0
452	Federal Funds* XXXX	\$29,000	\$0	\$0	\$29,000	\$0	\$0	\$0	\$0	\$0	\$0
452	All Other Funds* XXXX	\$5,000	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
452	Totals	\$77,000	\$0	\$0	\$77,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative

None of the agency liabilities listed are critical payments, so submission won't happen until IOC guidance allows the processing of non-critical payments.



Debt Transparency Act Report

Agency Name: Lottery
Agency Number: 458
Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
458	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
458	XXXX										
458	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
458	XXXX										
458	All Other Funds*	\$331,000	\$0	\$0	\$331,000	\$0	\$0	\$0	\$0	\$0	\$0
458	711	\$331,000		\$0	\$331,000						
458	Totals	\$331,000	\$0	\$0	\$331,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Variance from last month is due to laspe period and establishing FY21 Contracts

Narrative



Debt Transparency Act Report

Agency Name: Department of Military Affairs
 Agency Number: 466
 Reporting Period Ending: 8/31/20

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
466	General Funds*	\$376,000	\$2,000	\$193,000	\$248,000	\$0	\$3,000	\$5,000	\$1,000	\$0	\$0
466	0001										
466	Federal Funds*	\$264,000	\$0	\$81,000	\$172,500	\$0	\$0	\$0	\$0	\$0	\$0
466	0333										
466	All Other Funds*	\$0	\$0	\$47,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0
466	0043	\$0	\$0	\$0	\$0						
466	0076	\$0	\$0	\$47,000	\$30,000						
466	0725	\$0	\$0	\$0	\$0						
466	0730	\$0	\$0	\$0	\$0						
466	Totals	\$640,000	\$2,000	\$321,000	\$450,500	\$0	\$3,000	\$5,000	\$1,000	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Variance in Estimated Pending Liabilities is the charges for utilities based on weather patterns.

Narrative

The methodology for estimation of Column D is based on a historical expenditure for this month in prior years.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Department of Healthcare and Family Services
 Agency Number: 478
 Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay <u>only</u> ¹	
478	General Funds*	\$1,186,996,000	\$939,000	\$792,970,000	\$121,859,000	\$0	\$1,000	\$9,000	\$60,000	\$155,000	\$0
478											
478	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
478											
478	All Other Funds*	\$107,923,000	\$2,000	\$69,267,000	\$48,857,000	\$0	\$0	\$0	\$0	\$0	\$0
478	136	\$64,778,000	\$0	\$13,248,000	\$959,000	\$0	\$0	\$0	\$0	\$0	\$0
478	329	\$26,543,000	\$0	\$30,819,000	\$41,908,000	\$0	\$0	\$0	\$0	\$0	\$0
478	355	\$9,100,000	\$0	\$6,768,000	\$1,031,000	\$0	\$0	\$0	\$0	\$0	\$0
478	397	\$0	\$0	\$3,684,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
478	421	\$3,089,000	\$1,000	\$8,414,000	\$2,805,000	\$0	\$0	\$0	\$0	\$0	\$0
478	720	\$130,000	\$1,000	\$1,860,000	\$663,000	\$0	\$0	\$0	\$0	\$0	\$0
478	757	\$2,013,000	\$0	\$3,322,000	\$1,107,000	\$0	\$0	\$0	\$0	\$0	\$0
478	957	\$1,627,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
478	Other	\$643,000	\$0	\$1,152,000	\$384,000	\$0	\$0	\$0	\$0	\$0	\$0
478	Totals	\$1,294,919,000	\$941,000	\$862,237,000	\$170,716,000	\$0	\$1,000	\$9,000	\$60,000	\$155,000	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

1. GRF and Related Funds Column B: Agency Liabilities decrease compared to the previous report mainly due to a timing variance in the processing of monthly managed care payments. Other Funds Column B: 136 and 329 Funds - The amounts for each fund decrease compared to the previous report due to the reduction of Federal Fiscal Year 2020 Disproportionate Share Hospital (DSH) liability estimated to be payable upon the completion of the annual DSH audit for that period given payments made. Column B's values may vary significantly from month to month depending on the timing of fee-for-service Medical Assistance claim receipt and where monthly managed care payments are in the payment process. 2. GRF and Related Funds Column C: Late Payment Interest decreases compared to the previous report mainly due to the timing of state bill payment and the processing of previously outstanding interest payments. 3. GRF and Related Funds Column D: The value decreases compared to last month mainly due to the processing of previously outstanding managed care organization adjustment payments. Estimated pending liabilities include approximately \$22.7 million in potentially accrued costs related to those long-term care applications currently showing as outstanding beyond 45 days without provisional eligibility status on HFS systems (accrued through August 31st-value will change over time). Other Funds Column D: 329 Fund - The amount decreases compared to the previous report due to the processing timing of certain managed care payments to Cook County. In addition, given the size of the Medical Assistance Program and HFS Operations as well as the fact costs do not necessarily come in consistently each month, the estimated pending liabilities may differ between monthly SCO-961 reports. 4. Other Funds Column E: 329 Fund - The amount increases from the previous month due to the timing of processing Medical Assistance payments to Cook County. 355 Fund - The value decreases compared to the previous month due to a timing variance in the processing of federal match pass-through payments to local school districts. The values in Column E are calculated and reported as per October 21, 2019 statewide guidance issued by the Comptroller's Office. As stated above with regard to possible monthly Columns B and D variances, the values in Column E may also vary significantly from month to month depending on the timing of fee-for-service Medical Assistance claim receipt and where monthly managed care payments are in the payment process. 5. Column F: At this time, HFS is not reporting insufficient FY21 appropriations.

Narrative

1. Figures on this sheet represent all HFS operations and are not limited to Medical Assistance. 2. Column A: General Revenue and Related Funds reflect those funds referenced in 30 ILCS 105/25 (k) (2) (A). 3. Column B: HFS is an agency that processes large amounts of payments. While the values in this column may appear large, HFS is generally not holding bills in-house (with limited exceptions including bills payable from non-Comptroller cash-managed funds awaiting delayed GRF budgeted infusions) and the figures essentially represent normal billing activity cycling through the Department. 4. Column C: Data in this column represents prompt payment interest (PPI) generated from payments issued by the Comptroller. 5. Column D Estimated Pending Liabilities or Incurred But Not Received (IBNR) Liabilities: While the values may appear to be large, they generally reflect normal business activity unless otherwise noted in the Variance Analysis. 6. Column E: Reflects estimated amounts expected to be sent to the Comptroller within 10 days of the filing of this report. 7. Columns G-I: Interest amounts reflected in these columns represent PPI that may be due on bills still at HFS. These bills may be considered at HFS for various reasons including, but not necessarily limited to, Court of Claims proceedings and holds placed due to HFS Inspector General investigations. While HFS has reported the full value of any PPI that may have accrued on these items as of August 31, 2020, not all reported PPI may end up being truly payable pending the outcome of the issues related to the payments. 8. Column K: Not applicable to HFS. 9. In addition to figures reported in the above table, approximately \$18.8 million in PPI had accrued to GRF and Related Funds and about \$1.4 million to other state funds as of August 31, 2020 related to unpaid bills at the Comptroller's Office as of that date. Comptroller's staff requested those PPI figures be reported in these notes. 10. Per Public Act 101-0649, the Illinois Health Information Exchange Authority (ILHEA) is now an office within HFS.

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting			Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)					
Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹	
482	388	\$11,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
482	397	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
482	398	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
482	437	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
482	524	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
482	564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
482	576	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
482	635	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
482	638	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
482	644	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
482	654	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
482	686	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
482	702	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
482	733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
482	764	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
482	773	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
482	790	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
482	802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
482	896	\$721,000	\$0	\$0	\$4,000	\$0	\$2,000	\$0	\$1,000	\$3,000	
482	920	\$807,000	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	
482	938	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
482	954	\$68,000	\$0	\$0	\$0	\$0	\$0	\$8,000	\$0	\$0	
482	Totals	\$25,329,000	\$1,000	\$0	\$147,000	\$0	\$5,000	\$1,000	\$27,000	\$3,000	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative



Debt Transparency Act Report

Agency Name: Revenue
Agency Number: 492
Reporting Period Ending: 8/31/2020

	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting			Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)					
Agency Number	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
492	General Funds*	\$15,249,000	\$0	\$0	\$15,249,000	\$0	\$0	\$0	\$0	\$0	\$0
492	0001	\$477,000	\$0	\$0	\$477,000	\$0	\$0	\$0	\$0	\$0	\$0
492	0278	\$14,772,000	\$0	\$0	\$14,772,000	\$0	\$0	\$0	\$0	\$0	\$0
492	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
492	XXXX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
492	All Other Funds*	\$22,000	\$0	\$0	\$22,000	\$0	\$0	\$0	\$0	\$0	\$0
492	0012	\$22,000	\$0	\$0	\$22,000	\$0	\$0	\$0	\$0	\$0	\$0
492	0085	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
492	0384	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
492	0802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
492	Totals	\$15,271,000	\$0	\$0	\$15,271,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Amounts payable from fund 0278 represent income tax refunds approved by the Department that are in-transit to the Comptroller at month end. Refund vouchers are transmitted twice per week. Amounts listed in the table above were paid in the first week of September.

Narrative



Debt Transparency Act Report

Agency Name: Illinois State Police
 Agency Number: 493
 Reporting Period Ending: August 31, 2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
493	General Funds*	\$943,000	\$77,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
493	XXXX										
493	Federal Funds*	\$812,000	\$19,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
493	XXXX										
493	All Other Funds*	\$4,532,000	\$29,000	\$0	\$0	\$0	\$0	\$1,000	\$19,000	\$0	\$0
493	0152	\$3,540,000	\$19,000						\$19,000		
493	Totals	\$6,287,000	\$125,000	\$0	\$0	\$0	\$0	\$1,000	\$19,000	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

The increase in Other Fund liabilities is due to the receipt of an invoice from Agilent Technologies for scientific equipment dated August 20, 2020.

Narrative

N/A



Debt Transparency Act Report

Agency Name: Illinois Department of Transportation
Agency Number: 494
Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ¹ only	
494	General Funds*	\$0	\$0	\$77,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0001	\$0	\$0	\$77,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	Federal Funds*	\$273,000	\$0	\$16,850,000	\$273,000	\$0	\$0	\$0	\$0	\$0	\$0
494	0095	\$273,000	\$0	\$8,056,000	\$273,000	\$0	\$0	\$0	\$0	\$0	\$0
494	0433	\$0	\$0	\$8,275,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0853	\$0	\$0	\$361,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0936	\$0	\$0	\$158,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	All Other Funds*	\$9,477,000	\$0	\$421,017,000	\$9,022,000	\$0	\$0	\$5,000	\$1,000	\$0	\$0
494	0011	\$6,811,000	\$0	\$165,496,000	\$6,787,000	\$0	\$0	\$5,000	\$1,000	\$0	\$0
494	0012	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0019	\$0	\$0	\$1,428,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0046	\$0	\$0	\$14,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0309	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0310	\$0	\$0	\$81,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0413	\$0	\$0	\$16,468,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0414	\$0	\$0	\$23,095,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0415	\$0	\$0	\$7,474,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0553	\$431,000	\$0	\$1,778,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0554	\$0	\$0	\$8,026,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0559	\$0	\$0	\$383,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0627	\$0	\$0	\$33,588,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0648	\$8,000	\$0	\$26,257,000	\$8,000	\$0	\$0	\$0	\$0	\$0	\$0
494	0695	\$2,000	\$0	\$11,537,000	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0
494	0839	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0863	\$0	\$0	\$294,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0902	\$2,225,000	\$0	\$91,176,000	\$2,225,000	\$0	\$0	\$0	\$0	\$0	\$0
494	0928	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0952	\$0	\$0	\$33,915,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	Totals	\$9,750,000	\$0	\$437,944,000	\$9,295,000	\$0	\$0	\$5,000	\$1,000	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Explanations for variances over \$10 million for Column D are due to differences in 3 year average monthly expenditures from estimation method for determining amounts in column D. The decrease in agency liabilities for the Road Fund (011) from the prior month was due to increase in purchases of vehicles and various statewide construction and maintenance projects during prior month.

Narrative

The methodology for estimation of Column D is based on a monthly average of the expenditures for FY 18, 19, and 20 and lapse expenditures for FY17, 18, and 19, except for GRF which is based on a monthly average of the expenditures for FY19 and 20 and lapse expenditures for FY18 and FY19.



Debt Transparency Act Report

Agency Name: Il Dept of Veterans' Affairs

Agency Number: 497

Reporting Period Ending: August 31, 2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ¹ only	
497	General Funds*	\$5,192,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
497	001										
497	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
497	All Other Funds*	\$1,018,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
497	Various										
497	Totals	\$6,210,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative



Debt Transparency Act Report

Agency Name: Abraham Lincoln Presidential Library & Museum
 Agency Number: 506
 Reporting Period Ending: August 31, 2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
506	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506	XXXX										
506	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506	XXXX										
506	All Other Funds*	\$217,000	\$0	\$0	\$217,000	\$0	\$0	\$0	\$0	\$0	\$0
506	XXXX										
506	Totals	\$217,000	\$0	\$0	\$217,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative



Debt Transparency Act Report

Agency Name: Illinois Office of Executive Inspector General
 Agency Number: 509
 Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
509	General Funds*	\$137,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
509	0001	\$137,000									
509	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
509	XXXX										
509	All Other Funds*	\$23,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
509	0627	\$23,000									
509	Totals	\$160,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative



Debt Transparency Act Report

Agency Name: Executive Ethics Commission
 Agency Number: 510
 Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
510	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
510	001	\$0	\$0	\$62,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
510	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
510	XXXX										
510	All Other Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
510	011	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
510	0215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
510	0317	\$231,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
510	Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative



Debt Transparency Act Report

Agency Name: Illinois Commerce Commission
 Agency Number: 524
 Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
524	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
524	XXXX										
524	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
524	XXXX										
524	All Other Funds*	\$175,000	\$0	\$0	\$175,000	\$0	\$0	\$0	\$0	\$0	\$0
524	XXXX										
524	Totals	\$175,000	\$0	\$0	\$175,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative



Debt Transparency Act Report

Agency Name: Illinois Environmental Protection Agency
 Agency Number: 532
 Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
532	General Funds* XXXX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
532	Federal Funds* XXXX	\$151,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
532	All Other Funds* XXXX	\$105,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
532	Totals	\$256,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

NA

Narrative

NA

SCO-961





Debt Transparency Act Report

Agency Name: Guardianship & Advocacy Commission
 Agency Number: 537
 Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
537	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
537	0001										
537	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
537	XXXX										
537	All Other Funds*	\$2,000	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0
537	0297										
537	Totals	\$2,000	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative



Debt Transparency Act Report

Agency Name: Human Rights Commission
 Agency Number: 542
 Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
542	General Funds* XXXX	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
542	Federal Funds* XXXX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
542	All Other Funds* XXXX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
542	Totals	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative



Debt Transparency Act Report

Agency Name: IL State Board of Investment
 Agency Number: 555
 Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
555	General Funds* XXXX	\$7,000	\$0	\$0	\$7,000	\$0	\$0	\$0	\$0	\$0	\$0
555	Federal Funds* XXXX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555	All Other Funds* XXXX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555	Totals	\$7,000	\$0	\$0	\$7,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative



Debt Transparency Act Report

Agency Name: ILLINOIS STATE TOLL HIGHWAY AUTHORITY
 Agency Number: 557
 Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
557	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557	XXXX										
557	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557	XXXX										
557	All Other Funds*	\$7,777,000	\$0	\$157,329,000	\$11,403,000	\$0	\$0	\$0	\$0	\$0	\$0
557	0455	\$7,777,000	\$0	\$157,329,000	\$11,403,000	\$0	\$0	\$0	\$0	\$0	\$0
557	Totals	\$7,777,000	\$0	\$157,329,000	\$11,403,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

The Tollway is not subject to Prompt Payment Interest or Timely Pay Interest Calculations on Vouchers still being held by the agency.

Variance Analysis

The Agency's Liabilities decreased by \$10.2 million from the July 31, 2020 reporting period due to higher construction related invoice payments processed during August. The Agency's estimated pending liabilities decreased by \$18.7 million from the July 31, 2020 reporting period due to lower earned to date construction related pay estimates and more August construction related invoice payments.

Narrative

The methodology for estimation of Column D is based on accruals that have not yet been invoiced and earned to date construction pay estimates that have not yet been invoiced. The methodology for estimation of Column E is based on Agency File Balancing Reports with dates of 09/01/2020 to 09/08/2020.



Debt Transparency Act Report

Agency Name: Procurement Policy Board
 Agency Number: 562
 Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
562	General Funds* XXXX	\$31,000	\$0	\$0	\$31,000	\$0	\$0	\$0	\$0	\$0	\$0
562	Federal Funds* XXXX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
562	All Other Funds* XXXX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
562	Totals	\$31,000	\$0	\$0	\$31,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative



Debt Transparency Act Report

Agency Name: Illinois Gaming Board
Agency Number: 565
Reporting Period Ending: 08/31/20

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
565	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565	XXXX										
565	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565	XXXX										
565	All Other Funds*	\$5,506,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565	129										
565	Totals	\$5,506,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative

Agency liabilities as of 08/31/2020 are reported in whole dollars. There are no pending liabilities exceeding \$1 million as of 08/31/2020.



Debt Transparency Act Report

Agency Name: IL Law Enforcement Training & Standards Board
 Agency Number: 569
 Reporting Period Ending: August 31, 2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay <u>only</u> ¹	
569	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569	XXXX										
569	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569	XXXX										
569	All Other Funds*	\$21,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569	XXXX										
569	Totals	\$21,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative

Entire amount Court of Claims case; nothing held by Agency.



Debt Transparency Act Report

Agency Name: Prisoner Review Board
 Agency Number: 578
 Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
578	General Funds*	\$134,000	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
578	0001	\$134,000	\$6,000	\$0	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
578	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
578	XXXX										
578	All Other Funds*	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
578	0366	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
578	Totals	\$135,000	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative



Debt Transparency Act Report

Agency Name: Illinois State Board of Education
Agency Number: 586
Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay <u>only</u> ¹	
586	General Funds*	\$12,260,000	\$104,000	\$248,000	\$12,246,000	\$0	\$0	\$0	\$0	\$0	\$0
586	0001	\$12,260,000	\$104,000	\$248,000	\$12,246,000	\$0	\$0	\$0	\$0	\$0	\$0
586	0007	\$0			\$0						
586	Federal Funds*	\$202,028,000	\$0	\$63,529,000	\$201,778,000	\$0	\$0	\$0	\$0	\$0	\$0
586	0410	\$38,735,000		\$63,529,000	\$38,735,000						
586	0560	\$97,033,000			\$97,033,000						
586	0561	\$66,260,000			\$66,010,000						
586	All Other Funds*	\$194,000	\$0	\$0	\$194,000	\$0	\$0	\$0	\$0	\$0	\$0
586	0016	\$10,000			\$10,000						
586	0144	\$4,000			\$4,000						
586	0159	\$0			\$0						
586	802	\$180,000			\$180,000						
586	Totals	\$214,482,000	\$104,000	\$63,777,000	\$214,218,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Col. B (560 and 561): Variance is due to the timing of submission of reimbursement claims by school districts.

Narrative

410 Fund: Funding and Disbursements staff will run meal count reports for the previous two months to arrive at estimated meal counts remaining. An excel template has been created that will calculate meal costs based on reimbursement rates multiplied by the estimated meal counts remaining. Formulas in the template will provide estimated pending liabilities for National School Lunch, Child and Adult Care Food Program (both Centers and Homes), and Illinois Free Breakfast and Lunch. The Fresh Fruit and Vegetable Program and the NSLP Equipment Assistance Grant liability will be calculated by taking the total Grant Award less disbursements which equals the obligation. We will divide the obligation by the number of months left in the grant period to arrive at the estimated pending liabilities for both the Fresh Fruit and Vegetable Program and the NSLP Equipment Assistance Grant.

Funding and Disbursements staff will process vouchers on the first Wednesday of the month. The vouchers for the 410 fund will be totaled and listed as the Liability estimated to be submitted to the Illinois Office of the Comptroller (IOC) within 10 days. A report of frozen accounts will be run out of FRIS by Funding and Disbursements staff to determine Agency liabilities for Nutrition programs.

561 Fund: The vouchers for the 561 fund will be totaled and listed as the Liability estimated to be submitted to the IOC within 10 days. A report of frozen accounts will be run out of FRIS by Funding and Disbursements staff to determine Agency liabilities for Federal 561 Fund Programs.

001 Fund: A report of scheduled payments will be run out of FRIS by Funding and Disbursements staff to determine Agency liabilities for State 001 Fund Programs.



Debt Transparency Act Report

Agency Name: State Board of Elections
 Agency Number: 587
 Reporting Period Ending: August 31, 2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
587	General Funds*	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
587	XXXX										
587	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
587	XXXX										
587	All Other Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
587	XXXX										
587	Totals	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

N/A

Narrative

All invoices are being processed on a weekly basis. Prompt Payment interest is paid as soon as the liability to each vendor is \$50.



Debt Transparency Act Report

Agency Name: Illinois Emergency Management Agency
 Agency Number: 588
 Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting			Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)					
Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹	
588	General Funds*	\$3,315,000	\$0	\$282,000	\$3,315,000	\$0	\$0	\$0	\$0	\$0	
588	001	\$3,315,000	\$0	\$282,000	\$3,315,000						
588											
588	Federal Funds*	\$2,632,000	\$0	\$2,561,000	\$2,632,000	\$0	\$0	\$0	\$0	\$0	
588	0191	\$0	\$0	\$0	\$0						
588	0484	\$0	\$0	\$868,000	\$0						
588	0491	\$2,489,000	\$0	\$0	\$2,489,000						
588	0497	\$0	\$0	\$0	\$0						
588	0710	\$4,000	\$0	\$1,693,000	\$4,000						
588	0324	\$139,000	\$0	\$0	\$139,000						
588											
588	All Other Funds*	\$3,237,000	\$0	\$0	\$3,237,000	\$0	\$0	\$0	\$0	\$0	
588	0067	\$2,000	\$0	\$0	\$2,000						
588	0173	\$0	\$0	\$0	\$0						
588	0588	\$0	\$0	\$0	\$0						
588	0667	\$3,120,000	\$0	\$0	\$3,120,000						
588	0796	\$115,000	\$0	\$0	\$115,000						
588	0882	\$0	\$0	\$0	\$0						
588	0942	\$0	\$0	\$0	\$0						
588											
588	Totals	\$9,184,000	\$0	\$2,843,000	\$9,184,000	\$0	\$0	\$0	\$0	\$0	

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

The decrease in estimated liabilities is due to the closeout of state fiscal year 2020 with contracts expiring and the others rolling to a new state fiscal year.

Narrative

The methodology for column D is to identify all contracts and grants exceeding \$1 million for SFY2020 and their service dates. The number of months starting 7/1/2019 to the end of the reporting period divided by the actual number of months in the contract. This percentage is applied to balance of the contract less amounts already paid to estimate the liability.



Debt Transparency Act Report

Agency Name: State Employees' Retirement System of Illinois
 Agency Number: 589
 Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
589	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
589	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
589	All Other Funds*	\$34,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
589	Totals	\$34,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative



Debt Transparency Act Report

Agency Name: Illinois Labor Relations Board
 Agency Number: 590
 Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
590	General Funds*	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
590	XXXX										
590	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
590	XXXX										
590	All Other Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
590	XXXX										
590	Totals	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative



Debt Transparency Act Report

Agency Name: Office of the State Fire Marshal
 Agency Number: 592
 Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay <u>only</u> ¹
592	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
592	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
592	All Other Funds*	\$492,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
592	Totals	\$492,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

N/A

Narrative

Dollar values are actual values of invoices pending payment. No estimates are used. Numbers reported represent invoices moving through the normal approval process and will meet the requirement of being submitted for payment within 30 days. ■



Debt Transparency Act Report

Agency Name: Teachers' Retirement System
 Agency Number: 593
 Reporting Period Ending: August 31, 2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹	
593	General Funds* 0001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
593	Federal Funds* XXXX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
593	All Other Funds* 0473	\$113,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
593	Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

N/A

Narrative

N/A

SCO-961



Debt Transparency Act Report - Universities

Agency Name: Chicago State University
Agency Number: 608
Reporting Period Ending: August 31, 2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting					Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)			
Major Fund Source	University Current FY Appropriation	University Current FY Vouchered to IOC	% of Current FY Appropriation Vouchered to IOC	Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY	Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	
608	General Funds*	\$35,018,900	\$4,888,000	14.0%	\$30,130,900	\$1,500,000	\$0	\$0	\$0	\$0	\$0
608	0007	\$35,018,900	\$4,888,000	14.0%	\$30,130,900	\$1,500,000					
608	Federal Funds*	\$0	\$0	#DIV/0!	\$0	\$0	\$0	\$0	\$0	\$0	\$0
608	XXXX										
608	All Other Funds*	\$3,307,000	\$0	0.0%	\$3,307,000	\$0	\$0	\$0	\$0	\$0	\$0
608	0022	\$307,000	\$0	0.0%	\$307,000	\$0					
608	0223	\$3,000,000	\$0	0.0%	\$3,000,000	\$0					
608	Totals	\$38,325,900	\$4,888,000	12.8%	\$33,437,900	\$1,500,000	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative



Debt Transparency Act Report - Universities

Agency Name: Eastern Illinois University
 Agency Number: 612
 Reporting Period Ending: 08/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting					Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)			
	Major Fund Source	University Current FY Appropriation	University Current FY Vouchered to IOC	% of Current FY Appropriation Vouchered to IOC	Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY	Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)
612	General Funds*	\$41,424,300	\$5,599,000	13.5%	\$35,825,300	\$250,000	\$0	\$0	\$0	\$0	\$0
612	0007	\$41,424,300	\$5,599,000	13.5%	\$35,825,300	\$250,000					
612	Federal Funds*	\$0	\$0	#DIV/0!	\$0	\$0	\$0	\$0	\$0	\$0	\$0
612	None										
612	All Other Funds*	\$8,000	\$0	0.0%	\$8,000	\$7,000	\$0	\$0	\$0	\$0	\$0
612	0417	\$8,000	\$0	0.0%	\$8,000	\$7,000					
612	Totals	\$41,432,300	\$5,599,000	13.5%	\$35,833,300	\$257,000	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative

No federal funds are held by the Comptroller for Eastern Illinois University.



Debt Transparency Act Report - Universities

Agency Name: Governors State University

Agency Number: 616

Reporting Period Ending: August 31, 2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting					Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)			
Major Fund Source	University Current FY Appropriation	University Current FY Vouchered to IOC	% of Current FY Appropriation Vouchered to IOC	Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY	Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	
616	General Funds*	\$23,193,600	\$4,018,000	17.3%	\$19,175,600	\$1,640,000	\$0	\$0	\$0	\$0	\$0
616	Education Assistance Fund	\$23,193,600	\$4,018,000	17.3%	\$19,175,600	\$1,640,000					
616	Federal Funds*	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
616	XXXX										
616	All Other Funds*	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
616	XXXX										
616	Totals	\$23,193,600	\$4,018,000	17.3%	\$19,175,600	\$1,640,000	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative



Debt Transparency Act Report - Universities

Agency Name: Northeastern Illinois University
 Agency Number: 620
 Reporting Period Ending: August 31, 2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities		Late Interest Reporting (Prompt Pay/Timely Pay)			
Major Fund Source	University Current FY Appropriation	University Current FY Vouchered to IOC	% of Current FY Appropriation Vouchered to IOC	Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY	Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days	Insufficiently Appropriated **	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	
620	General Funds*	\$35,566,900	\$8,047,000	22.6%	\$27,519,900	\$1,417,000	\$1,073,000	\$0	\$0	\$0	\$0
620	0007-BFY 2021	\$35,566,900	\$8,047,000	22.6%	\$27,519,900	\$1,417,000	\$1,073,000	\$0	\$0	\$0	\$0
620	Federal Funds*	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
620	XXXX										
620	All Other Funds*	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
620	XXXX										
620	Totals	\$35,566,900	\$8,047,000	22.6%	\$27,519,900	\$1,417,000	\$1,073,000	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative

The percentage of FY20 appropriation to IOC was 100%

** Northeastern Illinois University will pay quarterly to the group health insurance to cover CMS bill of \$1,072,600 (\$268,150 x 4Qtrs)



Debt Transparency Act Report - Universities

Agency Name: Western Illinois University
 Agency Number: 628
 Reporting Period Ending: August 31, 2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting					Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)			
	Major Fund Source	University Current FY Appropriation	University Current FY Vouchered to IOC	% of Current FY Appropriation Vouchered to IOC	Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY	Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)
628	General Funds*	\$49,588,000	\$7,056,000	14.2%	\$42,532,000	\$486,000	\$1,028,000	\$0	\$0	\$0	\$0
628	0007										
628	Federal Funds*	\$0	\$0	#DIV/0!	\$0	\$0	\$0	\$0	\$0	\$0	\$0
628	XXXX										
628	All Other Funds*	\$10,000	\$0	0.0%	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0
628	0417										
628	Totals	\$49,598,000	\$7,056,000	14.2%	\$42,542,000	\$486,000	\$1,028,000	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative

Unappropriated Liabilities/Insufficiently Appropriated amount represents National Guard, Illinois Veteran's Grant and POW/MIA funds awarded to students that have not been funded or have only been partially funded for the past several fiscal years.





Debt Transparency Act Report - Universities

Agency Name: Illinois State University
Agency Number: 636
Reporting Period Ending: 08/31/20

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting					Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)			
Major Fund Source	University Current FY Appropriation	University Current FY Vouchered to IOC	% of Current FY Appropriation Vouchered to IOC	Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY	Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	
636 636 636	General Funds* 0007	\$69,619,300	\$17,351,000	24.9%	\$52,268,300	\$1,099,000	\$0	\$0	\$0	\$0	
636 636	Federal Funds* XXXX	\$0	\$0	#DIV/0!	\$0	\$0	\$0	\$0	\$0	\$0	
636 636	All Other Funds* 0417	\$30,000	\$0	0.0%	\$30,000	\$0	\$0	\$0	\$0	\$0	
636	Totals	\$69,649,300	\$17,351,000	24.9%	\$52,298,300	\$1,099,000	\$0	\$0	\$0	\$0	

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative



Debt Transparency Act Report - Universities

Agency Name: Northern Illinois University
 Agency Number: 644
 Reporting Period Ending: August 31, 2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	University Current FY Appropriation	University Current FY Vouchered to IOC	% of Current FY Appropriation Vouchered to IOC	Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY	Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)
644	General Funds*	\$87,804,400	\$18,340,000	20.9%	\$69,464,400	\$0	\$0	\$0	\$0	\$0	\$0
644	0007	\$87,804,400	\$18,340,000	20.9%	\$69,464,400	\$0					
644	Federal Funds*	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
644	N/A	\$0	\$0	0.0%	\$0	\$0					
644	All Other Funds*	\$36,000	\$0	0.0%	\$36,000	\$0	\$0	\$0	\$0	\$0	\$0
644	0417	\$36,000	\$0	0.0%	\$36,000						
644	Totals	\$87,840,400	\$18,340,000	20.9%	\$69,500,400	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative

General Funds : Reporting FY21 only. **All Other Fund** s: Reporting FY21 only. All FY20 vouchered by 6/30/20.



Debt Transparency Act Report - Universities

Agency Name: Southern Illinois University
Agency Number: 664
Reporting Period Ending: 08/31/20

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
Major Fund Source	University Current FY Appropriation	University Current FY Vouchered to IOC	% of Current FY Appropriation Vouchered to IOC	Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY	Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	
664	General Funds*	\$193,630,600	\$37,131,000	19.2%	\$156,499,600	\$15,557,000	\$0	\$0	\$0	\$0	\$0
664	0001	\$1,062,800	\$117,000		\$945,800	\$7,000					
664	0007	\$192,567,800	\$37,014,000		\$155,553,800	\$15,550,000					
664	Federal Funds*	\$0	\$0	#DIV/0!	\$0	\$0	\$0	\$0	\$0	\$0	\$0
664	All Other Funds*	\$1,267,000	\$183,000	14.4%	\$1,084,000	\$36,000	\$0	\$0	\$0	\$0	\$0
664	0022	\$1,250,000	\$183,000		\$1,067,000	\$36,000					
664	0417	\$17,000	\$0		\$17,000	\$0					
664	Totals	\$194,897,600	\$37,314,000	19.1%	\$157,583,600	\$15,593,000	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative



Debt Transparency Act Report - Universities

Agency Name: University of Illinois
Agency Number: 676
Reporting Period Ending: August 31, 2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting					Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)			
Major Fund Source	University Current FY Appropriation	University Current FY Vouchered to IOC	% of Current FY Appropriation Vouchered to IOC	Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY	Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	
676	General Funds*	\$622,015,000	\$170,074,000	27.3%	\$451,941,000	\$0	\$0	\$0	\$0	\$0	\$0
676	0001	\$55,683,700	\$1,825,000		\$53,858,700						
676	0007	\$566,331,300	\$168,249,000		\$398,082,300						
676											
676	Federal Funds*	\$0	\$0	#DIV/0!	\$0	\$0	\$0	\$0	\$0	\$0	\$0
676	XXXX										
676											
676	All Other Funds*	\$6,627,900	\$625,000	9.4%	\$6,002,900	\$0	\$0	\$0	\$0	\$0	\$0
676	0417	\$250,000	\$0		\$250,000						
676	0047	\$4,427,900	\$458,000		\$3,969,900						
676	0840	\$500,000	\$27,000		\$473,000						
676	0240	\$300,000	\$26,000		\$274,000						
676	0294	\$400,000	\$33,000		\$367,000						
676	0022	\$500,000	\$69,000		\$431,000						
676	0764	\$250,000	\$12,000		\$238,000						
676											
676	Totals	\$628,642,900	\$170,699,000	27.2%	\$457,943,900	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative

No billing in excess of \$10 million is expected within 10 days after the conclusion of this reporting period.



Debt Transparency Act Report

Agency Name: ICCB
Agency Number: 684
Reporting Period Ending: 8/31/2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
684	General Funds*	\$19,000	\$0	\$0	\$19,000	\$0	\$0	\$0	\$0	\$0	\$0
684	XXXX										
684	Federal Funds*	\$7,890,000	\$0	\$0	\$7,890,000	\$0	\$0	\$0	\$0	\$0	\$0
684	XXXX										
684	All Other Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
684	XXXX										
684	Totals	\$7,909,000	\$0	\$0	\$7,909,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

Narrative



Debt Transparency Act Report

Agency Name: ILLINOIS STUDENT ASSISTANCE COMMISSION
 Agency Number: 691
 Reporting Period Ending: August 31, 2020

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁	
691	General Funds*	\$0	\$0	\$95,670,000	\$8,798,000		\$0	\$0	\$0	\$0	\$0
691	001	\$0		\$95,355,000	\$8,798,000						
691	007	\$0		\$315,000	\$0						
691	Federal Funds*	\$109,000	\$0	\$8,847,000	\$52,000	\$0	\$0	\$0	\$0	\$0	\$0
691	664	\$109,000		\$519,000	\$50,000						
691	663	\$0		\$8,313,000	\$2,000						
691	701	\$0		\$15,000							
691	All Other Funds*	\$0	\$0	\$4,475,000	\$297,000	\$0	\$0	\$0	\$0	\$0	\$0
691	557	\$0		\$4,475,000	\$297,000						
691	Totals	\$109,000	\$0	\$108,992,000	\$9,147,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

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

Variance Analysis

There is a positive variance in GRF under category of "General Funds". This is due to the MAP (Monetary Award Program) payments which needs to be paid mostly at the beginning of the semester.

Narrative

The methodology for estimation of Column D is based on the expenditure for the corresponding month of the previous fiscal year. This method is more accurate than taking the average of previous 12 months.