

Statewide Accounting Management System

Procedure Bulletin

Procedure Bulletin No. 51

Date June 1, 2000

Effective Date July 1, 2000

SAMS MANUAL

Material Transmitted: 2, 3, 9, 11, 15, 17, 20, 23, 25, 26, 27, 29, 31 and 33.

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

STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

SAMS MANUAL

** PROCEDURE BULLETIN **

Procedure Bulletin Number 51

Date: June 1, 2000

Effective Date: July 1, 2000

Material Transmitted: 2, 3, 9, 11, 15, 17, 20, 23, 25, 26, 27, 29, 31 and 33

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

REMOVE

Contact Listing

02.50.20	1-11 of 11
02.50.40	1-20 of 20
03.10.10	1-2 of 4
03.53.20	1-2 of 8
03.55.50	1 of 1
09.00.00	1-2 of 2
09.10.40	1-8 of 16
09.10.40	13-16 of 16
Exhibits	09.10.40-A and B
09.20.30	1-2 of 3
Exhibit	9.20.30-D, 1-7 of 7
09.50.20	1 of 1
09.50.25	1-22 of 22
09.50.40	1-8 of 8
09.50.50	1-2 of 11
09.50.50	7-10 of 11
11.20.20	5-6 of 6
11.50.10	1-21 of 21
11.50.20	3-4 of 14
11.50.20	11-12 of 14
11.50.30	11-16 of 56
11.50.30	43-44 of 56
15.10.20	1-8 of 8
15.10.30	1 of 1
15.10.50	3-4 of 4
Exhibits	15.10.50-A and B

INSERT

Contact Listing

02.50.20	1-12 of 12
02.50.40	1-20 of 20
03.10.10	1-2 of 4
03.53.20	1-2 of 8
03.55.50	1 of 1
09.00.00	1-2 of 2
09.10.40	1-8 of 16
09.10.40	13-16 of 16
Exhibits	09.10.40-A and B
09.20.30	1-2 of 3
Exhibit	9.20.30-D, 1-7 of 7
09.50.25	1-23 of 23
09.50.40	1-9 of 9
09.50.50	1-2 of 11
09.50.50	7-10 of 11
11.20.20	5-6 of 6
11.50.10	1-22 of 22
11.50.20	3-4 of 14
11.50.20	11-12 of 14
11.50.30	11-16 of 56
11.50.30	43-44 of 56
15.10.20	1-9 of 9
15.10.30	1 of 1
15.10.50	3-4 of 4
Exhibits	15.10.50-A and B

STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

SAMS MANUAL

** PROCEDURE BULLETIN **

Procedure Bulletin Number 51

Date: June 1, 2000

Effective Date: July 1, 2000

Material Transmitted: 2, 3, 9, 11, 15, 17, 20, 23, 25, 26, 27, 29, 31 and 33

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

REMOVE

15.20.10	5-10 of 10
Exhibit	15.20.10-D, 1-6 of 8
15.20.30	1-5 of 5
15.20.50	1-6 of 6
Exhibit	15.30.05-A
15.50.10	1-4 of 24
17.10.40	3-4 of 4
Exhibits	17.20.10-A, B and C
17.20.20	5 of 5
Exhibits	17.20.20-A, B and C
Exhibits	17.20.30-A, 1-19 of 19
17.20.35	1-2 of 4
17.20.55	1-2 of 16
17.20.55	5-6 of 16
17.20.65	1-2 of 3
17.20.70	1 of 1
Exhibit	17.20.70-A
Exhibit	17.30.10-A
Exhibits	17.30.15-A and B
20.10.10	1 of 1
20.20.10	5 of 5
Exhibit	20.20.40-A
23.10.10	1 of 1
23.10.40	1-4 of 4
Exhibit	23.20.05-A
23.20.10	1 of 1
Exhibit	23.20.10-A
Exhibit	23.20.15-A
23.20.25	1-2 of 2

INSERT

15.20.10	5-10 of 10
Exhibit	15.20.10-D, 1-6 of 8
15.20.30	1-5 of 5
15.20.50	1-5 of 5
Exhibit	15.30.05-A
15.50.10	1-4 of 24
17.10.40	3-4 of 4
Exhibits	17.20.10-A and B
17.20.20	5 of 5
Exhibits	17.20.20-A and B
Exhibits	17.20.30-A, 1-27 of 27
17.20.35	1-2 of 4
17.20.55	1-2 of 16
17.20.55	5-6 of 16
17.20.65	1-2 of 3
17.20.70	1 of 1
Exhibit	17.20.70-A
Exhibit	17.30.10-A
Exhibit	17.30.15-A
20.10.10	1 of 1
20.20.10	5 of 5
Exhibit	20.20.40-A
23.10.10	1 of 1
23.10.40	1-4 of 4
Exhibit	23.20.05-A
23.20.10	1 of 1
Exhibit	23.20.10-A
Exhibit	23.20.15-A
23.20.25	1-2 of 2

STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

SAMS MANUAL

** PROCEDURE BULLETIN **

Procedure Bulletin Number 51

Date: June 1, 2000

Effective Date: July 1, 2000

Material Transmitted: 2, 3, 9, 11, 15, 17, 20, 23, 25, 26, 27, 29, 31 and 33

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

REMOVE

23.20.40	3-4 of 10
Exhibits	23.20.40-A and B, 1-3 of 3
23.20.60	1-2 of 6
Exhibits	23.20.60-A and B, 1-7 of 7
23.20.70	1 of 1
Exhibit	23.20.70-A
Exhibits	23.30.10-A and B
Exhibit	23.30.40-A
Exhibit	23.30.50-A
23.50.10	1-5 of 5
25.20.20	1-2 of 5
Exhibit	25.50.10-A, 1-53 of 53
26.10.10	1 of 1
26.10.20	1 of 1
26.20.10	3-6 of 6
26.20.20	1-4 of 4
26.20.30	1 of 1
26.30.10	1-3 of 3
26.30.20	1-4 of 4
26.30.30	1-4 of 4
Exhibits	26.30.30-A and B
26.30.40	1-3 of 3
26.40.10	1-8 of 8
26.40.80	1-2 of 2
27.10.10	1-2 of 2
27.20.11	1-3 of 3
Exhibits	27.20.11-A, B, C and D
Exhibits	27.20.12-A and B
27.20.16	1-3 of 3

INSERT

23.20.40	3-4 of 10
Exhibits	23.20.40-A and B, 1-3 of 3
23.20.60	1-2 of 6
Exhibits	23.20.60-A and B, 1-4 of 4
23.20.70	1 of 1
Exhibit	23.20.70-A
Exhibits	23.30.10-A and B
Exhibit	23.30.40-A
Exhibit	23.30.50-A, 1-3 of 3
23.50.10	1-5 of 5
25.20.20	1-2 of 5
Exhibit	25.50.10-A, 1-56 of 56
26.10.10	1 of 1
26.10.20	1 of 1
26.20.10	3-6 of 6
26.20.20	1-4 of 4
26.20.30	1-2 of 2
26.30.10	1-4 of 4
26.30.20	1-5 of 5
26.30.30	1-4 of 4
Exhibits	26.30.30-A and B
26.30.40	1-3 of 3
26.40.10	1-8 of 8
26.40.80	1-2 of 2
27.10.10	1-2 of 2
27.20.11	1-3 of 3
Exhibits	27.20.11-A and B
Exhibits	27.20.12-A and B
27.20.16	1-3 of 3

STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

SAMS MANUAL

** PROCEDURE BULLETIN **

Procedure Bulletin Number 51

Date: June 1, 2000

Effective Date: July 1, 2000

Material Transmitted: 2, 3, 9, 11, 15, 17, 20, 23, 25, 26, 27, 29, 31 and 33

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

REMOVE

Exhibits	27.20.16-A, B, C and D
Exhibits	27.20.17-A and B
27.20.21	1-2 of 3
Exhibits	27.20.21-A and B
27.20.22	1-5 of 5
Exhibits	27.20.22-A and B
27.20.26	1-2 of 3
Exhibits	27.20.26-A and B
27.20.27	1-2 of 4
Exhibits	27.20.27-A and B
27.20.28	1-2 of 3
Exhibits	27.20.28-A and B
27.20.29	1-4 of 4
Exhibits	27.20.29-A and B
Exhibits	27.20.30-A and B
27.20.31	1-3 of 3
Exhibits	27.20.31-A and B
27.20.33	1-2 of 4
Exhibits	27.30.33-A and B
Exhibits	27.20.34-A and B
27.20.37	1-2 of 2
Exhibits	27.20.37-A, B and C
27.20.38	5-8 of 10
Exhibits	27.20.38-A and B
27.20.39	5-6 of 12
Exhibits	27.20.39-A and B
27.20.41	3-4 of 8
Exhibits	27.20.41-A and B
27.20.42	1-4 of 8
Exhibits	27.20.42-A and B
Exhibits	27.20.47-A and B
Exhibits	27.20.48-A and B

INSERT

Exhibits	27.20.16-A and B
Exhibits	27.20.17-A and B
27.20.21	1-2 of 3
Exhibits	27.20.21-A and B
27.20.22	1-4 of 4
Exhibits	27.20.22-A and B
27.20.26	1-2 of 3
Exhibits	27.20.26-A and B
27.20.27	1-2 of 4
Exhibits	27.20.27-A and B
27.20.28	1-2 of 3
Exhibits	27.20.28-A and B
27.20.29	1-4 of 4
Exhibits	27.20.29-A and B
Exhibits	27.20.30-A and B
27.20.31	1-3 of 3
Exhibits	27.20.31-A and B
27.20.33	1-2 of 4
Exhibits	27.30.33-A and B
Exhibits	27.20.34-A and B
27.20.37	1-2 of 2
Exhibits	27.20.37-A, B and C
27.20.38	5-8 of 10
Exhibits	27.20.38-A and B
27.20.39	5-6 of 12
Exhibits	27.20.39-A and B
27.20.41	3-4 of 8
Exhibits	27.20.41-A and B
27.20.42	1-4 of 8
Exhibits	27.20.42-A and B
Exhibits	27.20.47-A and B
Exhibits	27.20.48-A and B

STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

SAMS MANUAL

** PROCEDURE BULLETIN **

Procedure Bulletin Number 51

Date: June 1, 2000

Effective Date: July 1, 2000

Material Transmitted: 2, 3, 9, 11, 15, 17, 20, 23, 25, 26, 27, 29, 31 and 33

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

REMOVE

27.20.49	1-9 of 9
Exhibits	27.20.49-A and B
27.20.50	1-3 of 3
Exhibits	27.20.50-A and B
27.20.59	1-8 of 8
Exhibits	27.20.59-A, B and C
27.20.60	1-9 of 9
Exhibits	27.20.60-A, B and C
Exhibits	27.20.62-A and B
27.20.63	1-9 of 9
Exhibits	27.20.63-A and B
27.20.65	1-6 of 6
Exhibits	27.20.65-A and B
27.20.66	1-4 of 4
Exhibits	27.20.66-A and B
27.20.67	1-11 of 11
Exhibits	27.20.67-A, B and C
27.20.68	1-10 of 10
Exhibits	27.20.68-A and B
Exhibits	27.20.76-A and B
27.20.77	3-4 of 5
Exhibits	27.20.77-A and B
27.20.78	3-4 of 7
Exhibits	27.20.78-A and B
Exhibits	27.20.80-A and B
27.20.81	1-2 of 9
Exhibits	27.20.81-A and B
27.20.82	1-2 of 8
Exhibits	27.20.82-A and B
27.20.83	1-2 of 7
Exhibits	27.20.83-A and B
Exhibits	27.20.84-A and B

INSERT

27.20.49	1-10 of 10
Exhibits	27.20.49-A and B
27.20.50	1-4 of 4
Exhibits	27.20.50-A, B, C1 and C
27.20.59	1-10 of 10
Exhibits	27.20.59-A, B and C
27.20.60	1-9 of 9
Exhibits	27.20.60-A, B and C
Exhibits	27.20.62-A and B
27.20.63	1-10 of 10
Exhibits	27.20.63-A, B, C, D and
27.20.65	1-6 of 6
Exhibits	27.20.65-A and B
27.20.66	1-4 of 4
Exhibits	27.20.66-A and B
27.20.67	1-12 of 12
Exhibits	27.20.67-A, B, C, D and
27.20.68	1-11 of 11
Exhibits	27.20.68-A and B
Exhibits	27.20.76-A and B
27.20.77	3-4 of 5
Exhibits	27.20.77-A and B
27.20.78	3-4 of 7
Exhibits	27.20.78-A and B
Exhibits	27.20.80-A and B
27.20.81	1-2 of 9
Exhibits	27.20.81-A and B
27.20.82	1-2 of 8
Exhibits	27.20.82-A and B
27.20.83	1-2 of 7
Exhibits	27.20.83-A and B
Exhibits	27.20.84-A and B

STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

SAMS MANUAL

** PROCEDURE BULLETIN **

Procedure Bulletin Number 51

Date: June 1, 2000

Effective Date: July 1, 2000

Material Transmitted: 2, 3, 9, 11, 15, 17, 20, 23, 25, 26, 27, 29, 31 and 33

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

REMOVE

27.20.86	1-4 of 4
Exhibits	27.20.86-A and B
Exhibits	27.20.87-A and B
Exhibits	27.20.88-A and B
Exhibits	27.20.94-A and B
Exhibits	27.20.95-A and B
27.50.10	1-59 of 59
27.50.40	1-2 of 2
27.50.60	1-10 of 10
29.20.10	1-5 of 5
Exhibits	29.20.10-A and B
31.30.10	1-2 of 2
Exhibit	31.30.10-A
31.30.20	1-2 of 2
Exhibits	31.30.20-A and B
Exhibits	33.10.10-A, B and C
33.13.10	1-3 of 3
33.13.20	1-2 of 3
33.13.50	1-2 of 3
33.15.20	3-4 of 4

INSERT

27.20.86	1-4 of 4
Exhibits	27.20.86-A and B
Exhibits	27.20.87-A and B
Exhibits	27.20.88-A and B
Exhibits	27.20.94-A and B
Exhibits	27.20.95-A and B
27.50.10	1-97 of 97
27.50.40	1-2 of 2
27.50.60	1-10 of 10
29.20.10	1-5 of 5
Exhibits	29.20.10-A and B
31.30.10	1-3 of 3
Exhibits	31.30.10-A1 and A2
31.30.20	1-2 of 2
Exhibits	31.30.20-A and B
Exhibits	33.10.10-A, B and C
33.13.10	1-3 of 3
33.13.20	1-2 of 3
33.13.50	1-2 of 3
33.15.20	3-4 of 4

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION

PROCEDURE - PAGE NO.
1 of 2

SUB-SECTION

EFFECTIVE DATE
July 1, 2000

PROCEDURE WHOM TO CONTACT IF YOU HAVE QUESTIONS

REVISION NUMBER
01-001

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

<u>SECTION</u>	<u>INDIVIDUAL</u>	<u>TELEPHONE NUMBER</u>
01 - Introduction	Matt Ciotti	785-6257
02 – Internal Controls	Christine Belle	557-3368
03 – Accounting Principles	Christine Belle	557-3368
05 – Terminology	Matt Ciotti	785-6257
07 – Financial Information	Marvin Becker Matt Ciotti	782-4107 785-6257
09 – Funds	Sally Herter	782-8084
Petty Cash	Judy Cumby Marvin Becker	557-2400 782-4107
11 – Expenditure Authority	Linda Seelbach Sally Herter	782-3060 782-8084
Appropriation/Expenditure Transfers	Marvin Becker	782-4107
Detail Object Corrections	Marvin Becker	782-4107
13 – Allotments (including Governor Releases)	Marvin Becker	782-4107
15 – Obligations	Lu Irwin Ann Brown	785-0009 785-4966
17 – Pre-Audit & Commercial Vouchering Contractual Services Vouchers	Linda Seelbach Brenda Drabant	782-3060 782-8279

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION

PROCEDURE - PAGE NO.
2 of 2

SUB-SECTION

EFFECTIVE DATE
July 1, 2000

PROCEDURE WHOM TO CONTACT IF YOU HAVE QUESTIONS

REVISION NUMBER
01-001

<u>SECTION</u>	<u>INDIVIDUAL</u>	<u>TELEPHONE NUMBER</u>
19 – Vendor Identification Structure	Karla Grigsby	782-9766
20 – Electronic Commerce	Jeannie Mays Rhonda Reinert	782-9969 557-0931
21 – Warrants	Richard Damron	785-1128
23 – Payroll	Nancy Smith	782-4758
Garnishments	Brenda Drabant	782-8279
Savings Bonds	Nancy Smith	782-4758
FICA/Medicare	Nancy Smith	782-4758
25 – Receipts and Cash Refunds	Marvin Becker Debbie Fortman	782-4107 782-3750
26 – Receivables Reporting Claims in Favor of the State Procedures	Christine Belle Carla Huffman	557-3368 782-8290
27 – Agency Reporting	Christine Belle	557-3368
Service Efforts and Accomplishments Reporting	Mike Hoffmann	524-3677
29 – Fixed Assets Reporting	Christine Belle	557-3368
31 – Bonded Indebtedness	Stephen Bradley	557-9873
33 – Miscellaneous:		
University Imprest System	Judy Cumby	557-2400
Locally Held Fund Reporting	Christine Belle	557-3368
Tax Expenditure Reporting	Bob Brock Loren Iglarsh	782-3615 782-7921
Fee Imposition Reporting	Loren Iglarsh	782-7921

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.20 1 of 12
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	INTERNAL FISCAL AND ADMINISTRATIVE CONTROL REVIEW OBJECTIVES	REVISION NUMBER
		NEW

**INTERNAL FISCAL AND ADMINISTRATIVE
CONTROL REVIEW OBJECTIVES**

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

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

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

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

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

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

MAJOR EVENT/TRANSACTION CYCLES

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

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.20 2 of 12
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 1991
PROCEDURE	INTERNAL FISCAL AND ADMINISTRATIVE CONTROL REVIEW OBJECTIVES	REVISION NUMBER
		NEW

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

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

1. Agency Organization and Management:

Organization

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

Audit Follow-up

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.20 3 of 12
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 1991
PROCEDURE	INTERNAL FISCAL AND ADMINISTRATIVE CONTROL REVIEW OBJECTIVES	REVISION NUMBER
		NEW

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

Information Collection

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

Correspondence Handling

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

Records Maintenance

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

2. Administrative Support Services:

Administrative Support Services

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.20 4 of 12
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	INTERNAL FISCAL AND ADMINISTRATIVE CONTROL REVIEW OBJECTIVES	REVISION NUMBER
		NEW

Security and Safeguarding of Classified Material

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

3. Budgeting, Accounting and Reporting:

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

4. Purchasing:

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

5. Expenditure Control:

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.20 5 of 12
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	INTERNAL FISCAL AND ADMINISTRATIVE CONTROL REVIEW OBJECTIVES	REVISION NUMBER
		01-001

Payables, Debt and Other Liabilities

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

Fiduciary and Trust Funds

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

Travel Advances and Reimbursements

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

Other Expenditures

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

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.20 6 of 12
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	INTERNAL FISCAL AND ADMINISTRATIVE CONTROL REVIEW OBJECTIVES	REVISION NUMBER
		NEW

6. Personnel and Payroll:

Personnel Policies and Practices

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

Payroll, Pensions and Other Fringe Benefits

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

7. Property, Equipment, and Inventories:

Fixed Assets and Inventories

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

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.20 7 of 12
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	INTERNAL FISCAL AND ADMINISTRATIVE CONTROL REVIEW OBJECTIVES	REVISION NUMBER
		NEW

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

8. Revenues, Receivables and Cash:

Taxes

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

Services Rendered

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.20 8 of 12
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	INTERNAL FISCAL AND ADMINISTRATIVE CONTROL REVIEW OBJECTIVES	REVISION NUMBER
		NEW

Other Sales

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

Fines, Penalties and Judgments

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

Cash

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

Negotiable Instruments and Other Investments

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.20 9 of 12
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	INTERNAL FISCAL AND ADMINISTRATIVE CONTROL REVIEW OBJECTIVES	REVISION NUMBER
		NEW

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

Receivables

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

9. Petty Cash and Local Funds:

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

10. Grant Administration:

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.20 10 of 12
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	INTERNAL FISCAL AND ADMINISTRATIVE CONTROL REVIEW OBJECTIVES	REVISION NUMBER
		NEW

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

State Assistance Payments to Other Governmental Units and
Individuals

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

11. Electronic Data Processing:

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

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

OPERATIONS CYCLES

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.20 11 of 12
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	INTERNAL FISCAL AND ADMINISTRATIVE CONTROL REVIEW OBJECTIVES	REVISION NUMBER
		NEW

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

Production Activities

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

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

Loans and Loan Guaranties

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

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.20 12 of 12
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	INTERNAL FISCAL AND ADMINISTRATIVE CONTROL REVIEW OBJECTIVES	REVISION NUMBER
		NEW

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.40 1 of 20
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	EVALUATION OF INTERNAL CONTROLS	REVISION NUMBER
		NEW

EVALUATION OF INTERNAL CONTROLS

PURPOSE OF THE FCIAA INTERNAL CONTROL EVALUATION

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

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

STATE CONTROL STRUCTURE AND AGENCY RESPONSIBILITIES

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

Responsibilities

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

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.40 2 of 20
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	EVALUATION OF INTERNAL CONTROLS	REVISION NUMBER
		01-001

The specific control responsibilities associated with FCIAA are as follows:

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

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

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

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

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

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

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.40 3 of 20
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	EVALUATION OF INTERNAL CONTROLS	REVISION NUMBER
		NEW

EVALUATION AND IMPROVEMENT

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

INTERNAL CONTROL STRUCTURE

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

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

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

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.40 4 of 20
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	EVALUATION OF INTERNAL CONTROLS	REVISION NUMBER
		01-001

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

Evaluations And Reporting

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

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

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.40 5 of 20
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	EVALUATION OF INTERNAL CONTROLS	REVISION NUMBER
		NEW

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

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

ORGANIZING THE EVALUATION

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

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

Assignment of Responsibility

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.40 6 of 20
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	EVALUATION OF INTERNAL CONTROLS	REVISION NUMBER
		NEW

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

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

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

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

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.40 7 of 20
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	EVALUATION OF INTERNAL CONTROLS	REVISION NUMBER
		NEW

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

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

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

Internal Reporting

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

Documentation

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.40 8 of 20
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	EVALUATION OF INTERNAL CONTROLS	REVISION NUMBER
		NEW

Personnel and Supervision

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

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

Scheduling the Evaluation Process

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

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.40 9 of 20
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	EVALUATION OF INTERNAL CONTROLS	REVISION NUMBER
		NEW

SEGMENTING THE AGENCY

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

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

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

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

Transaction Cycle Approach

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

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

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

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

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION INTERNAL CONTROLS

PROCEDURE - PAGE NO.

02.50.40 10 of 20

SUB-SECTION REFERENCE

EFFECTIVE DATE

July 1, 2000

PROCEDURE EVALUATION OF INTERNAL CONTROLS

REVISION NUMBER

01-001

Organization Structure Approach

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

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

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

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

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

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

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

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.40 11 of 20
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	EVALUATION OF INTERNAL CONTROLS	REVISION NUMBER
		NEW

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

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

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

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

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

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

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

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

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

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

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.40 12 of 20
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	EVALUATION OF INTERNAL CONTROLS	REVISION NUMBER
		01-001

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

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

The advantages of segmenting on an organizational basis include:

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

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

Review Entity Characteristics

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

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.40 13 of 20
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	EVALUATION OF INTERNAL CONTROLS	REVISION NUMBER
		NEW

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

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

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

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

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

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

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

PERFORMING THE FCIAA FISCAL AND ADMINISTRATIVE CONTROLS REVIEW

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.40 14 of 20
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	EVALUATION OF INTERNAL CONTROLS	REVISION NUMBER
		NEW

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

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

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

Step 1

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

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

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

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION INTERNAL CONTROLS

PROCEDURE - PAGE NO.

02.50.40 15 of 20

SUB-SECTION REFERENCE

EFFECTIVE DATE

July 1, 2000

PROCEDURE EVALUATION OF INTERNAL CONTROLS

REVISION NUMBER

01-001

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

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

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

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

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

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

Sub-Step 1a. Gathering Background Information

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

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.40 16 of 20
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	EVALUATION OF INTERNAL CONTROLS	REVISION NUMBER
		NEW

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

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

Sub-Step 1b. Conducting Interviews

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

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

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

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

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.40 17 of 20
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	EVALUATION OF INTERNAL CONTROLS	REVISION NUMBER
		NEW

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

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

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

STEP 2

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

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

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

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.40 18 of 20
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	EVALUATION OF INTERNAL CONTROLS	REVISION NUMBER
		NEW

STEP 3

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

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

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

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

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

STEP 4

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

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.40 19 of 20
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	EVALUATION OF INTERNAL CONTROLS	REVISION NUMBER
		NEW

Sub-Step 4a. Identify Control Objectives

Control objectives are desired goals or conditions for a specific transaction/event cycle. By achieving control objectives, the potential for waste, loss, unauthorized use or misappropriation is minimized. Procedure 02.50.20 lists sample internal control review objectives which can be used for typical review entities. Once identified, the control objectives should be summarized.

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

Sub-Step 4b. Identify Control Techniques

The reviewer must identify existing control techniques from detailed transaction/event cycle narratives and flowcharts prepared in Step 3. A control technique is defined as "a procedure, process or document that is being relied on to efficiently and effectively accomplish a control objective and thus help safeguard an activity from error."

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

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

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

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	INTERNAL CONTROLS	PROCEDURE - PAGE NO.
		02.50.40 20 of 20
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	EVALUATION OF INTERNAL CONTROLS	REVISION NUMBER
		NEW

STEP 5

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

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

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

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

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

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

The reviewer then makes corrective action recommendations for further consideration.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION ACCOUNTING PRINCIPLES

PROCEDURE - PAGE NO.

03.10.10 1 of 4

SUB-SECTION INTRODUCTION

EFFECTIVE DATE

July 1, 2000

PROCEDURE

REVISION NUMBER

01-001

PURPOSE AND SCOPE

The Constitution of 1970 created the elective Office of the Comptroller to assume broadly defined fiscal duties, including those formerly performed by the Auditor of Public Accounts. This Constitutional provision is implemented by the Comptroller Act of 1972, which required the Comptroller to establish a Uniform Statewide Accounting System which will be applicable to the recording of transactions of "all State agencies." (See Procedure 01.10.60.) Also, Public Act 86-1415 (Ill. Rev. Stat., 1990, ch. 15, par. 206.01, **(15ILCS 405/6.01)** effective September 11, 1990, requires that "the Comptroller shall specify and establish the financial accounting and reporting standards and principles to be used by all State government and State agencies." The purpose of this document is to define the principles of accounting which will underlie the development, implementation and operation of the Statewide Accounting Management System (SAMS).

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

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

- . Fund Accounting
- . Appropriation, Other Expenditure Authority and Budgetary Accounting
- . Basis of Accounting
- . Legal Compliance
- . Asset Accounting
- . Liability Accounting
- . Revenue Accounting
- . Financial Reporting

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

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION ACCOUNTING PRINCIPLES

PROCEDURE - PAGE NO.

03.10.10 2 of 4

SUB-SECTION INTRODUCTION

EFFECTIVE DATE

January 2, 1992

PROCEDURE

REVISION NUMBER

92-002

CUSAS is not intended to displace the internal accounting systems of individual State agencies. However, these principles do apply to agency internal accounting, and prescribe the nature of CUSAS. Accordingly, they underlie the development of formats and procedures by which all State agencies must report fiscal information to the Comptroller within the meaning of the Constitution of 1970 and the Comptroller Act of 1972.

RECOGNITION OF AUTHORITATIVE SOURCES

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

. Government Finance Officers Association, Governmental Accounting, Auditing and Financial Reporting (1988)

. Governmental Accounting Standards Board, Codification of Governmental Accounting and Financial Reporting Standards (May 31, 1990)

. AICPA, Audits of State and Local Governmental Units, (1986)

. AICPA, Audits of Colleges and Universities (1975)

. AICPA, Audits of Providers of Health Care Services (1990)

. National Association of College and University Business Officers, College and University Business Administration

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

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION ACCOUNTING PRINCIPLES

PROCEDURE - PAGE NO.

03.53.20 1 of 8

SUB-SECTION ACCOUNTING PRINCIPLES

EFFECTIVE DATE

July 1, 2000

PROCEDURE FUND ACCOUNTING

REVISION NUMBER

01-001

FUND ACCOUNTING

Financial transactions for all State agencies should be recorded in self-balancing groups of accounts established as "funds" by law or administrative action.

The fund is the basic fiscal and accounting entity of the State of Illinois. The term "fund" has a dual meaning in governmental accounting, referring both to resources in general and to the fiscal and accounting entity "recording cash and/or other resources together with all related liabilities, obligations, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations."¹ It is within this latter context that fund accounting will be discussed in this document.

The self-balancing feature of each fund should be accomplished through the double entry method of accounting. This technique embodies the inherent control features of the accounting equation. For each fiscal and accounting entity there should exist a real or implicit ledger of accounts. The classification and recording of each transaction--i.e., each entry to the ledger--should satisfy the accounting equation. It follows that the sum of all debit entries in the ledger must equal the sum of all credit entries, and the fund or group of accounts is thereby self-balanced. The treatment of specific transactions as applied to the Statewide Accounting Management System will be discussed in appropriate sections of the Accounting Manual. Organizational units' participation and accountability within a fund are discussed in the procedure dealing with Appropriation, Other Expenditure Authority and Budgetary Accounting (03.53.30).

The number and types of funds within the State of Illinois are controlled by legislative and administrative action. As a matter of principle, the number of funds should be sufficient to satisfy legal requirements, but should not be so large as to restrict unduly the flexibility of State government officials in managing the resources available for carrying out programs.

1. National Committee on Governmental Accounting, Governmental and Financial Reporting Principles, Statement 1, (1979).

Accounting, Auditing,

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION ACCOUNTING PRINCIPLES

PROCEDURE - PAGE NO.

03.53.20 2 of 8

SUB-SECTION ACCOUNTING PRINCIPLES

EFFECTIVE DATE

July 1, 1990

PROCEDURE FUND ACCOUNTING

REVISION NUMBER

91-001

FUND CLASSIFICATION

Funds are classified in several ways. For purposes of SAMS, the types of groups of funds within the State of Illinois will be:

1. General Funds

Those funds established to receive the major portion of tax revenues and to pay the regular operating and administrative expenses of most State agencies.

2. Highway Funds

Those funds established to receive and distribute special assessments related to transportation, such as the Motor Fuel Tax, and to support the construction and maintenance of transportation facilities and activities of the State of Illinois.

3. University Income Funds

Those funds which receive revenues such as fees, tuition and excess income from auxiliary enterprises at State-supported institutions of higher education. The General Assembly appropriates resources of these funds for the support, operation and improvement of State-supported colleges and universities.

4. Special State Funds

Those funds designated in Section 5 of the Finance Act as special funds in the State Treasury and not elsewhere classified. They represent a segregation of accounts for specific purposes on a substantially perpetual basis.

5. Bond Financed Funds

Those funds established to receive and administer the proceeds of various bond issues of the State.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	ACCOUNTING PRINCIPLES	PROCEDURE - PAGE NO.
		03.55.50 1 of 1
SUB-SECTION	SPECIAL CONSIDERATION AND ACCOUNTING PROBLEMS	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	CONTRIBUTED ASSETS	REVISION NUMBER
		01-001

CONTRIBUTED ASSETS

The Capital Development Board (CDB) was established in 1972 by an act of the Illinois General Assembly. As set forth in Chapter 127 of the State of Illinois Revised Statutes, (20 ILCS) one of the purposes of CDB is "to build or otherwise provide hospital, housing, penitentiary, administrative, recreational, education, laboratory, parking, environmental equipment and other capital improvements" for use by the State of Illinois. Thus, the Capital Development Board is the State agency which is assigned the task of construction or contracting to construct capital developments on behalf of the State agency which ultimately records the property in their records upon completion of the construction project. The resources for these developments are provided by the proceeds of Capital Development Bonds (General Obligation Bonds of the State of Illinois) and/or the General Revenue Fund.

The contributed asset should be recorded on a fund or quasi-fund statement using the cost to the Capital Development Board. Construction in progress by the Capital Development Board should appear in the financial statements of the Capital Development Bond Fund, or may be footnoted in the financial statements of agencies for which the construction projects are being undertaken. If a portion of a construction project is put into use prior to completion of the entire project, the cost related to the asset put into use should be recorded by the user agency in the financial statements at the time CDB approves satisfactory completion of that portion of the project and its availability for use.

The Capital Development Bonds are direct, general obligations of the State of Illinois. Since the full faith and credit of the State of Illinois is pledged for the redemption of the debt, there is no direct pledge of the property constructed using the proceeds of these bonds. The liability should be recognized in the debt service fund maintained by the Comptroller.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.00.00 1 of 2
SUB-SECTION		EFFECTIVE DATE
		July 1, 1988
PROCEDURE	INDEX	REVISION NUMBER
		89-001

09	Funds	
10	Overview	
10	Introduction	
20	Types of Funds	
30	Statute Reference	
40	Statement of General Policy	
	. Creation of Funds	
	. Dissolution of Funds	
	.. Fund Transfers	
	.. Non-Appropriated Spending	
20	Input Procedures	
10	Instructions for Completing the "Application to Establish or Dissolve a Fund"	
15	Instructions for Completing the "Survey of Need for a Petty Cash Fund"	
20	Dissolution of Funds	
	Instructions for Completing the "Application to Establish or Dissolve a Fund"	
30	Transfer of Funds	
	Instructions for Completing the "Fund Transfer Notification"	
40	Trust Fund Sub-Accounting	
	Instructions for Completing the "Chart of Accounts Maintenance and Inquiry Form"	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS

SUB-SECTION

PROCEDURE INDEX

PROCEDURE - PAGE NO.
09.00.00 2 of 2

EFFECTIVE DATE
July 1, 2000

REVISION NUMBER
01-001

- 40 Control Procedures
 - 10 Cash Report - SB 05
 - 30 Reconciliation of Monthly Cash Report
- 50 Reference
 - 10 Alphabetic Listing of General Funds
 - 15 Alphabetic Listing of Highway Funds
 - 25 Alphabetic Listing of Special State Funds
 - 30 Alphabetic Listing of Bond Financed Funds
 - 35 Alphabetic Listing of Debt Service Funds
 - 40 Alphabetic Listing of Federal Trust Funds
 - 45 Alphabetic Listing of Revolving Funds
 - 50 Alphabetic Listing of State Trust Funds
 - 55 Alphabetic Listing of Other Trust Funds

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.10.40 1 of 16
SUB-SECTION	OVERVIEW	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER
		01-001

STATEMENT OF GENERAL POLICY

CREATION OF FUNDS

The statutes quoted in the preceding section set up various categories of funds maintained within the State government. All monies received by State agencies are required to be deposited into one of the categories of funds discussed below:

I. Legislatively Created Funds

There are two groups of legislatively created funds other than state trust funds.

- A. General Revenue Fund - Created by Ill. Rev. Stat., Ch. 127, par. 140. **(30 ILCS 105/4)**
- B. Special Funds - Reference Ill. Rev. Stat., Ch. 127, par. 141. **(30 ILCS 105/5)**
Only the General Assembly may create a fund in this category. Examples of such funds include the Road Fund, the Statistical Services Revolving Fund and the Capital Development Bond Fund.

When the legislature establishes a fund, the administering agency is requested to notify the Comptroller by submitting the form "Application to Establish or Dissolve a Fund" (Procedure 09.20.10).

II. Establishment of State Trust Funds

There are two categories of State Trust Funds.

- A. The first category is those created by substantive statutes. Funds in this category must be created by specific acts of the General Assembly. The Group Insurance Premium Fund is an example of a fund in this category. When such a fund is created by the General Assembly, the administering agency is requested to notify the Comptroller of the fact by submitting the form, "Application to Establish or Dissolve a Fund" (Procedure 09.20.10).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.10.40 2 of 16
SUB-SECTION	OVERVIEW	EFFECTIVE DATE
		January 1, 2000
PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER
		00-002

B. The second category is those funds established on request from State agencies- Reference Ill. Rev. Stat., Ch. 127, par. 167.02. Each agency receiving non-appropriated public monies which may not be retained locally are required to deposit those monies into a State Trust Fund.

As in the case of Federal monies, agencies have a choice in how to handle new monies earmarked for a State Trust Fund. They may establish a new State Trust Fund to receive the deposit of the money or they may establish sub-accounts within an existing State Trust Fund. Under the first approach, a new fund with a unique fund number will be established for each new project begun by an agency.

Under the second approach, a new fund would not be established, but rather the monies would be deposited into an existing State Trust Fund. The depositing agency would follow Procedure 09.20.40 to establish a new unique expenditure account and possibly a new receipt account, thus eliminating the need for a new Trust Fund. Expenditures against the project can be controlled by using the allotment field to set up sub-accounts within the multi-purpose State Trust Fund. It is the State agency's responsibility to maintain the integrity of the receipts for each project by increasing the respective allotment by the amount of the receipt.

The Office of the Comptroller recommends that agencies employ the sub-account method rather than the new fund approval in order to limit the number of new funds that must be created in the State Treasury.

Agencies choosing, however, to establish a new State Trust Fund should follow Procedure 09.20.10 to complete the form, "Application to Establish or Dissolve a Fund."

III. Establishment of Federal Trust Funds

State agencies receiving monies from the Federal Government may request the establishment of a Federal Trust Fund held by the State Treasurer to retain those monies. To qualify to be held in a Federal Trust Fund, money must come solely from the Federal Government and may not be used for reimbursement of expenditures already incurred by the agency.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.10.40 3 of 16
SUB-SECTION	OVERVIEW	EFFECTIVE DATE
		January 1, 2000
PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER
		00-002

Agencies have the option of following one of two approaches when depositing new Federal monies with the State Treasurer. They may establish a new Federal Trust Fund to receive the monies or they may establish a sub-account within an existing Federal Trust Fund to control expenditures. Under the first approach, a new fund with a unique fund number will be established for each new Federally funded project begun by an agency.

Under the second approach, a new fund would not be established but rather the monies would be deposited into an existing Federal Trust Fund. The depositing agency would follow Procedure 09.20.40 to establish a new unique expenditure account and possibly a new receipt account, thus eliminating the need for a new trust fund. Expenditures against the project can be controlled by using the allotment field to set up sub-accounts within the multi-purpose Federal Trust Fund. All receipts for the project would be credited to the sub-account by increasing the allotment by the amount of the receipt.

The Office of the Comptroller recommends that agencies employ the sub-account method rather than the new fund approach in order to limit the number of new funds that must be created in the State Treasury. Agencies choosing, however, to establish a new Federal Trust Fund should follow Procedure 09.20.10 to complete the form, "Application to Establish or Dissolve a Fund."

IV. Notification of Monies Authorized to be Held Locally

State agencies receiving monies which are not required to be deposited with the State Treasurer may establish a local fund to retain such monies. Local retention may only be employed when the monies are required to be held locally by:

- any Act in relation to revenue bonds;
- any bond indenture or legally binding bond contract;

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.10.40 4 of 16
SUB-SECTION	OVERVIEW	EFFECTIVE DATE
		January 1, 2000
PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER
		00-002

- limitations legally imposed by the source of such funds; or
- another statute.

Agencies have the option of following one of two procedures when notifying the Office of the Comptroller of the establishment of a locally held fund. They may file a form C-68 (Application to Establish or Dissolve a Fund) with a copy of the enabling legislation attached or a letter stating the establishment of a locally held fund with a copy of the enabling legislation attached.

V. Establishment of Temporary Locally Held Trust Fund or Bank or Savings and Loan Association Deposits (Reference Ill. Rev. Stat., Ch. 127, par. 172b) **(30 ILCS 230/2A.2)**

State agencies receiving monies which are not permanently authorized to be held locally but which may nevertheless be retained locally in a temporary trust fund or bank or savings and loan association deposit according to Ill. Rev. Stat., Chapter 127, paragraph 172b, may request permission of the Governor and Comptroller to establish such a fund. The trust fund or bank or savings and loan association deposit would be temporary and dissolved if the General Assembly did not authorize its continuance within 30 days of the sine die adjournment of its next regular session.

Agencies establishing such temporary funds have the responsibility under Chapter 127, paragraph 172b **(30 ILCS 230/2A.2)** of the Illinois Revised Statutes to file a report on the fund with the General Assembly so that action may be taken to continue the fund. Remaining monies in temporary funds which were not authorized for continuance must be deposited into the General Revenue Fund.

Agencies wishing to establish a fund in this category should complete in full the form, "Application to Establish or Dissolve a Fund," (Exhibit 09.20.10-A) and submit it to the Governor for approval. Approved applications will be forwarded by the Governor to the Comptroller for his approval.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.10.40 5 of 16
SUB-SECTION	OVERVIEW	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER
		01-001

VI. Establishment of Petty Cash Funds (Reference Ill. Rev. Stat., Ch. 127, par. 149.3) **(30 ILCS 105/13.3)**

IN ACCORDANCE WITH STATE STATUTE (ILL. REV. STAT. 1989, CH. 127, PAR. 149.3) **(30 ILCS 105/13.3)**, "ANY STATE AGENCY MAY ESTABLISH AND MAINTAIN PETTY CASH FUNDS FOR THE PURPOSE OF MAKING CHANGE, PURCHASING ITEMS OF SMALL COST, PAYMENT OF POSTAGE DUE, AND FOR OTHER NOMINAL EXPENDITURES WHICH CANNOT BE ADMINISTERED ECONOMICALLY AND EFFICIENTLY THROUGH CUSTOMARY PROCUREMENT PRACTICES." PETTY CASH FUNDS SHOULD NOT BE USED TO PAY FOR ALL EXPENDITURES LESS THAN \$50.00. IF THE VOUCHER/WARRANT PROCESS IS MORE ECONOMICAL AND EFFICIENT, PROVIDES NECESSARY ACCOUNTING INFORMATION (SEE 1099 REPORTING IN B.2, BELOW), OR IF AN AUDIT TRAIL, PAYMENT VERIFICATION OR OTHER DOCUMENTATION PROVIDED BY USING THE VOUCHER/WARRANT PROCESS IS NECESSARY, THE VOUCHER/WARRANT PAYMENT PROCESS SHOULD BE USED RATHER THAN MAKING PAYMENTS FROM PETTY CASH FUNDS.

The following general rules and instructions will apply to the Petty Cash Fund:

A. Creation of the Fund

1. A Petty Cash Fund shall be established and maintained from monies which are appropriated for "contractual services." If an agency does not receive a "contractual services" appropriation but does receive an appropriation for "ordinary and contingent expenses" a Petty Cash Fund may be established from this appropriation. Agencies may request the establishment (or increase) of a Petty Cash Fund by completing (Form C-68) which is the "Application to Establish or Dissolve a Fund" and the "Survey of the Need for a Petty Cash Fund" and forwarding them to the Office of the Comptroller. Procedure 09.20.10 should be followed in making such a request. Also, a separate C-68 should be prepared for each Petty Cash Fund request. (Note - examples of the "Application" and "Survey" are shown in Exhibits 09.20.10-D and E.)

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.10.40 6 of 16
SUB-SECTION	OVERVIEW	EFFECTIVE DATE
		January 1, 2000
PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER
		00-002

2. The Office of the Comptroller will review the application and the survey and approve or disapprove the establishment (or increase) of the Petty Cash Fund. Upon approval of the Petty Cash Fund, the Comptroller's Office will assign a vendor identification number which must be used to establish and maintain the Petty Cash Fund.
3. Attach a copy of the approved C-68 form to the C-13 (State voucher form) when establishing or increasing a Petty Cash Fund.
4. An agency may have more than one Petty Cash Fund but is limited to one petty cash fund for (a) a division at each location and (b) each appropriated fund resource.

B. Operation of the Fund

1. Reimbursement to the Petty Cash Fund should be made from monies which have been appropriated for "contractual services" (or an appropriation for "ordinary and contingent expenses" where a contractual services appropriation is not received) as defined in "An Act in Relation to State Finance."

This does not preclude the Petty Cash Fund from being reimbursed from a fund(s) other than the one from which the Petty Cash Fund was established. However, when a Petty Cash Fund is dissolved, the monies are to be deposited into the establishing fund.

2. Payments for individual orders for goods or services amounting to \$50.00 or more are not to be made from the petty cash fund. "Stringing" of payments to the same vendor(s) (individually less than \$50.00 but exceeding \$50.00 in an individual order) is not an approved use of the petty cash fund. The use of a petty cash fund should not eliminate or reduce your agency's efforts in obtaining monthly billing agreements with suppliers of small purchases.

Personal checks/employee advances (or any checks) are not to be cashed from the petty cash fund. (This also applies to authorized change funds.) Although postage due is an allowable payment from

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.10.40 7 of 16
SUB-SECTION	OVERVIEW	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER
		01-001

the petty cash fund, the purchase of non-perforated state postage stamps is not allowable. Also, the use of the petty cash fund is restricted to awards and grants and conventional operation line item purposes, i.e., contractual, commodities, equipment, telecommunications, etc., and excluding personal services payments subject to Federal and State withholding requirements (C-02 vouchers).

Agencies are responsible for complying with Internal Revenue Service requirements for information reporting on Forms 1099 for payments made from petty cash funds. Refer to SAMS Procedure 17.20.50 for information on IRS 1099 Reporting Requirements. Each agency must obtain its own payer's federal identification number for purposes of filing Forms 1099 with the IRS. When agencies apply for their own federal identification number, IRS Form SS-4 should be used.

3. A vendor's invoice or statement should be secured for each expenditure showing date, amount, and description of purchase. Where the vendor does not provide an invoice or statement, an agency produced "petty cash voucher" should be completed citing the above information.
4. If there is a change made in the custodian of the Petty Cash Fund or the Change Fund, both the former and successor custodian should complete a single Change of Custodianship form (C-85) showing the exact status of the fund at the date of change in custodians. The original is to be retained by the agency and a copy sent to the Office of the Comptroller, Funds Management Department. Copies should also be sent to each signer.

(NOTE: An example of the form is shown in Exhibit 09.10.40-D and E.)

5. The Office of the Comptroller shall be notified using the C-85 form of any change in custody of the fund or location of the fund.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	OVERVIEW	09.10.40 8 of 16
PROCEDURE	STATEMENT OF GENERAL POLICY	EFFECTIVE DATE January 1, 2000 REVISION NUMBER 00-002

6. All amounts in any Petty Cash Fund of less than \$1,000 but greater than \$100 must be kept in a checking account in a bank or savings and loan association or trust company which is insured by the United States government or any agency of the United States government. If the fund is maintained in whole or part in a checking account, the bank or savings and loan association or trust company should be notified in writing not to accept checks made payable to the agency.(The above requirement does not apply to the Secretary of State's change funds at the Chicago and Springfield Motor Vehicle/Public Service Facilities.)
7. Reimbursement vouchers for the Petty Cash Fund should be made payable to the custodian, e.g., Employee, John C., Petty Cash Custodian, utilizing the petty cash fund identification number as the Taxpayer Identification Number.

Inquiries concerning assigned petty cash fund identification numbers should be directed to the Funds Management Department.
8. Notation of payment should be made on the face of the internal petty cash vouchers (or attached there-to) or vendor's invoices or statements after payment by the custodian to the individual.
9. The custodian should implement controls to safeguard against possible duplicate reimbursements on the Invoice-voucher (C-13).
10. Someone other than the custodian should examine the petty cash vouchers and approve reimbursement to the Petty Cash Fund.
11. Only those payments that are within the purposes appropriated are to be made from the petty cash fund. Any non-valid disbursements will become the personal responsibility of the custodian authorizing the erroneous payment.
12. Expenditures related to a fiscal year must be reimbursed from that fiscal year's lapsing appropriations. Expenditures not reimbursed from their related fiscal year will have two alternative methods of reimbursement: Payments will be reimbursed through (1) Court of Claims, or (2) a special appropriation from the General Assembly for prior year expenditures.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.10.40 13 of 16
SUB-SECTION	OVERVIEW	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER
		01-001

In July, the Comptroller's Office will send a letter to each agency's chief internal auditor or authorized agency representative for those agencies required to submit the biennial certification for each qualified petty cash fund. The petty cash fund audits may be conducted anytime during the fiscal year and must be submitted within 30 days of the audit's completion, however, unless alternative arrangements have been agreed upon, these certifications must be signed and returned to the Comptroller's Office no later than the end of the month following the end of the fiscal year. Any fund which does not have a submitted certification will be subject to termination by the Comptroller's Office.

(NOTE: An example of the "Internal Control Certification" is shown in Exhibit 09.10.40-F.)

It is the responsibility of the Agency's Internal Audit Department to insure an annual audit is performed (and copy submitted to the Comptroller's Office) in those years expenditures exceed \$5,000.

DISSOLUTION OF FUNDS

Dissolution of funds may be initiated by the General Assembly, in the case of funds created by statute, or by administering agencies, in the case of Federal Trust Funds, State Trust Funds, or temporary trust funds or locally held bank deposits.

Temporary trust funds and bank deposits are automatically dissolved in accordance with the Illinois Revised Statutes, Chapter 127, paragraph 172b. Authorization for continuance of the fund must be enacted within 30 days of the sine die adjournment of the General Assembly's next regular session or the fund will be dissolved and the remaining money deposited into the General Revenue Fund. For Federal Trust Funds and State Trust Funds, agencies are urged to initiate dissolution procedures when such a fund is no longer needed. Procedure 09.20.20 describes the steps necessary to initiate the dissolution of a fund by an agency.

FUND TRANSFERS

Transfer of monies from one fund to another may only be made under specific statutory authority. The Governor and the Bureau of the Budget initiate transfers on a regular basis; agencies initiate transfers according to the provisions of the statute authorizing the transfers. Procedure 09.20.30 should be followed when initiating a fund transfer.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.10.40 14 of 16
SUB-SECTION	OVERVIEW	
		EFFECTIVE DATE
		January 1, 2000
PROCEDURE	STATEMENT OF GENERAL POLICY	
		REVISION NUMBER
		00-002

VII. Non-Appropriated Funds

The current position the State follows regarding "non-appropriated" spending is that "non-appropriated" spending is permissible if the resources and purpose(s) for which they are to be spent were for (1) purposes and/or resources which were not appropriated by the General Assembly, (2) the spending of the resources does not commit the General Assembly to provide State "matching" resources, (3) the General Assembly has not specifically denied the purpose, (4) the agency has the statutory authority to carry on the activities of the program and (5) the spending is not required to be appropriated by a specific statute. In addition, "start-up" monies must be provided on an advance basis.

This position was taken by our Office, in lieu of specific guidance from the General Assembly or the Courts to react to State Agencies' need of implementing and operating programs which the General Assembly has not had sufficient time to consider or did not consider in the appropriation process.

Some individuals have expressed a concern regarding "non-appropriated" spending since the Constitution of 1970 states:

"The General Assembly by law shall make appropriations for all expenditures of public funds by the State." (Ill. Constitution, Article VIII, Section 2)

In reviewing the Illinois Revised Statutes, the only substantive guidance regarding the intent of this Constitutional provision is Section 34 of "An Act in Relation to State Finance," Ch. 127, par. 167.02 (**30 ILCS 105/34**), which appears to authorize the State Treasurer to hold in a special fund and the State Comptroller to maintain accounts for such "public fund" which are not subject to appropriation. It states:

"All public funds received or held by any State agency as defined in Section 7 of the 'State Comptroller Act' and not subject to appropriation, except funds required to be held or directly administered by a State agency pursuant to (a) any Act in relation to revenue bonds, (b) any bond indenture or other legally binding bond contract, (c) limitations legally imposed by the source of such funds, or (d) another statute, shall be paid over to the State Treasurer within 10 days of their receipt or within such other applicable period as may

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.10.40 15 of 16
SUB-SECTION	OVERVIEW	EFFECTIVE DATE
		January 1, 2000
PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER
		00-002

be specified in rules or regulations promulgated under subsection (b) of Section 2 of 'An Act in relation to the payment and disposition of moneys received by officers and employees of the State of Illinois by virtue of their office or employment,' approved June 9, 1911, as now or hereafter amended, and shall be held by the State Treasurer in a special fund for such agency. The Comptroller shall set up and maintain accounts for such funds as may be appropriate in conformity with the 'State Comptroller Act' and the rules and regulations adopted under the Act. Payments out of such funds shall be made by the Treasurer only upon warrant drawn and presented by the Comptroller in compliance with the 'State Comptroller Act.'" (Emphasis added)

Thus, the General Assembly, it appears, has taken the position that some "public funds" are "not subject to appropriation" and where "not subject to appropriation" a special fund may be established for the receipt of such funds, appropriate accounts set up and maintained whose uses are to be in conformity with the State Comptroller Act (and adopted rules and regulations), and, for which payments are to be made by the Treasurer upon warrants drawn and presented by the Comptroller.

Until further substantive guidance from the General Assembly or the Courts is received, the position this Office has implemented appears to be a method whereby the State can implement Programs which do not commit the State to provide its general resources when spending the Program funds.

In order to determine that an agency's request to establish a new fund or expenditure authority account meets the criteria specified in the first paragraph, the agency must submit along with the C-68 form or C-45 form (1) the executed copy of the grant program (or other appropriate document) which identifies the financial arrangements agreed to by the State agency and

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	OVERVIEW	09.10.40 16 of 16
PROCEDURE	STATEMENT OF GENERAL POLICY	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

the grantor, (2) a copy of the State statute which allows the agency to conduct the activities of the program, (3) reference the State agency identifier (SAI #) number assigned by the Bureau of the Budget, clearing house section, if applicable, (4) identify which appropriated line(s) provided by General Assembly if state matching required, and (5) grant agreement must provide for advance funding for the non-appropriated portion of the program.

The Comptroller will hold an incomplete request for funds, non-appropriated account or revenue budget account establishment for two weeks. If the requesting agency is unable to provide necessary supporting documentation, such as signed grant awards, court orders, statutory citations, etc., within the two week period, the request will be returned "not approved". Requests for account establishment may be resubmitted for review once a documentation package has been completed.

Where a fund is established pursuant to an appropriation bill (or in substantive law), the above documents need not be filed.

FORM C-13-7 PART (REV.10-89)

Invoice Voucher

STATE OF ILLINOIS

Office of the Comptroller
325 West Adams Street
Springfield, IL 62704

The preparation instructions for vendors
are on the back of the last copy

Name and Location of State Agency or Institution

VENDOR AND STATE AGENCY SEE IMPORTANT INSTRUCTIONS ON BACK OF COPIES 6 AND 7 FOR COMPLETION OF BOX 3			2. Taxpayer Identification Number		Important		4. Voucher No. _____ 5. Voucher Date _____ 6. Appropriation Account Code Number _____ 7. Invoice Number _____ 1 8. Invoice Date _____ 01/26/92			
			000046242		See instructions on back of page 7 for completion of box 2.					
PAYMENT OF INTEREST MAY BE AVAILABLE IF THE STATE FAILS TO COMPLY WITH THE ILLINOIS PROMPT PAYMENTS ACT, ILL. REV. STAT., CH.127, PAR. 132-401			3. Vendor or Payee LAST NAME OR BUSINESS NAME FIRST NAME MIDDLE INITIAL John Doe Custodian, Petty Cash Fund 325 West Adams Street Springfield, Illinois 62706							
Disposition of Copies										
1-Comptroller 5-Agency										
2-Agency 6-Agency										
3-Agency 7-Retained by										
4-Remittance Copy Vendor										
10. Give Complete Description of Agencies/Services Rendered or Attach Itemized Vendor Invoice						11. Quantity	12. Units	13. Unit Price	14. Amount	
Reimbursement of Petty Cash Fund as per attached tickets: Reference Vendor Amount Ticket 1 J.C Employee \$ 1.25 Travel Voucher John Doe 7.75 Invoice #2735 Superior Supply 8.15 Ticket 2 Andy Stevens 7.40 Ticket 3 Sharp's Service 9.50 Invoice #33927 Ace Hardware 46.58 Invoice #39583 Clemen's Lumber 9.83 \$ 90 46										90 46
18. Exp. Obj.	19. Exp. Amount	Comp Use Only				15. Subtotal		90 46		
1201	90 46		22. Obligation No.	23.F	24. Payment Amount	16. Discount/ Deduction				
						17. Total Amount		90. 46		
20. Total Exp. 90 46			25. Total Payment Amount							
26. For Agency Use Only						Certification of Receiving Agency				
Approved for payment Receiving Officer Date Clerk						I certify that the goods or services specified on this voucher were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred, that such goods or services met the required standards set forth in the purchase agreement or contract to which the voucher relates; and that the amount shown on this voucher is correct and approved for payment. If applicable, the reporting required by Section 5.1 of 'An Act to create the Bureau of the Budget and to define its powers and duties and to amend the 'Appropriation Act', approved April 16, 1969, as amended, have been met.				
Head of Unit or Authorized Agent Date						(Date) Agency Head (Signature)				

Annual Petty Cash Fund Usage Report

COMP USE ONLY

AGENCY _____

ADDRESS _____

LOCATION OF FUND _____

AMOUNT OF FUND \$ _____ DATE _____ TELEPHONE NUMBER _____

<u>CALENDAR YEAR 20</u>	<u>NUMBER OF TRANSACTIONS</u>	<u>AMOUNT OF DISBURSMENTS</u>
January.....	_____	\$ _____
February.....	_____	_____
March.....	_____	_____
April.....	_____	_____
May.....	_____	_____
June.....	_____	_____
July.....	_____	_____
August.....	_____	_____
September.....	_____	_____
October.....	_____	_____
November.....	_____	_____
December.....	_____	_____
TOTAL.....	_____	_____

*PETTY CASH TURNOVER RATE:

Annual
Disbursements \$ _____ = Turnover
Dollar Level _____ Rate
Of Fund \$ _____

SIGNATURE OF CUSTODIAN

SIGNATURE OF RESPONSIBLE OFFICIAL

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO. 09.20.30 1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 1997
PROCEDURE	TRANSFER OF FUNDS	REVISION NUMBER 98-001

TRANSFER OF FUNDS

Fund transfers may be initiated by action of the General Assembly, by request of an agency, or by request of the Governor or Bureau of the Budget. In all cases, statutory authority for the transfer must exist before the Comptroller can process the transfer. To request a transfer to be made, the Governor, Bureau of the Budget, or agency should complete the "Fund Transfer Notification" (Exhibit 09.20.30-A).

**INSTRUCTIONS FOR COMPLETING THE
"FUND TRANSFER NOTIFICATION"**

PURPOSE

The purpose of this procedure is to provide instructions to request the transfer of monies from one fund to another in the Statewide Accounting Management System or to suspend the transfer of monies from one fund to another.

PREPARATION OF FORM

Two copies of the "Fund Transfer Notification" form (C-55) should be prepared. The original copy of the form should be sent directly to the Comptroller's Office, and the duplicate retained by the agency.

Exhibit 09.20.30-A illustrates a blank form with the instruction reference numbers on it. Exhibit 09.20.30-B illustrates a completed form. The instructions for completing this form are:

General Information

- (1) Enter agency name.
- (2) Enter agency address.
- (3) Enter date.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS
SUB-SECTION INPUT PROCEDURES
PROCEDURE TRANSFER OF FUNDS

PROCEDURE - PAGE NO.
09.20.30 2 of 3
EFFECTIVE DATE
July 1, 2000
REVISION NUMBER
01-001

Specific Fund Transfer Information

- (4) Indicate whether agency is initiating a fund transfer or suspending a fund transfer.
- (5) Enter number of fund from which transfer will be made.
- (6) Enter name of fund from which transfer will be made.
- (7) Enter number of fund to which transfer will be made.
- (8) Enter name of fund to which transfer will be made.
- (9) Enter dollar amount of transfer.
- (10) To be used by Comptroller's Office.
- (11) Indicate requested effective date of transfer.
- (12) Cite the statutory authority for the transfer.
- (13) Enter the Comptroller assigned 'Transfer From' identifier associated with the Statutory authority as presented in Exhibit 09.20.30-D. Fund Transfer Notification forms that do not cite the identifier may be returned to the agency.
- (14) Provide any additional information deemed necessary such as the reason for the transfer, reason for suspending the transfer, etc.

Agency Authorization

- (15) Signature of person requesting the transfer (Note: In most cases, this will also be the person whom the Comptroller's Office can contact for any additional information).
- (16) Title of the individual requesting transfer.
- (17) Telephone number of the individual requesting transfer.
- (18) Signature of the official authorizing the transfer.
- (19) Title of the official authorizing the transfer.

STATUTORY TRANSFER IDENTIFIERS					
Transfer From Identifier	From		To		Initiating Agency
563WKCOMP	001	General Revenue Fund	685	Rate Adjustment Fund	Industrial Commission
360EAFTRN	001	General Revenue Fund	007	Education Assistance Fund	Comptroller
492SALETX	001	General Revenue Fund	012	Motor Fuel Tax Fund	Revenue
492TAXCHK	001	General Revenue Fund	015	Breast & Cervical Cancer Research Fund	Revenue
360LIVELN	001	General Revenue Fund	026	Live And Learn Fund	Comptroller
360PARAMU	001	General Revenue Fund	045	Agriculture Premium Fund	Comptroller
360STATUT	001	General Revenue Fund	053	MEAOB Fund	Comptroller
360PARAMU	001	General Revenue Fund	053	MEAOB Fund	Comptroller
492TAXCHK	001	General Revenue Fund	060	Alzheimer's Disease Research Fund	Revenue
492TAXCHK	001	General Revenue Fund	068	Ryan White Pediatric and Adult AIDS Fund	Revenue
492TAXCHK	001	General Revenue Fund	076	Illinois Special Olympics Checkoff Fund	Revenue
492TAXCHK	001	General Revenue Fund	080	Meals On Wheels Fund	Revenue
492TAXCHK	001	General Revenue Fund	100	Assistance To The Homeless Fund	Revenue
370DEBTSR	001	General Revenue Fund	101	General Obligation B R & I	Treasurer
492TAXCHK	001	General Revenue Fund	113	Community Health Center Care Fund	Revenue
492TAXCHK	001	General Revenue Fund	115	Child Care Expansion Program Fund	Revenue
409YOUTH	001	General Revenue Fund	128	Youth Alcohol/Substance Abuse Fund	IL Liquor Control Comm
360UIHOSP	001	General Revenue Fund	136	U of I Hospital Services Fund	Comptroller
492TAXCHK	001	General Revenue Fund	164	Korean War Memorial Fund	Revenue
492TAXCHK	001	General Revenue Fund	168	Heart Disease Treatment And Prevention Fund	Revenue
492TAXCHK	001	General Revenue Fund	169	Hemophilia Treatment End	Revenue
444QTRANS	001	General Revenue Fund	223	Mental Health Accounts Receivable Fund	DHS
360PARAMU	001	General Revenue Fund	245	Fair And Exposition Fund	Comptroller
360CREDIT	001	General Revenue Fund	255	Credit Enhancement Development Fund	Comptroller
492TAXCHK	001	General Revenue Fund	275	Heritage Preservation Fund	Revenue
492INCREM	001	General Revenue Fund	281	Special Tax Increment Fund	Revenue
492TAXCHK	001	General Revenue Fund	364	Persian Gulf Conflict Veterans Fund	Revenue
492TAXCHK	001	General Revenue Fund	365	United States Olympians Assistance Fund	Revenue
492TAXCHK	001	General Revenue Fund	366	Assistive Technology For Persons With Disabilities	Revenue
492TAXCHK	001	General Revenue Fund	367	Ryan White AIDS Victims Assistance Fund	Revenue
370BANKSV	001	General Revenue Fund	373	State Treasurer's Bank Services Trust Fund	Treasurer
492TAXCHK	001	General Revenue Fund	381	Literacy Advancement Fund	Revenue

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
360SCHOOL	001	General Revenue Fund	412	Common School Fund	Comptroller
492TAXSHK	001	General Revenue Fund	505	Women in Military Service Memorial Fund	Revenue
370LOCGOV	001	General Revenue Fund	515	Local Government Distributive Fund	Treasurer
360GRAPE	001	General Revenue Fund	530	Grape/Wine Resource Council Fund	Comptroller
492TAXCHK	001	General Revenue Fund	531	American Diabetes Association Fund	Revenue
492TAXCHK	001	General Revenue Fund	532	Mental Health Research Fund	Revenue
492TAXCHK	001	General Revenue Fund	533	Children's Cancer Fund	Revenue
360SCHINF	001	General Revenue Fund	568	School Infrastructure Fund	Comptroller
360CO2000	001	General Revenue Fund	608	Conservation 2000 Fund	Comptroller
370CAPLIT	001	General Revenue Fund	614	Capital Litigation Trust Fund	Treasurer
492TRANS	001	General Revenue Fund	627	Public Transportation Fund	Revenue
360DEBTSR	001	General Revenue Fund	627	Public Transportation Fund	Comptroller
360AQUACU	001	General Revenue Fund	634	IL Aquaculture Development Fund	Comptroller
492PTRANS	001	General Revenue Fund	648	Downstate Public Transportation Fund	Revenue
563WKCOMP	001	General Revenue Fund	685	Rate Adjustment Fund	Industrial Commission
360PARAMU	001	General Revenue Fund	708	Illinois Standardbred Breeders Fund	Comptroller
360PARAMU	001	General Revenue Fund	709	Illinois Thoroughbred Breeders Fund	Comptroller
360TOURIS	001	General Revenue Fund	763	Tourism Promotion Fund	Comptroller
492TOURIS	001	General Revenue Fund	763	Tourism Promotion Fund	Revenue
492PTRANS	001	General Revenue Fund	794	Metro east Public Transportation Fund	Revenue
370TXDIST	001	General Revenue Fund	815	Inheritance Tax Collection Distribution Fund	Treasurer
492TAXCHK	001	General Revenue Fund	865	Domestic Violence Shelter & Service Fund	Revenue
482VIOLEN	001	General Revenue Fund	865	Domestic Violence Shelter & Service Fund	Public Health
492WDLIFE	001	General Revenue Fund	909	Illinois Wildlife Conservation Fund	Revenue
492TAXCHK	001	General Revenue Fund	910	Youth Drug Abuse Prevention Fund	Revenue
492TXDIST	001	General Revenue Fund	925	Coal Technology Development Assistance Fund	Revenue
482BIRTHC	001	General Revenue Fund	934	Child Abuse Prevention Fund	Public Health
492TAXCHK	001	General Revenue Fund	934	Child Abuse Prevention Fund	Revenue
360PARAMU	001	General Revenue Fund	960	Build Illinois Fund	Comptroller
360SALEST	005	Common School Special Account Fund	412	Common School Fund	Comptroller
370DEBTSR	011	Road Fund	101	General Obligation B R & I	Treasurer
360RCONST	011	Road Fund	902	State Construction Account Fund	Comptroller

STATUTORY TRANSFER IDENTIFIERS					
Transfer From Identifier	From		To		Initiating Agency
360MFTDIS	012	Motor Fuel Tax Fund	963	Vehicle Inspection Fund	Comptroller
494MFTDIS	012	Motor Fuel Tax Fund	011	Road Fund	Transportation
494MFTDIS	012	Motor Fuel Tax Fund	019	Grade Crossing Protection Fund	Transportation
494MFTDIS	012	Motor Fuel Tax Fund	039	State Boating Act Fund	Transportation
494MFTDIS	012	Motor Fuel Tax Fund	413	Counties Fund	Transportation
494MFTDIS	012	Motor Fuel Tax Fund	414	Municipalities Fund	Transportation
494MFTDIS	012	Motor Fuel Tax Fund	415	Road District Fund	Transportation
494MFTDIS	012	Motor Fuel Tax Fund	902	State Construction Account Fund	Transportation
494MFTDIS	012	Motor Fuel Tax Fund	963	Vehicle Inspection Fund	Comptroller
494TRNREG	019	Grade Crossing Protection Fund	018	Transportation Regulatory Fund	Transportation
475INDCST	022	General Professions Dedicated Fund	218	Professions Indirect Cost Fund	Professional Regulation
360EXCESS	021	Financial Institutions Fund	001	General Revenue Fund	Comptroller
360DEBTSR	041	Wildlife and Fish Fund	101	General Obligation B R & I Fund	Comptroller
360EXCESS	045	Agricultural Premium Fund	001	General Revenue Fund	Comptroller
592ENDBAL	047	Fire Prevention Fund	001	General Revenue Fund	State Fire Marshall
360DEBTSR	047	Fire Prevention Fund	101	General Obligation B R & I Fund	Comptroller
444QTRANS	050	Mental Health Fund	223	Mental Health Accounts Receivable Trust Fund	DHS
360EXCESS	053	MEAOB Fund	001	General Revenue Fund	Comptroller
370DEBTSR	053	MEAOB Fund	105	Illinois Civic Center B R & I Fund	Treasurer
360STATUT	053	MEAOB Fund	962	Park and Conservation Fund	Comptroller
475INDCST	057	Illinois State Pharmacy Disciplinary Fund	218	Professions Indirect Cost Fund	Professional Regulation
422INVINC	069	Natural Heritage Endowment Trust Fund	375	Natural Heritage Fund	Natural Resources
360DEBTSR	072	Underground Storage Tank Fund	101	General Obligation B R & I Fund	Comptroller
360QTRANS	078	Solid Waste Management Fund	828	Hazardous Waste Fund	Comptroller
492REIMBR	084	County Water Commission Tax Fund	001	General Revenue Fund	Revenue
475INDCST	093	Illinois State Medical Disciplinary Fund	218	Professions Indirect Cost Fund	Professional Regulation
492REIMBR	097	Home Rule Municipal Soft Drink ROT Fund	384	Tax Compliance and Administration Fund	Revenue
563WKCOMP	124	Workers Compensation Benefit Trust Fund	685	Rate Adjustment Fund	Industrial Commission
492WAGERT	129	State Gaming Fund	007	Educational Assistance Fund	Revenue
360ENDBAL	136	U of I Hospital Services Fund	001	General Revenue Fund	Comptroller
478 EXCESS	136	U of I Hospital Services Fund	001	General Revenue Fund	Public Aid
492REIMBR	138	Home Rule Municipal ROT Fund	001	General Revenue Fund	Revenue

STATUTORY TRANSFER IDENTIFIERS					
Transfer From Identifier	From		To		Initiating Agency
475INDCST	151	Registered CPA's Admin. & Disciplinary Fund	218	Professions Indirect Cost Fund	Prof Regulation
475INDCST	157	Interior Design Admin & Investigation Fund	218	Professions Indirect Cost Fund	Prof Regulation
370RETURN	166	Korean War Memorial Construction Fund	185	SOS Special License Plate Fund	Treasurer
350EXCESS	167	Registered Limited Liability Partnership Fund	001	General Revenue Fund	Secretary of State
492SALEST	186	State and Local Sales Tax Fund	187	RTA Occupation and Use Tax Replacement Fund	Revenue
492SALEST	186	State and Local Sales Tax Fund	515	Local Government Distributive Fund	Revenue
492SALEST	186	State and Local Sales Tax Fund	794	Metro East Transit District Fund	Revenue
492SALEST	186	State and Local Sales Tax Fund	960	Build Illinois Fund	Revenue
492SALEST	188	County and Mass Transit District Fund	812	RTA Sales Tax Trust Fund	Revenue
475INDCST	194	Landscape Architects' Admin & Investigation Fund	218	Professions Indirect Cost Fund	Professional Regulation
360BRWNFD	213	Response Contractors Indemnification Fund	214	Brownsfields Redevelopment Fund	Comptroller
360QTRANS	220	DCFS Children's Services Fund	001	General Revenue Fund	Comptroller
691QTRANS	242	I S A C Accounts Receivable Fund	001	General Revenue Fund	I S A C
360EXCESS	245	Fair and Exposition Fund	045	Agriculture Premium Fund	Comptroller
452UNCLMD	251	Department of Labor Special State Trust Fund	001	General Revenue Fund	Labor
475INDCST	258	Nursing Dedicated and Professional Fund	218	Professions Indirect Cost Fund	Professional Regulation
475INDCST	259	Optometric Licensing and Disciplinary Committee	218	Professions Indirect Cost Fund	Professional Regulation
422INTERS	260	Fish and Wildlife Endowment Fund	041	Wildlife and Fish Fund	Natural Resources
370ENDBAL	276	Drunk & Drugged Driving Prevention Fund	001	General Revenue Fund	Treasurer
492EXCESS	278	Income Tax Refund Fund	001	General Revenue Fund	Revenue
492REFUND	278	Income Tax Refund Fund	802	Personal Property Tax Replacement Fund	Revenue
492REIMBR	294	Used Tire Management Fund	001	General Revenue Fund	Revenue
492REIMBR	337	Metropolitan Pier & Expo Auth Trust Fund	384	Tax Compliance And Administration Fund	Revenue
360AUDOVR	342	Audit Expense Fund	xxx	Any Fund	Comptroller
420INDCST	343	Federal National Community Services Fund	883	Intra-Agency Services Fund	DCCA
360JOBSPG	347	Employment And Training Fund	349	AFDC Opportunities Fund	Comptroller
350ENDBAL	363	Division of Corporations Special Operations Fund	001	General Revenue Fund	Sec of State
350EXCESS	380	Corporate Franchise Tax Refund Fund	001	General Revenue Fund	Sec of State
422MINBAL	391	Illinois Habitat Fund	293	State Furbearer Fund	Natural Resources
422MINBAL	391	Illinois Habitat Fund	353	State Pheasant Fund	Natural Resources
422INCOME	391	Illinois Habitat Fund	390	Illinois Habitat Endowment Trust Fund	Natural Resources
370PROTST	401	Protest Fund	XXX	Any Fund	Treasurer

STATUTORY TRANSFER IDENTIFIERS					
Transfer From Identifier	From		To		Initiating Agency
420INDCST	404	Urban Planning Assistance Fund	883	Intra-Agency Services Fund	DCCA
370QTRANS	409	Public Building Fund	001	General Revenue Fund	Treasurer
478CMIA90	421	Public Assistance Recoveries Trust Fund	212	Federal Financing Cost Reimbursement Fund	Public Aid
478EXCESS	421	Public Assistance Recoveries Trust Fund	001	General Revenue Fund	Public Aid
563WKCOMP	431	Second Injury Fund	685	Rate Adjustment Fund	Industrial Commission
370EXCESS	436	Safety Responsibility Fund	001	General Revenue Fund	Treasurer
492REIMBR	452	Illinois Tourism Tax Fund	001	General Revenue Fund	Revenue
420HOUSNG	467	State Housing Fund	001	General Revenue Fund	DCCA
350EXCESS	483	Secretary of State Special Services Fund	304	Statistical Services Revolving Fund	Secretary of State
360EXCESS	485	Warrants Escheated Fund	001	General Revenue Fund	Comptroller
511EXCESS	617	Contributory Trust Fund	001	General Revenue Fund	CDB
511DEBTSR	617	Contributory Trust Fund	101	General Obligation B R & I Fund	CDB
420INDCST	636	Local Government Affairs Federal Trust Fund	883	Intra-Agency Services Fund	DCCA
492ENDBAL	648	Downstate Public Transportation Fund	001	General Revenue Fund	Transportation
691EXCESS	676	Student Assistance Comm Student Loan Fund	001	General Revenue fund	ISAC
691ISACEN	676	Student Loan Fund	665	Federal Reserve Recall Fund	ISAC
563WKCOMP	685	Rate Adjustment Fund	124	Worker's Compensation Benefit Fund	Industrial Commission
563WKCOMP	685	Rate Adjustment Fund	431	Second Injury Fund	Industrial Commission
563WKCOMP	685	Rate Adjustment Fund	001	General Revenue Fund	Industrial Commission
458INTERS	711	State Lottery Fund	412	Common School Fund	Lottery
420INDCST	726	Federal Industrial Services Fund	883	Intra-Agency Services Fund	DCCA
420INDCST	737	Energy Administration Fund	883	Intra-Agency Services Fund	DCCA
492PTRANS	741	RTA Public Transportation Tax Fund	001	General Revenue Fund	Revenue
494ENDBAL	794	Metro East Public Transportation Fund	001	General Revenue Fund	Transportation
492MTRANS	802	Personal Property Tax Replacement Fund	001	General Revenue Fund	Revenue
492REFUND	802	Personal Property Tax Replacement Fund	278	Income Tax Refund Fund	Revenue
310EXCESS	821	Dram Shop Fund	001	General Revenue Fund	Governor
444YOUTH	821	Dram Shop Fund	128	Youth Alcoholism & Substance Abuse Preventio	DHS
475INDCST	823	Dental Disciplinary Fund	218	Professions Indirect Cost Fund	Professional Regulation
420INDCST	851	Federal Moderate Rehabilitation Housing Fund	883	Intra-Agency Services Fund	DCCA
420INDCST	859	Federal Energy Fund	883	Intra-Agency Services Fund	DCCA
492REIMBR	868	Municipal Auto Rental Occupation Tax Fund	001	General Revenue Fund	Revenue

STATUTORY TRANSFER IDENTIFIERS					
Transfer From Identifier	From		To		Initiating Agency
492REIMBR	869	County Auto Rental Occupation Tax Fund	001	General Revenue Fund	Revenue
420INDCST	870	Low Income Home Energy Assist Block Grant F	883	Intra-Agency Services Fund	DCCA
420INDCST	871	Community Services Block Grant Fund	883	Intra-Agency Services Fund	DCCA
420INDCST	875	Community Development Small Cities Block Gra	883	Intra-Agency Services Fund	DCCA
310EXCESS	879	Traffic And Criminal Conviction Surcharge Fund	001	General Revenue Fund	Governor
420INDCST	883	Intra-agency Services Fund	636	Local Government Affairs Federal Trust Fund	DCCA
475INDCST	888	Design Professional Admin & Investigation Fund	218	Professions Indirect Cost Fund	Professional Regulation
420INDCST	900	Illinois Petroleum Violation Fund	883	Intra-Agency Services Fund	DCCA
416EXCESS	903	State Surplus Property Revolving Fund	001	General Revenue Fund	CMS
416RCYCLE	903	State Surplus Property Revolving Fund	308	Paper and Printing Revolving Fund	CMS
416EXCESS	903	State Surplus Property Revolving Fund	308	Paper and Printing Revolving Fund	CMS
420INDCST	913	Job Training Partnership Act Fund	883	Intra-Agency Services Fund	DCCA
492REIMBR	916	County Replacement Vehicle Tax Fund	001	General Revenue Fund	Revenue
492REIMBR	917	Municipal Replacement Vehicle Tax Fund	001	General Revenue Fund	Revenue
444EXCESS	921	DHS Recoveries Trust Fund	001	General Revenue Fund	Human Services
478FGRANT	935	Block Grant Trust Fund	001	General Revenue Fund	Public Aid
478FGRANT	935	Block Grant Trust Fund	408	Special Purposes Trust Fund	Public Aid
478FGRANT	935	Block Grant Trust Fund	762	Local Initiative fund	Public Aid
360AUDEXP	951	Narcotics Profit Forfeiture Fund	342	Audit Expense Fund	States Atty's Appellate Prosecutor
475INDCST	954	IL State Podiatric Disciplinary Fund	218	Professional Indirect Cost Fund	Professional Regulation
478EXCESS	957	Child Support Enforcement Trust Fund	001	General Revenue Fund	Public Aid
360BLDILL	960	Build Illinois Fund	001	General Revenue Fund	Comptroller
360BLDILL	960	Build Illinois Fund	961	Metropolitan Fair & Exposition Impr Bond Fund	Comptroller
360BLDILL	960	Build Illinois Fund	962	Park and Conservation Fund	Comptroller
360BLDILL	960	Build Illinois Fund	969	Local Tourism Fund	Comptroller
360BLDILL	960	Build Illinois Fund	970	Build Illinois B R & I Fund	Comptroller
360BLDILL	960	Build Illinois Fund	972	Build Illinois Purposes Fund	Comptroller
360DEBTSR	962	Park an Conservation	101	General Obligation BR & I Fund	Comptroller
422DISCRE	962	Park an Conservation Fund	390	Illinois Habitat Endowment Trust Fund	Natural Resources
360EXCESS	975	Large Business Attraction Fund	001	General Revenue Fund	Comptroller
458UNCLMD	978	Deferred Lottery Prize Winners Trust Fund	711	State Lottery Fund	Lottery
360REVENU	982	Illinois Beach Marina Fund	001	General Revenue Fund	Comptroller

STATUTORY TRANSFER IDENTIFIERS					
Transfer From Identifier	From		To		Initiating Agency
538AGLOAN	995	Farm Emergency Assistance Fund	205	Ill Farmer Agri-Business Loan Guarantee Fund	Il Farm Dev Auth
360AUDEXP	XXX	Any Fund	342	Audit Expense Fund	Comptroller

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	09.50.25 1 of 23
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

ALPHABETIC LISTING OF FUNDS

SPECIAL STATE FUNDS

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0667	Academic Improvement Trust	Community College Board
	0638	Adopt Registry/Medical Information	Public Health
	0046	Aeronautics	Transportation
5.468	0542	A.G. Court Order and Voluntary Compliance	Attorney General
5.410	0146	Aggregate Operations Regulatory	Natural Resources
5.01	0045	Agricultural Premium	Various Agencies
5.427	0422	Alternate Fuels Fund	Secretary of State/Environmental Protection Agency
	0738	Alternative Compliance Market Account	Environmental Protection Agency
5.180	0060	Alzheimer's Disease Research	Public Health
5.461	0531	American Diabetes Association	Revenue/Human Services
5.244	0273	Anna Veterans Home	Veterans Affairs
5.348	0386	Appraisal Administration	Office of Banks and Real Estate
5.221	0224	Asbestos Abatement	Attorney General
5.280	0100	Assistance to the Homeless	Human Services
5.21	0600	Attorney General Whistleblower Reward and Protection	Attorney General

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 2 of 23
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	REVISION NUMBER
		01-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.126	0901	Attorney General's Grant	Attorney General
5.349	0342	Audit Expense	Auditor General
5.79	0795	Bank & Trust Company	Banks and Real Estate
5.455	0214	Brownfields Redevelopment	Environmental Protection Agency
5.163	0973	Build Illinois Capital Revolving Loan	Commerce and Community Affairs
5.148	0960	Build Illinois	Comptroller
5.313	0363	Business Special Operation	Secretary of State
5.161	0972	Build Illinois Purposes	Various Agencies
5.341	0393	By-Product Material Safety	Nuclear Safety
5.270	0109	CDLIS/AAMVA Net Trust	Secretary of State
5.237	0215	Capital Development Board Revolving	Capital Development Board
	0614	Capital Litigation	Treasurer
5.329	0344	Care Provider Fund for Persons with Developmental Disability	Human Services
	0567	Charter Schools Revolving Loan Program	State Board of Education
5.175	0096	Cemetery Consumer Protection	Comptroller
5.147	0934	Child Abuse Prevention	Children and Family Services

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 3 of 23
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	REVISION NUMBER
		01-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.314	0066	Child Care & Development	Human Services
5.306	0357	Child Labor Enforcement	Labor
5.344	0383	Child Sexual Abuse	Children and Family Services
5.460	0533	Children's Cancer Fund	Revenue/Human Services
5.399	0091	Clean Air Act (CAA) Permit	Environmental Protection Agency
5.394	0147	Coal Mining Regulatory	Natural Resources
5.139	0925	Coal Technology Development Assistance	Commerce and Community Affairs
5.340	0339	Community College Board Contracts and Grants	Community College Board
5.284	0113	Community Health Center Care	Public Health
5.303	0325	Community MH/DD Service Provider Participation Fee	Human Services
5.267	0288	Community Water Supply Laboratory	Environmental Protection Agency
5.443	0543	Comptroller's Administrative	Comptroller
5.411	0608	Conservation 2000	Natural Resources/EPA/ Department of Agriculture
5.412	0609	Conservation 2000 Projects	Natural Resources/ Department of Agriculture
5.93	0844	Continuing Legal Education Trust	State's Attorneys Appellate Prosecutor
5.343	0380	Corporate Franchise Tax Refund	Secretary of State

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	09.50.25 4 of 23
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

<u>30ILCS 105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.448	0434	Court of Claims Administration and Claims	Court of Claims
5.302	0329	County Hospital Services	Public Aid
5.222	0255	Credit Enhancement Development	Development Finance Authority
5.224	0243	Credit Union	Financial Institutions
5.102	0886	Criminal Justice Information Systems Trust	Illinois Criminal Justice Information Authority
5.97	0863	Cycle Rider Safety Training	Transportation
5.215	0220	D.C.F.S. Children's Services	Children and Family Service
	0635	Death Certificate Surcharge	Public Health
	0223	DMH/DD Accounts Receivable	Human Services
5.200	0094	Department of Children and Family Services Training	Children & Family Services
5.450	0523	Department of Corrections Reimbursement and Education	Corrections
5.103	0888	Design Professionals Administrative and Investigation	Professional Regulation
5.474	0563	Do It Yourself School Funding	Revenue
5.463	0528	Domestic Violence Abuser Services	Human Services
5.96 & 5.310	0865	Domestic Violence Shelter & Services	Human Services

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 5 of 23
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUNDS LISTING - SPECIAL STATE FUNDS	
		REVISION NUMBER
		01-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.15	0648	Downstate Public Transportation	Transportation
5.81	0821	Dram Shop	Liquor Control Commission
5.16	0031	Drivers Education	State Board of Education
5.99	0878	Drug Traffic Prevention	State Police
5.322	0368	Drug Treatment	Human Services
5.247	0276	Drunk & Drugged Driving Prevention	Secretary of State/ Human Services
5.472	0548	Drycleaner Environmental Response Trust	Revenue/EPA
5.419	0398	E.M.S. Assistance	Public Health
5.379	0023	Economic Research and Information	Commerce & Community Affairs
5.467	0541	Elderly Victim	Attorney General
	0620	Electronic Commerce Security	Secretary of State
	0173	Emergency Planning and Training	Emergency Management Agency
5.281	0114	Emergency Response Reimbursement	State Fire Marshal
	0610	Energy Assistance Contribution	Commerce & Community Affairs
5.476	0571	Energy Efficiency Trust	DCCA
5.425	0336	Environmental Laboratory Certification	Environmental Protection Agency

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 6 of 23
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	REVISION NUMBER
		01-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.135	0944	Environmental Protection Permit & Inspection	Environmental Protection Agency
5.87	0815	Estate Tax Collection Distributive	Treasurer
5.395	0145	Explosives Regulatory	Natural Resources
5.384	0118	Facility Licensing	Public Health
5.17	0245	Fair & Exposition	Agriculture
5.415	0322	Family Responsibility	Secretary of State
5.191	0995	Farm Emergency Assistance	Farm Development Authority
5.452	0520	Federal Asset Forfeiture	State Police
5.396	0148	Federal Facilities Compliance	Nuclear Safety
5.408	0212	Federal Financing Cost Reimbursement	Bureau of the Budget
5.195	0083	Federal Job-Training Information Systems Revolving	Commerce & Community Affairs
	0552	Federal Workforce Development	Commerce & Community Affairs
5.318	0369	Feed Control	Agriculture
5.260	0290	Fertilizer Control	Agriculture
5.365	0021	Financial Institution	Financial Institutions
5.206	0071	Firearm Owner's Notification	State Police
5.20	0047	Fire Prevention	State Fire Marshal

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 7 of 23
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	
		REVISION NUMBER
		01-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.229	0260	Fish and Wildlife Endowment	Natural Resources
5.352	0014	Food and Drug Safety	Public Health
5.480	0597	Foreign Language Interpreter	Supreme Court
	0611	Fund for Illinois' Future	Various
05.438	0503	Gang Crime Witness Protection	State Police
5.297	0155	General Assembly Computer Equipment Revolving	Legislative Information System & Legislative Reference Bureau
5.269	0196	General Assembly Operations Revolving	General Assembly
5.242	0107	General Obligation Bond Rebate	Treasurer
5.370	0022	General Professions Dedicated	Professional Regulation
5.124	0947	Governor's Grant	Governor
5.453	0530	Grape and Wine Resource Council	Commerce & Community Affairs
5.368	0025	Group Home Loan Revolving	Human Services
5.138	0939	Group Self-Insurers' Insolvency	Industrial Commission
5.262	0297	Guardianship and Advocacy	Guardianship and Advocacy Commission
5.84	0828	Hazardous Waste	Environmental Protection Agency
5.250	0282	Hazardous Waste	Environmental Protection Agency
5.88	0840	Hazardous Waste Research	Environmental Protection Agency

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	09.50.25 8 of 23
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.466	0524	Health Facility Plan Review	Public Health
5.109	0907	Health Insurance Reserve	Central Management Services
5.439	0489	Health Care Facility and Program Survey	Public Health
5.132	0938	Hearing Instrument Dispenser Examining & Disciplinary	Public Health
	0632	Horse Racing	Racing Board
	0630	Horse Racing Equity	Racing Board
5.211	0253	Horse Racing Tax Allocation	Racing Board
5.327	0346	Hospital Provider	Public Aid
5.275	0286	Illinois Affordable Housing Trust	Revenue-Illinois Housing Development Authority
	0634	Illinois Aquaculture Development	Agriculture
5.197	0201	Illinois Bank Examiners' Education	Commissioner of Banks and Trust Companies
5.158	0982	Illinois Beach Marina	Natural Resources
	0628	Illinois Building Commission Revolving	Public Health

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 9 of 23
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	
		REVISION NUMBER
		01-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0549	Illinois Charity Bureau	Attorney General
5.340	0339	Illinois Community College Board Contracts and Grants	Illinois Community College Board
5.371	0024	Illinois Department of Agriculture Laboratory Services Revolving	Agriculture
5.164	0974	Illinois Equity	Commerce and Community Affairs
5.435	0510	Illinois Fire Fighters Memorial	Secretary of State/ State Fire Marshall
5.115	0905	Illinois Forestry Development	Natural Resources
5.201	0085	Illinois Gaming Law Enforcement	Revenue
5.339	0391	Illinois Habitat	Natural Resources
5.198	0209	Illinois Health Care Cost Containment Special Studies	Health Care Cost Containment Council
5.213	0238	Illinois Health Facilities Planning	Public Health
5.156	0538	Illinois Historic Sites	Historic Preservation Agency
5.123	0927	Illinois National Guard Armory Construction	Military Affairs
5.26b	0710	Illinois Race Track Improvement	Racing Board
	0631	Illinois Racing Quarterhorse Breeders	Agriculture
5.261	0175	Illinois School Asbestos Abatement	Public Health
5.207	0225	Illinois Sports Facilities	Sports Facilities Authority

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 10 of 23
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	
		REVISION NUMBER
		01-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.26a	0708	Illinois Standardbred Breeders	Agriculture
5.83 & 5.181	0823	Illinois State Dental Disciplinary	Professional Regulation
5.364	0438	Illinois State Fair	Agriculture
5.66	0093	Illinois State Medical Disciplinary	Professional Regulation
5.173	0057	Illinois State Pharmacy Disciplinary	Professional Regulation
5.153	0954	Illinois State Podiatric Disciplinary	Professional Regulation
5.444	0423	Illinois Student Assistance Commission Higher EdNet	Student Assistance Commission
5.239	0281	Illinois Tax Increment	Revenue
5.26	0709	Illinois Thoroughbred Breeders	Agriculture
5.268	0127	Illinois Underground Utility Facilities Damage Prevention	Commerce Commission
5.28	0036	Illinois Veterans Rehabilitation	Human Services
5.114	0909	Illinois Wildlife Preservation	Natural Resources
5.258	0768	IMSA Income	Math & Science Academy
5.249	0278	Income Tax Refund	Revenue
5.330	0516	Income Tax Surcharge Local Government Distributive	Revenue
5.454	0534	Industrial Commission Operations	Industrial Commission
5.380	0049	Industrial Hygiene Regulatory and Enforcement	Environmental Protection Agency

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 11 of 23
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	
		REVISION NUMBER
		01-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.412d	0378	Insurance Premium Tax Refund	Insurance
5.188	0997	Insurance Financial Regulation	Insurance
5.120	0922	Insurance Producers Administration	Insurance
5.294	0157	Interior Design Administration & Investigation	Professional Regulation
	0984	International and Promotional	Commerce and Community Affairs
	0242	ISAC Accounts Receivable	State Board of Education
	0640	John Joseph Kelly Home	Veterans' Affairs
	0581	Juvenile Accountability Incentive Block Grant	Criminal Justice Information Authority
	0575	Juvenile Rehabilitation Services Medicaid Matching	Public Aid
5.373	0017	Keep Illinois Beautiful	Lieutenant Governor
5.389	0166	Korean War Memorial Construction	Secretary of State/ Veterans Affairs
5.382	0945	Landfill Closure & Post Closure	Environmental Protection Agency
5.278	0194	Landscape Architects' Administration & Investigation	Professional Regulation
5.165	0975	Large Business Attraction	Commerce and Community Affairs
5.243	0272	LaSalle Veterans' Home	Veterans Affairs

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 12 of 23
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	
		REVISION NUMBER
		01-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.307	0360	Lead Poisoning, Screening, Prevention and Abatement	Public Health
5.456	0536	LEADS Maintenance	State Police
5.324	0381	Literacy Advancement	Secretary of State
5.336	0382	Literacy Services	Secretary of State
5.366	0026	Live and Learn	Secretary of State
5.436	0430	Livestock Management Facilities	Agriculture
5.374	0044	Lobbyist Registration Administration	Secretary of State
5.29	0515	Local Government Distributive	Revenue
5.74	0762	Local Initiative	Human Services
5.162	0969	Local Tourism	Commerce & Community Affairs
5.266	0285	Long Term Care Monitor/Receiver	Public Health
5.328	0345	Long Term Care Provider	Public Aid
5.480	0599	Mammogram	Secretary of State
5.235	0262	Mandatory Arbitration	Supreme Court
5.170	0980	Magneto Veterans' Home	Veteran's Affairs
5.446	0508	Master Mason	Secretary of State
5.320	0377	McCormick Place Expansion Project	Revenue

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 13 of 23
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	
		REVISION NUMBER
		01-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.223	0237	Medicaid Fraud and Abuse Prevention	State Police
5.90	0839	Medical Center Commission Income	Medical Center Commission
5.441	0486	Medical Research and Development	Public Aid
5.32	0050	Mental Health	Human Services
5.459	0532	Mental Health Research	Revenue/Human Services
5.111	0920	Metabolic Screening and Treatment	Public Health
5.86	0794	Metro-East Public Transportation	Transportation
5.67	0053	Metropolitan Exposition Auditorium & Office Building	Commerce and Community Affairs
5.149	0961	Metropolitan Fair & Exposition Authority Improvement Bond	Metropolitan Pier & Exposition Authority
5.33	0099	Metropolitan Fair & Exposition Authority Reconstruction	Metropolitan Pier & Exposition Authority
5.372	0043	Military Affairs Trust	Military Affairs
5.298	0352	Minority and Female Business Enterprise	Central Management Services
5.172	0986	Missing and Exploited Children Trust	State Police
5.423	0420	Monetary Award Program Reserve Commission	Student Assistance

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 14 of 23
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	
		REVISION NUMBER
		01-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0649	Motor Carrier Safety Inspection	State Police
	0289	Motor Fuel and Petroleum Standards	Agriculture
	0622	Motor Vehicle License Plate	Secretary of State
5.418	0323	Motor Vehicle Review Board	Secretary of State
5.295	0156	Motor Vehicle Theft Prevention Trust	Criminal Justice Information Authority
5.360	0324	Municipal Vehicle Tax Liability	Secretary of State
5.273	0298	Natural Areas Acquisition	Natural Resources
5.169	0375	Natural Heritage	Natural Resources
5.287	0158	Natural Resources	Natural Resources
5.121	0914	Natural Resources Information	Natural Resources
5.272	0126	New Technology Recovery	Commerce & Community Affairs
	0639	Nitrogen Oxide (NoX) Trading System	Environmental Protection
5.82	0796	Nuclear Safety Emergency Preparedness	Nuclear Safety
5.233	0258	Nursing Dedicated and Professional	Professional Regulation
	0348	Nursing Home Grant Assistance	Revenue
5.465	0574	Off-Highway Vehicle Trails	Secretary of State/Natural Resources

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 15 of 23
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	REVISION NUMBER
		01-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0604	Open Lands Loan	Natural Resources
5.274	0299	Open Space Lands Acquisition and Development	Natural Resources
5.227	0259	Optometric Licensing and Disciplinary Committee	Professional Regulation
5.150	0962	Park and Conservation	Natural Resources
5.471	0562	Pawnbroker Regulation	Banks and Real Estate
5.225	0247	Patent and Copyright	Natural Resources
5.80	0802	Personal Property Tax Replacement	Revenue
5.204	0211	Persons with a Developmental Disability	Human Services
5.171	0576	Pesticide Control	Agriculture/Public Health
5.480	0573	Petroleum Resources Revolving	Environmental Protection Agency
5.289	0137	Plugging and Restoration	Natural Resources
5.332	0372	Plumbing Licensure and Program	Public Health
5.464	0517	Police Training Board Services	Law Enforcement Training and Standards Board
5.248	0277	Pollution Control Board	Pollution Control Board

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 16 of 23
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	
		REVISION NUMBER
		01-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.480	0487	Post-Tertiary Clinical Services	Public Aid
5.367	0013	Prevention & Treatment of Alcoholism & Substance Abuse Block Grant	Human Services
	0578	Private Business and Vocational Schools	State Board of Education
5.420	0218	Professional Indirect Cost	Professional Regulation
5.212	0192	Professional Regulation Evidence	Professional Regulation
	0626	Prostate Cancer Research	Public Health
5.409	0341	Provider Inquiry Trust	Public Aid
5.369	0340	Public Health Laboratory Services Revolving	Public Health
5.226	0256	Public Health Water Permit	Public Health
5.196	0993	Public Infrastructure Construction Loan Revolving	Commerce and Community Affairs
	0546	Public Pension Regulation	Insurance
5.38	0627	Public Transportation	Transportation
5.39	0059	Public Utility	Illinois Commerce Commission/ Natural Resources
5.27	0619	Quincy Veterans Home	Veterans' Affairs

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 17 of 23
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	
		REVISION NUMBER
		01-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.277	0187	RTA Occupation and Use Tax Replacement	Revenue
5.184	0067	Radiation Protection	Nuclear Safety
	0943	Radioactive Waste Facility Closure & Compensation	Nuclear Safety
	0942	Radioactive Waste Facility Development & Operation	Nuclear Safety
5.152	0936	Rail Freight Loan Repayment	Transportation
	0850	Real Estate License Administration	Office of Banks and Real Estate
5.94	0849	Real Estate Research and Education	Office of Banks and Real Estate
5.292	0151	Registered C.P.A. Administration and Disciplinary	Professional Regulation
5.391	0167	Registered Limited Liability Partnership	Secretary of State
5.475	0564	Renewable Energy Resources Trust	DCCA
	0149	Retired Members of IL Congressional Delegation	Secretary of State
5.347	0388	Regulatory Evaluation and Basic Enforcement	Public Health
5.216	0235	Rural Diversification Revolving	Commerce & Community Affairs

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 18 of 23
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	
		REVISION NUMBER
		01-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.376	0048	Rural/Downstate Health	Access Public Health
5.308	0367	Ryan White AIDS Victims Assistance	Public Health
5.360	0068	Ryan White Pediatric and Adult AIDS	Public Health
5.63	0042	Salmon	Natural Resources
5.214	0244	Savings & Residential Finance Regulatory	Office of Banks and Real Estate
5.279	0130	School District Emergency Financial Assistance	State Board of Education
	0568	School Infrastructure	State Board of Education
5.469	0544	School Technology Revolving Loan	State Board of Education
	0569	School Technology Revolving Loan	State Board of Education
5.337	0374	Secretary of State Evidence	Secretary of State
5.127	0948	Secretary of State's Grant	Secretary of State
5.421	0185	Secretary of State Special License Plate	Secretary of State
5.432	0483	Secretary of State Special Services	Secretary of State
5.400	0330	Secure Residential Youth Care Facility	Corrections

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 19 of 23
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	
		REVISION NUMBER
		01-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.312	0362	Securities Audit and Enforcement	Secretary of State
5.251	0292	Securities Investors Education	Secretary of State
5.122	0930	Senior Citizens Real Estate Deferred Tax Revolving	Revenue
5.362	0015	Severns Breast/Cervical Cancer	Public Health
5.458	0527	Sex Offender Management Board	Sex Offender Management Board
5.462	0535	Sex Offender Registration	State Police
5.345	0389	Sexual Assault Services	Human Services
5.346	0387	Small Business Environmental Assistance	Commerce and Community Affairs
	0645	Small Business Incubator	Commerce & Community Affairs
5.92	0866	Snowmobile Trail Establishment	Natural Resources
5.202	0078	Solid Waste Management	EPA/Natural Resources
5.265	0171	Solid Waste Management Revolving Loan	Environmental Protection Agency
5.316	0355	Special Education Medicaid Matching	State Board of Education
5.187	0989	Special Events Revolving	Central Management Services
5.276	0186	State and Local Sales Tax Reform	Revenue
5.451	0514	State Asset Forfeiture	State Police

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	09.50.25 20 of 23
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.48	0039	State Boating Act	Natural Resources
3.126	0579	State Board of Education	State Board of Education
3.127	0591	State Board of Education Special Purpose Trust	State Board of Education
5.429	0417	State College & University Trust	Secretary of State
5.291	0152	State Crime Laboratory	State Police
5.414	0222	State Crime Laboratory DUI	State Police
5.73	0755	State Employees Deferred Compensation Plan	Central Management Services
5.259	0293	State Furbearer Stamp	Natural Resources
5.286	0129	State Gaming	Revenue
5.52	0711	State Lottery	Lottery
5.151	0953	State Migratory Waterfowl Stamp	Natural Resources
5.457	0537	State Offender DNA Identification	State Police
5.78	0782	State Parking Facility Maintenance	Secretary of State & Comptroller
5.53	0040	State Parks	Natural Resources
5.54	0054	State Pensions	Various Agencies
5.305	0353	State Pheasant Stamp	Natural Resources
5.112	0906	State Police Services	State Police

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 21 of 23
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	REVISION NUMBER
		01-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.413	0246	State Police Vehicle	State Police
	0705	State Police Whistleblower Reward and Protection	State Police
	0637	State Police Wireless Service Emergency	State Police
5.168	0265	State Rail Freight Loan Repayment	Transportation
5.342	0373	State Treasurer's Bank Services Trust	Treasurer
5.71	0745	State's Attorneys Appellate Prosecutor's County	State's Attorneys Appellate Prosecutor
5.383	0089	Subtitle D Management	Environmental Protection Agency
5.477	0550	Supplemental Low Income Energy Assistance	Revenue/DCCA
5.315	0370	Tanning Facility Permit	Public Health
5.331	0384	Tax Compliance and Administration	Revenue
5.375	0016	Teacher Certificate Fee Revolving	State Board of Education
5.154	0955	Technology Innovation and Commercialization	Commerce and Community Affairs

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 22 of 23
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	
		REVISION NUMBER
		01-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0605	Temporary Relocation Expenses Revolving Grant	State Board of Education
	0733	Tobacco Settlement Recovery	Comptroller
5.219	0234	Tourism/Attraction Development Matching Grant	Commerce and Community Affairs
5.70	0763	Tourism Promotion	Commerce & Community Affairs
	0111	Toxic Pollution Prevention	EPA/Natural Resources
5.30	0879	Traffic and Criminal Conviction Surcharge	Law Enforcement Officers Training and Standards Board
5.186	0018	Transportation Regulatory	Commerce Commission
5.350	0397	Trauma Center	Public Health/Public Aid
5.397	0331	Treasurer's Rental Fee	State Treasurer
5.387	0136	U of I Hospital Services	Public Aid
5.192	0072	Underground Storage Tank	State Fire Marshal
5.234	0261	Underground Resources Conservation Enforcement	Natural Resources
5.430	0418	University Grant Fund	Secretary of State/Illinois Student Assistance Comm.
5.263	0294	Used Tire Management	Environmental Protection Agency
	0963	Vehicle Inspection	Environmental Protection Agency

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 23 of 23
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	
		REVISION NUMBER
		01-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0593	Video Conferencing User	Community College Board
5.424	0184	Violence Prevention	Violence Prevention Authority
5.130	0929	Violent Crime Victims Assistance	Attorney General
5.263	0624	Vital Records Automation	Public Health
5.238	0270	Water Pollution Control Revolving	Environmental Protection Agency
5.355	0163	Weights and Measures	Agriculture
5.21	0041	Wildlife and Fish	Natural Resources
5.445	0504	Wildlife Prairie Park	Secretary of State
	0613	Wireless Carrier Reimbursement	Central Management Services
	0612	Wireless Service Emergency	Central Management Services
5.334	0332	Workers' Compensation Revolving	Central Management Services
5.282	0128	Youth Alcoholism and Substance Abuse Prevention	Human Services
5.119	0910	Youth Drug Abuse Prevention	Human Services

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.40 1 of 9
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - FEDERAL TRUST FUNDS	
		REVISION NUMBER
		01-001

ALPHABETIC LISTING OF FUNDS

FEDERAL TRUST FUNDS

<u>30 ILCS 105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0991	Abandoned Mined Lands Reclamation Council Federal Trust	Natural Resources
5.325	0349	AFDC Opportunities	Illinois Community College Board
	0439	Agricultural Marketing Services	Agriculture
	0826	Agriculture Federal Projects	Agriculture
	0689	Agriculture Pesticide Control Act	Agriculture
5.13	0646	Alcoholism and Substance Abuse	Human Services
	0988	Attorney General Federal Grant	Attorney General
5.143	0875	Community Development/Small Cities Block Grant	Commerce & Community Affairs
5.145	0876	Community Mental Health Services Block Grant	Human Services
5.144	0871	Community Services Block Grant	Commerce & Community Affairs

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.40 2 of 9
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - FEDERAL TRUST FUNDS	REVISION NUMBER
		01-001

<u>30 ILCS 105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0547	Correctional Special Purpose Trust	Corrections
	0488	Criminal Justice Trust	Illinois Criminal Justice Information Authority
	0566	DCFS Federal Projects	Children and Family Services
	0616	DCFS Local Effort Day Care Program	Human Services
	0684	DCFS Refugee Assistance	Children and Family Services
	0592	DHS Federal Projects	Human Services
	0408	DHS Special Purpose Trust	Human Services
	0662	DMH/DD Federal Projects	Human Services
	0894	D.N.R. Federal Projects	Natural Resources
5.326	0347	Employment and Training	Human Services
	0116	Employment Security Administration	Employment Security
	0350	Employment Security Job Training Partnership	Commerce & Community Affairs
	0737	Energy Administration Fund	Commerce and Community Affairs
5.203	0079	Exxon Oil Overcharge Settlement Fund	Treasurer/Commerce and Community Affairs

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.40 3 of 9
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - FEDERAL TRUST FUNDS	REVISION NUMBER
		01-001

<u>30 ILCS 105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0491	Federal Aid Disaster	Emergency Service and Disaster
	0497	Federal Civil Preparedness Administrative	Emergency Service and Disaster
	0092	Federal Congressional Teacher Scholarship Commission Program	Illinois Student Assistance
	0859	Federal Energy	Commerce and Community Affairs
	0492	Federal Hardware Assistance	Emergency Management Agency
	0433	Federal High Speed Rail Trust	Transportation
	0726	Federal Industrial Services	Commerce & Community Affairs
	0095	Federal/Local Airport	Transportation
	0853	Federal Mass Transit Trust	Transportation
	0851	Federal Moderate Rehabilitation Housing	Commerce & Community Affairs
	0343	Federal National Community Services Grant	Human Services
	0665	Federal Reserve Recall	Student Assistance Commission
	0701	Federal Student Incentive Trust	Illinois Student Assistance Commission
	0663	Federal Student Loan	Student Assistance Commission
5.324	0333	Federal Support Agreement Revolving	Military Affairs

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.40 4 of 9
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - FEDERAL TRUST FUNDS	
		REVISION NUMBER
		01-001

30 ILCS <u>105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0765	Federal Surface Mining Control and Reclamation	Mines & Minerals
	0181	Federal Telecommunication & Information Infrastructure Assistance Program	Lt. Governor
	0670	Federal Title IV Fire Protection Assistance	Natural Resources
	0734	Federal Vocational Education Advisory Council	State Board of Education
	0580	Fire Prevention Division	State Fire Marshal
	0443	Flood Control Land Lease	Natural Resources
	0086	Forest Reserve	Natural Resources
	0447	G.I. Education	Veterans' Affairs
	0908	Governor's Office Federal Grants	Governor
	0819	Governors' Office of Volunteer Resources Federal Grant	Governor
	0983	Higher Education Title II	Board of Higher Education
	0657	Illinois Arts Council Federal Grant	Illinois Arts Council
	0818	Illinois Commerce Commission Federal Projects Grant	Commerce Commission

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	09.50.40 5 of 9
PROCEDURE	FUND LISTING - FEDERAL TRUST FUNDS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

<u>30 ILCS 105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0519	Illinois Community College Board	Illinois Community College Board
	0904	Illinois State Police Federal Projects	State Police
	0191	Indoor Radon Mitigation	Nuclear Safety
	0820	Institute of Natural Resources Resources Federal Projects Grant	Commerce and Community Affairs/Natural Resources
5.106	0883	Intra-Agency Services	Commerce & Community Affairs
	0913	Job Training Partnership	Commerce & Community Affairs
	0911	Juvenile Justice Trust	Human Services
	0923	Law Enforcement Officers Training Board Federal Projects	Law Enforcement Training & Standards Board
	0470	Library Services	Secretary of State
	0811	Lt. Governor's Federal Project Grant	Lt. Governor
	0636	Local Government Affairs Federal Trust	Commerce & Community Affairs
5.142	0870	Low Income Home Energy Assistance Block Grant Fund	Commerce & Community Affairs
	0526	Maintenance & Calibration	Emergency Management Agency

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	09.50.40 6 of 9
PROCEDURE	FUND LISTING - FEDERAL TRUST FUNDS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

<u>30 ILCS 105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0062	Maternal & Child Health Services	Human Services
5.141	0872	Maternal & Child Health Services Block Grant	Human Services
	0077	Mines and Minerals Underground Injection Control	Natural Resources
	0791	National Center for Education Statistics	State Board of Education
	0855	National Flood Insurance Program	Natural Resources
	0484	Nuclear Civil Protection Planning	Emergency Services & Disaster
	0495	Old Age Survivors Insurance	Human Services
	0900	Petroleum Violation	Natural Resources/Commerce and Community Affairs
	0131	Planning Council on Developmental Disabilities	Illinois Planning Council on Developmental Disabilities
5.140	0873	Preventive Health and Health Services Block Grant	Human Services
	0838	Public Health Federal Projects Projects Fund	Human Services
	0063	Public Health Services	Human Services

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.40 7 of 9
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - FEDERAL TRUST FUNDS	
		REVISION NUMBER
		01-001

30 ILCS <u>105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0798	Rehabilitation Services Elementary & Secondary Education Act	Human Services
	0239	SBE Department of Health and Human Services	State Board of Education
	0392	SBE Federal Department of Labor Federal Trust	State Board of Education
	0656	SBE Job Training Partnership Act	State Board of Education
	0410	SBE Federal Department of Agriculture	State Board of Education
	0182	SBE Federal Department of Commerce	State Board of Education
	0561	SBE Federal Department of Education	State Board of Education
	0183	SBE Federal National Community Service	State Board of Education
	0500	SBE National Science Foundation	State Board of Education
	0399	SBE U.S. Environmental Protection	State Board of Education
	0176	Secretary of State Federal Projects	Secretary of State
	0396	Senior Health Insurance Program	Insurance
	0618	Services for Older Americans	Aging

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.40 8 of 9
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - FEDERAL TRUST FUNDS	
		REVISION NUMBER
		01-001

<u>30 ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0351	SLIAG (State Legalization Impact Assistance Grant)	Human Rights Commission
5.146	0935	Social Services Block Grant	Human Services
	0090	Special Federal Grant Projects	State's Attorneys Appellate Prosecutor
	0607	Special Projects Division	Human Rights
	0117	State Appellate Defender Federal Trust	State Appellate Defender
	0217	State Postsecondary Review Program	Student Assistance Commission
	0664	Student Loan Operating	Student Assistance Commission
	0269	Supreme Court Federal Projects	Supreme Court
	0861	Tennessee Valley Authority Local Trust Fund	Revenue
	0052	Title III Social Security and Employment Service	Department of Employment Security
	0055	Unemployment Compensation Special Administration	Department of Employment Security
	0404	Urban Planning Assistance	Commerce & Community Affairs
	0065	U.S. Environmental Protection	Environmental Protection Agency

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	09.50.40 9 of 9
PROCEDURE	FUND LISTING - FEDERAL TRUST FUNDS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

30 ILCS <u>105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0700	USDA Women, Infants and Children	Human Services
	0897	Veteran's Affairs Federal Projects	Veteran's Affairs
	0081	Vocational Rehabilitation	Human Services
	0887	Water Resources Federal Projects	Natural Resources
	0476	Wholesome Meat	Agriculture
	0552	Workforce Development	Commerce & Community Affairs

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.50 1 of 11
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		January 1, 2000
PROCEDURE	FUND LISTING - STATE TRUST FUNDS	
		REVISION NUMBER
		00-002

ALPHABETIC LISTING OF FUNDS

STATE TRUST FUNDS

30 ILCS <u>105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0358	Abandoned Mined Lands Reclamation Council State Trust Fund	Natural Resources
	0801	A.G. State Projects & Court Order Distribution	Attorney General
	0153	Agrichemical Incident Response Trust Fund	Agriculture
	0440	Agricultural Master Fund	Agriculture
	0257	AML Reclamation Set Aside	Natural Resources
	0416	Armory Rental Fund	Military Affairs
	0967	Attorney General Forfeited Property Administration	Attorney General
	0252	Blue Waters Ditch Flood Control Project	Transportation
	0122	Carnegie Foundation Grant	State Board of Education
	0617	CDB Contributory Trust	Capital Development Board
5.175	0096	Cemetery Consumer Protection	Comptroller
	0241	Chief State School Officers	State Board of Education
	0957	Child Support Enforcement Trust	Public Aid

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.50 2 of 11
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - STATE TRUST FUNDS	
		REVISION NUMBER
		01-001

30 ILCS <u>105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>

	0371	CMS Special State Projects Trust	Central Management Services

	0668	College Savings Pool Administrative Trust	Treasurer

	0462	Commercial Consolidation	Comptroller

	0824	Commodity Trust	Agriculture

	0177	Comprehensive Health Board Payroll Trust	Comprehensive Health Insurance Board

	0577	Community College Health Insurance Security	CMS/Comptroller/SURS

	0112	Comptroller's Audit Expense Revolving	Comptroller

	0199	Comptroller's "SAMS" Project Trust	Comptroller

	0231	Correctional Recoveries Trust	Corrections

5.241	0188	County and Mass Transit District	Revenue

	0869	County Automobile Renting Tax	Revenue

5.252	0190	County Option Motor Fuel Tax	Revenue

	0219	County Public Safety Retailers Occupation Tax	Revenue

	0916	County Vehicle Replacement Tax	Revenue

	0084	County Water Commission Tax	Revenue

5.385	0335	Criminal Justice Information Projects	Criminal Justice Information Authority

	0419	DCCA Projects	Commerce & Community Affairs

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.50 3 of 11
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		January 1, 2000
PROCEDURE	FUND LISTING - STATE TRUST FUNDS	
		REVISION NUMBER
		00-002

<u>30 ILCS 105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0582	DCFS Special Purposes Trust	Children & Family Services
	0921	DHS Recoveries Trust	Human Services
	0642	DHS State Projects	Human Services
	0408	DHS Special Purpose Trust	Human Services
	0690	DMH/DD Private Resources	Human Services
	0884	D.N.R. Special Projects	Natural Resources
	0978	Deferred Lottery Prize Winners Trust	Lottery
	0830	Department on Aging State Projects	Aging
	0251	Department of Labor Special State Trust	Labor
	0200	Direct Deposit Administration	Comptroller
	0033	Disaster Relief	Emergency Management Agency
	0808	DPA Special Purpose Trust	Public Aid
	0606	Drycleaner Council State Trust	Drycleaners Environmental Response Council
	0098	Duquoin State Fair Harness Racing Trust	Agriculture
	0075	East St. Louis Development Authority State Trust	East St. Louis Development Authority
	0502	Early Intervention Services Revolving	Human Services
	0996	Educational Labor Relations Board Fair Share Trust	Illinois Educational Labor Relations Board

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.50 4 of 11
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		January 1, 2000
PROCEDURE	FUND LISTING - STATE TRUST FUNDS	REVISION NUMBER
		00-002

<u>30 ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0540	Electronic Benefits Transfer	Human Services
	0610	Energy Assistance Contribution	Commerce & Community Affairs
5.85	0845	Environmental Protection Trust	Environmental Protection Agency
	0154	E.P.A. Court Ordered Trust	Environmental Protection Agency
	0074	E.P.A. Special State Projects trust	Environmental Protection Agency
	0338	Federal HOME Investment Trust	Revenue
	0202	Flexible Spending Account	Central Management Services
	0659	Garnishment	Comptroller
	0786	General Assembly Retirement Excess Benefit	General Assembly Retirement System
	0481	General Assembly Retirement System	General Assembly Retirement System
	0457	Group Insurance Premium	Central Management Services
	0123	Hansen-Therkelsen Memorial Deaf Student College	Human Services
	0138	Home Rule Municipal Retailers Occupation Tax	Revenue
	0139	Home Rule County Retailers Occupation Tax	Revenue
5.353	0097	Home Rule Municipal Soft Drink Retailers' Occupation Tax	Revenue
	00461	IHFA Medicaid Provider Payment	Public Aid

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.50 5 of 11
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		January 1, 2000
PROCEDURE	FUND LISTING - STATE TRUST FUNDS	
		REVISION NUMBER
		00-002

<u>30 ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0994	Illinois Agricultural Loan Guarantee	Farm Development Authority
	0296	Illinois Executive Mansion Trust	Office of the Governor
	0205	Illinois Farmer and Agri- Business Loan Guarantee	Illinois Farm Development Authority
	0390	Illinois Habitat Endowment Trust	Natural Resources
	0475	Illinois Municipal Retirement	Illinois Municipal Retirement
	0557	Illinois Prepaid Tuition Trust	ISAC
	0271	Illinois Racing Board Charity	Racing Board
	0280	Illinois Racing Board Grant	Racing Board
	0119	Illinois Rural Bond Bank Trust	Illinois Rural Bond Bank
	0595	Illinois Rural Rehabilitation	Agriculture
	0450	Illinois State Toll Highway Construction	Illinois State Toll Highway Authority
	0455	Illinois State Toll Highway Revenue	Illinois State Toll Highway Authority
	0529	Illinois State Board of Investments	Illinois State Board of Investments
	0178	Illinois Summer School for the Arts Grant	Summer School for the Arts
	0452	Illinois Tourism Tax	Revenue
	0359	IMSA Special Purposes Trust	Math & Science Academy

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	09.50.50 6 of 11
PROCEDURE	FUND LISTING - STATE TRUST FUNDS	EFFECTIVE DATE January 1, 2000
		REVISION NUMBER 00-002

<u>30 ILCS 105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0834	Institute of Natural Resources Resources Special Projects	Commerce & Community Affairs/Natural Resources
	0254	Intergovernmental Cooperation Conference	Intergovernmental Cooperation Commission
	0195	IPTIP Administrative Trust	Treasurer
	0773	ISAC Loan Purchase Program Payroll Trust	Illinois Student Assistance Commission
	0161	ISBE GED Testing	State Board of Education
	0162	ISBE School Bus Driver Permit	State Board of Education
	0159	ISBE Teacher Certificate Institute	State Board of Education
	0931	J.J. Wolf Memorial for Conservation Investigation	Natural Resources
	0787	Judges Retirement Excess Benefit	Judges Retirement System
	0477	Judges Retirement System	Judges Retirement System
	0441	Kaskaskia Commons Permanent	Comptroller
	0858	Land Reclamation	Natural Resources
	0465	Land & Water Recreation	Natural Resources

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.50 7 of 11
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		January 1, 2000
PROCEDURE	FUND LISTING - STATE TRUST FUNDS	
		REVISION NUMBER
		00-002

<u>30 ILCS 105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0379	Law Enforcement Officers Training Board State Projects	Law Enforcement Training & Standards Board
5.104	0893	Library Trust	Secretary of State
	0193	Local Government Health Insurance Reserve	Central Management Services
5.240	0189	Local Government Tax	Revenue
	0120	MacArthur Foundation	State Board of Education
	0841	Metro East Mass Transit District Tax	Revenue
	0337	Metropolitan Pier and Exposition Authority Trust	Revenue
	0868	Municipal Automobile Renting Tax	Revenue
	0650	Municipal Economic Development	Treasurer
	0917	Municipal Vehicle Replacement Tax	Revenue
	0951	Narcotics Profit Forfeiture	State's Attorneys Appellate Prosecutor
	0069	Natural Heritage Endowment Trust	Natural Resources
5.426	0088	Non-Home Rule Retailers' Occupation Tax	Revenue

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.50 8 of 11
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - STATE TRUST FUNDS	
		REVISION NUMBER
		01-001

<u>30 ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0460	Payroll Consolidation	Comptroller
	0207	Pollution Control Board State Trust	Pollution Control Board
5.193	0992	Prairie State 2000	Prairie State 2000 Authority
	0401	Protest	Treasurer
	0421	Public Aid Recoveries Trust	Public Aid/Human Services
5.37	0409	Public Building	Capital Development Board
	0896	Public Health Special State Projects	Human Services
	0248	Racing Board Fingerprint License	Racing Board
	0685	Rate Adjustment	Treasurer
	0629	Real Estate Recovery	Banks and Real Estate
	0741	RTA Public Transportation Tax	Revenue
	0812	RTA Sales Tax	Revenue
	0213	Response Contractors Indemnification	Attorney General
	0436	Safety Responsibility	Secretary of State
	0513	Salem Civic Center Law Trust	Revenue
	0431	Second Injury	Treasurer

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.50 9 of 11
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		January 1, 2000
PROCEDURE	FUND LISTING - STATE TRUST FUNDS	
		REVISION NUMBER
		00-002

<u>30 ILCS 105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0295	Secretary of State Interagency Grant	Secretary of State
	0890	Secretary of State International International Registration Plan	Secretary of State
	0274	Self-Insurers Administration	Industrial Commission
	0940	Self-Insurers Security	Industrial Commission
	0210	Self-Sufficiency Trust	Human Services
	0882	Sheffield February 1982 Agreed Order	Nuclear Safety
	0204	Social Security Administration	Comptroller
	0058	Social Security Contribution	State Employees Retirement System
	0229	Sports Facilities Tax Trust	Sports Facilities Authority
	0361	State Appellate Defender State Projects	State Appellate Defender
	0110	State Board of Education State Trust	State Board of Education
	0602	State Cooperative Extention Service Trust	Agriculture
	0788	State Employees Retirement Excess Benefit	State Employees Retirement System
	0479	State Employees' Retirement System	State Employees Retirement System

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.50 10 of 11
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	FUND LISTING - STATE TRUST FUNDS	
		REVISION NUMBER
		01-001

<u>30 ILCS 105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0056	State Employees Unemployment Benefit	Department of Employment Security
	0835	State Fair Promotional ActivitiesAgriculture	
	0512	State, Federal Income Withholding	Comptroller
	0658	State Off-Set Claims	Comptroller
	0376	State Police Motor Vehicle Theft Prevention Trust	State Police
5.110	0448	State Projects	Human Services
	0932	State Treasurer Court Ordered Escrow	Treasurer
	0703	State Whistleblower Reward and Protection	Attorney General
	0525	Statewide Grand Jury Prosecution	Attorney General
	0676	Student Assistance Commission Student Loan	Illinois Student Assistance Commission
	0230	Supreme Court Special State Projects	Supreme Court
	0583	Tax Suspense Trust	Revenue
	0203	Teacher Health Insurance Security	Central Management Services
	0789	Teachers Retirement Excess Benefit	Teachers Retirement System
	0473	Teachers' Retirement System	Teachers Retirement System
	0615	Transfer Tax Collection Suspense Trust	Treasurer

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.50 11 of 11
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		January 1, 2000
PROCEDURE	FUND LISTING - STATE TRUST FUNDS	
		REVISION NUMBER
		00-002

30 ILCS <u>105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0172	Transient Merchants' Trust	Attorney General
	0827	U.S. Savings Bond-Series EE	Comptroller
	0482	Unclaimed Property Trust	Financial Institutions
	0501	Veterans Affairs State Projects	Veterans' Affairs
	0485	Warrant Escheat	Comptroller
	0124	Workers' Compensation Benefit Trust	Industrial Commission

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
		11.20.20 5 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 1997
PROCEDURE	APPROPRIATION TRANSFERS	REVISION NUMBER
		98-001

NOTE: The Comptroller will reject transfers when a one to one relationship does not exist.

Agency Transfer Information

- (14) Enter the total amount of appropriations (budget lines) transferred (total of all # (13)'s in whole dollars.)
- (15) Enter the total current year appropriation (budget line) transfers previously approved and pending from the fund indicated in space (3) in whole dollars. Appropriation (budget line) transfers which offset one another should not be included in the total of appropriation (budget line) transfers.
- (16) Enter the total of (14) (total amount of appropriations (budget lines) transferred) and (15) (total amount of appropriations (budget lines) previously transferred) in whole dollars.
- (17) Enter an amount equal to 2% of the total appropriation (budget line) for the agency indicated in space (1) from the fund indicated in space (3) for the following objects as allowed by statute: Personal Services; Extra Help; Student and Inmate Compensation; State Contribution to Retirement; State Contribution to Social Security; State Contribution to Group Insurance; Contractual Services; Travel; Commodities; Printing; Equipment; EDP; Operation of Automotive Equipment; Telecommunications Services; Travel and Allowance for Committed, Paroled and Discharged Prisoners; Library Books; Federal Matching Grants for Student Loans; Refunds; Workmen's Compensation, Occupational Disease; Tort Claims; and Awards and Grants (Institutions of Higher Education).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
		11.20.20 6 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	APPROPRIATION TRANSFERS	REVISION NUMBER
		01-001

(18) The amount in space (16) should be subtracted from the amount in space (17) (C-B) and entered here. If this amount becomes negative, the transfer authorization will not be processed but will be returned by the Comptroller. If 0, enter 0.

(19) Enter the reason the transfer is necessary (attach extra sheets if needed).

Agency Authorization

(20) Signature of person requesting the transfer, title and date the form was prepared. Only non-coded agencies are not required to sign as requesting, but approval box must be completed.

(21) Signature(s) of official(s) approving the transfer, title(s)
(22) and date(s) the form was approved. Agencies that require only the signature of the agency head (non-coded) should sign the Appropriation Transfer Authorization form in one of the signature blocks marked "Approved".

(23) When processed, the Office of the Comptroller will sign and date the form here.

DISTRIBUTION

When the transfer is processed by the Comptroller's Office, copies will be made and sent to:

- . Originating agency
- . Treasurer - Warrant Division
- . Bureau of the Budget

If the transfer is not processed by the Comptroller's Office either because it does not meet the conditions imposed by Section 13.2 or has not been properly completed, the form will be sent back to the agency for corrections.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.50.10 1 of 22

SUB-SECTION REFERENCE

EFFECTIVE DATE

July 1, 2000

PROCEDURE ALPHABETIC INDEX OF EXPENDITURE ITEMS

REVISION NUMBER

01-001

*** A L E R T ***

The function of this index is to identify some of the detail expenditure accounts (object) most frequently used in the way that they are most frequently used. The account (object) cited will not be correct in every instance. The selection of the proper account depends on both the item purchased and the purpose to which the item is used.

For instance, the correct detail object (object) for a water heater is 1223 if it is purchased to replace a damaged unit, i.e. repair and maintenance of real property purpose. However, the correct detail object (object) for the same water heater would be 6671 if it is purchased to be used in connection with a new construction project or 6625 if purchased for a remodeling and renovation project.

* All equipment (1500) line items, \$100 or less must be charged to appropriate commodities detail object (object) 1394-1398 with the exception of library books.

A

1335	Abrasives, Highway use	1399	Aluminum sulphate solution--water
1310	Abrasives, non-highway use		plant use
1391	Acetic Acid--household use	1522	Ambulances
1350	Acetic Acid--medical use	1246	Ambulance service, Payment to
1310	Acetylene gas		Provider
1510	Adding machines*	1391	Ammonia--household and laundry use
1304	Adding machine paper	1350	Ammonia--medicinal use
1289	Address record services	1310	Ammonia--power plant use
1510	Addressing machines	1399	Ammunition
1510	Addressographs*	1599	Amplifiers*
1394	Addressograph plates*	1550	Anemometers
1273	Advertising	1570	Animals--purchased for farm
1540	Agricultural implements*		production*
1223	Air-conditioning Installation and Repair	1360	Animals--purchased for food
1522	Airplanes	1350	Animals--purchased for laboratory use
1232	Airplane rental (except when chargeable	1289	Animals-slaughter (service for food)
	to travel--1291)	1896	Antifreeze-automotive
1222	Airplane repairs and rebuilding	1345	Antifreeze (off-road equipment use)
1332	Alcohol, wood--industrial and shop use	1540	Anvils*
1310	Alcohol, wood--mechanical use	1370	Aprons
1560	Almanacs--library	1289	Armored car service
1275	Almanacs--other	1561	Artifacts, for exhibits

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.50.10 2 of 22

SUB-SECTION REFERENCE

EFFECTIVE DATE

July 1, 2000

PROCEDURE ALPHABETIC INDEX OF EXPENDITURE ITEMS

REVISION NUMBER

01-001

1248	Ash and garbage removal	1394	Baskets, letter-waste
1304	Ash trays--disposable	1396	Baskets, test tube
1510	Ash trays--office use*	1397	Baskets, hanging, laundry
1530	Ash trays--institutional use	1398	Baskets, bushel*
1540	Asphalt repairing equipment*	1530	Baskets: storeroom*
4461	Assistance Payments to Individuals	1350	Bath, eye (cup)
1277	Association dues	1370	Bathing suits
1560	Atlases*	1223	Bathtubs*
1396	Atomizers	1398	Bats, baseball
1244	Attorney fees	1540	Battery charger
1540	Auger, post hole*	1893	Batteries--charging of auto
1899	Automobile license plates	1730	Batteries--communication equipment
1521	Automobile, passenger*	1399	Batteries--flashlight
1395	Awls	1894	Batteries--motor vehicle
1223	Awnings, repair & maintenance	1332	Batting, cotton
1395	Axes	1332	Beads, glass or composition
1894	Axles, auto	1550	Beakers, laboratory
		1397	Beaters: carpet and egg
		1392	Bedding materials--for animals
1399	Badges	1530	Beds and bed springs*
1304	Other temporary badges, office and/or identification	1391	Bed pads and spreads
1392	Bags, grain	1396	Bed pans
1397	Bags, Laundry*	1392	Bees
1399	Bags, paper	1599	Beehives
1396	Bags, ice*	1332	Beeswax--industrial use
1392	Baling wire--hay press use	1223	Bells, door
1223	Balls: float, rubber and siphon	1894	Belt dressing
1399	Balls: base, tennis and golf	1223	Belting, belt hooks and lacing
1599	Ball, bowling, billiard, pool*	1530	Benches, hall*
1350	Bandages	1599	Benches, lawn
1289	Banners	1540	Benches, shop*
1599	Barges	1223	Bibs, compression and hose
1599	Barrels*	1560	Bibles*
1399	Barricade signs	1599	Billiard, cues and tables (set)*
1398	Baseball equipment: bats, gloves, masks, etc.	1510	Billing machine*
1391	Basin corks and stops	1540	Binders, grain*
1391	Basin: granite or tin	1304	Binders, loose-leaf and pamphlets

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.50.10 3 of 22

SUB-SECTION REFERENCE

EFFECTIVE DATE

July 1, 2000

PROCEDURE ALPHABETIC INDEX OF EXPENDITURE ITEMS

REVISION NUMBER

01-001

1392 Binder twine	1560 Bookbinding, magazines and periodicals (library use)
1530 Bird cages*	1560 Bookbinding, rebinding of books (library use)
1350 Birds--laboratory use	1510 Bookcase--office use*
1398 Birds--non-laboratory and non-farm use	1561 Bookcases--institutional use*
1399 Birdseed	1370 Boots: leather and rubber
1395 Bits, auger	1540 Boring machines*
1599 Blackboards, portable*	1396 Bottles *medical, scientific and laboratory supplies): drop, glass stoppered, hot water, medicine and nursing
1391 Blacking, shoe--non-industrial use	1397 Bowls: chopping, food and wash (moveable)
1289 Blacksmithing	1394 Boxes*
1399 Blank keys	1395 Braces, carpenters' ratchet
1391 Blankets: cotton and woolen	1332 Braid, elastic
1398 Blankets, horse*	1894 Brake parts (auto or truck)
1396 Blankets, rubber*	1540 Brake testing equipment and meters*
1399 Blasting powder and supplies	1391 Brass polish
1391 Bleaches	1332 Brass sheets and castings (industrial)
1392 Block salt	1540 Brick conveyors*
1530 Blocks, butcher*	1223 Bricks
1350 Blood plasma	1398 Bridles and bridle bits
1304 Blotters	1599 Briefcases and bags*
1370 Blouses	1332 Bronze castings (industrial)
1540 Blow torches*	1397 Brooms*
1540 Blowers, portable*	1332 Broom corn, sticks and twine
1391 Bluing	1304 Brushes (office supplies): typewriter
1280 Blueprinting	1397 Brushes*
1510 Blueprint machine*	1229 Brushes (equipment parts and fittings): carbon
1304 Blueprint paper	1230 Brushes (equipment parts and fittings--in-house repair and maintenance): carbon
4496 Boarding out State wards, Payments to Providers	1397 Buckets: galvanized, mop, tin and wood
1397 Boards: bread, ironing and meal*	1530 Buffets*
1522 Boats	1223 Bulbs, electric
6671 Boilers, installation & repair	1392 Bulbs, plants
1310 Boiler compound	1510 Bulletin boards
1223 Boiler inspection & repair panes	1894 Bumpers, auto
1370 Bonnets	1399 Bunting
1560 Books, library	
1394 Books*	

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
		11.50.10 4 of 22
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	ALPHABETIC INDEX OF EXPENDITURE ITEMS	REVISION NUMBER
		01-001

1530	Bureaus*	1310	Carborundum: cloth, paper and paste
1247	Burial expenses (institutions)	1510	Card index cases*
1332	Burlap	1302	Cards, business
1398	Burners, Bunsen*	1304	Cards, index (not printed)
1396	Burrs, medical*	1399	Cards, playing
1395	Burrs, other*	1685	Cards, punch
1224	Bushings	1248	Carpets, cleaning
1522	Busses, automobile*	1397	Carpet beaters
1397	Butchers' steel	1223	Carpets, repair or minor maintenance of
1332	Buttons (clothes)--industrial use		wall-to-wall carpeting
	C	6671	Carpets and carpet padding
6671	Cabinets	1530	Carpet sweepers*
1730	Cable	1304	Car seals (grain inspector use)
1729	Cablegrams	1205	Cartage
1530	Cafeteria equipment*	1399	Cartons
1510	Calculators*	1395	Carton opener
1304	Calendars (including pads and stands)	1399	Cartridges
1332	Calico--industrial use	1540	Carts, hand and hose*
1395	Calipers	1394	Cases*
1332	Cambric--industrial use	1394	Cashboxes (tin, small)
1599	Cameras	1399	Caskets
1550	Cameras--scientific use*	1332	Casters--industrial use
1530	Candelabra*	1221	Casters (replacement)
1396	Canes	1332	Casting (industrial)
1399	Candles	1350	Catheters
1599	Canoe	1223	Cement
1397	Can openers	1332	Cement, leather
1530	Canopies (kitchen)*	1540	Cement mixer (power driven)*
1332	Canvas cloth--industrial use	1332	Cement, rubber--industrial use
1370	Canvass suits	1304	Cement, rubber--office use
1396	Cans, medical use	1550	Centrifuges*
1397	household use	1395	Chains
1370	Caps (clothing)	1394	Chair pads--office use*
1396	Caps, ice	1304	Chalk, blackboard
1304	Carbon paper	1310	Chalk, carpenters
1391	Carbon tetrachloride-cleaning	6671	Chandeliers (installed in office)*
1399	Carbon tetrachloride--refill of fire	1399	Charcoal--cooking
	extinguishers	1341	Charcoal--heating fuel
		1392	Charcoal--use by poultry

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.50.10 5 of 22

SUB-SECTION REFERENCE

EFFECTIVE DATE

July 1, 2000

PROCEDURE ALPHABETIC INDEX OF EXPENDITURE ITEMS

REVISION NUMBER

01-001

1304	Charts	1229	Clock repairs
1510	Check protectors*	1530	Clock--institutional use*
1391	Cheesecloth	1510	Clock--office use*
1310	Chemicals, industrial use	1599	Clocks--time and watchmen's*
1350	Chemicals, laboratory and medical use	1332	Cloth (industrial uses): awning, bedding, lamp, shade, mattress and towel
1391	Chemicals, household use	1391	Cloth (household uses): cleaning oil, scrubbing, table and tray
1370	Chemise	1530	Clothes washers & dryers
1530	Chest	1397	Clothes hangers
1540	Chest, tools*	1530	Clothes lockers--institutional use*
1397	China bowls and dishes	1510	Clothes lockers--office use*
1395	Chisels*	1530	Clothes trees--institutional use
1550	Chisels, bone*	1510	Clothes trees--office use*
1399	Christmas greens and trees	1370	Clothing
1599	Christmas trees--artificial*	1341	Coal
1540	Churns*	1370	Coats (clothing)
1399	Cigars and cigarettes	1397	Coffee grinders (hand-driven)*
1335	Cinders, melting ice	1530	Coffee grinders (power-driven)
1223	Circuit breakers	1340	Coke
1275	City directories	1397	Colanders*
4421	Claims for personal injuries of employees (doctor's hospital and other medical bills-reimbursement to employee)	1391	Combs, hair
1350	Clamps, artery	1391	Comforters
1395	Clamps, furniture*	1223	Commodities
1350	Cleaners, test tube	1391	Compacts
1248	Cleaning buildings, carpets and windows	1395	Compasses, carpenters'
1391	Cleaning compounds	1540	Compressor, air (complete)
1540	Cleaning, machinery for*	1510	Comptometers*
1397	Cleavers	1540	Concrete mixers*
1245	Clergyman's fees (non-employee)	1540	Condensers, electric and steam*
1395	Clevis*	1223	Conductor pipe and fittings
1550	Clinical instruments*	1397	Cooking utensils
1304	Clipboards, office	1530	Coolers, water*
1396	Clipboards, medical	1223	Copper, sheet (used as maintenance material)
1395	Clippers, bolt	1332	Copper, sheet (used as shop material)
1599	Clippers, hair (electrical)*	1223	Copper wire (electric)
1540	Clippers, livestock*	1394	Copy holders (stenographer's)
1289	Clipping service (news)		

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.50.10 6 of 22

SUB-SECTION REFERENCE

EFFECTIVE DATE

July 1, 2000

PROCEDURE ALPHABETIC INDEX OF EXPENDITURE ITEMS

REVISION NUMBER

01-001

1221	Cord lamp	1397	Cutter (bread and other foods)
1397	Corer, apple and cabbage	1395	Cutters, glass
1397	Corkscrews	1540	Cutters, pipe (hand)*
1540	Corn Planters*	1245	Cutting meat (smoking, etc.)
1391	Cosmetics	1239	Cylinder, rental
1530	Cots (sleeping)*		
1599	Counters, mechanical*		D
1223	Couplings, conduit and pipe	4489	Damage by State-owned cars and trucks (property damage claims)
1266	Court costs	1235	Data processing equipment, rental of
4483	Court of Claims Awards - Crime victims assistance	1681	Data processing equipment, rental of
4484	Court of Claims Awards - Crime victims assistance provider payments	1394	Dating stamps*
4485	Court of Claims Awards - General Claims	4494	Day Care Provider Payments
4486	Court of Claims Awards - All other	1894	Defrosters, auto
1266	Court reports	1550	Dental instruments*
1223	Covering, pipe	1246	Dental plates (made by dental laboratory)
1894	Covers, seat (automobile)	1246	Dental services (to non-State wards), Payment to Provider
1530	Cradles*	1350	Dental supplies
1304	Crayon	1391	Deodorants
1395	Crochet hooks and needles	1530	Desks, institutions*
1397	Crocks and crockery	1510	Desks, office*
1398	Croquet sets	1561	Desks, school*
1395	Crowbar	1530	Desk lamps (institution use)*
1397	Cruets (vinegar, oil, etc.)	1510	Desk lamp
1540	Crusher, stone*	1394	Desk pads and shears
1396	Crutches and crutch tips	1510	Desk tops (glass or compressed material)*
1398	Cues, billiard and pool	1221	Desk tops, glass (replacements)
1540	Cultivators*	1304	Diaries
1391	Cups, paper	1246	Diagnostic services
1395	Cups, grease	1370	Diaper
1396	Cups, invalid	1510	Dictaphone*
1397	Cups, (household uses)	1394	Dictionaries*
6671	Curtain	1540	Dies and taps*
6671	Curtain rods and poles	1304	Diplomas
1530	Curtain stretchers*	1397	Dippers
1397	Cutlery		

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.50.10 7 of 22

SUB-SECTION REFERENCE

EFFECTIVE DATE

July 1, 2000

PROCEDURE ALPHABETIC INDEX OF EXPENDITURE ITEMS

REVISION NUMBER

01-001

1391	Disinfectants	1280	Duplicating service
1530	Dishwashers	1397	Dust pans--institution use
1397	Dishes (food and household uses)	1394	Dust Pans--office use
1350	Dishes, petri	1332	Dyes
1550	Disinfecting apparatus*	1399	Dynamite
1530	Disposal, garbage (unit)	1399	Dynamite caps and fuses
1310	Distilled water--battery use	1540	Dynamos*
1350	Distilled water--medical use		
1304	Dividers--office use		E
1233	Dock rent	1399	Ear plugs
1391	Doilies	1561	Educational exhibits*
4466	Domestic Services for Aided Persons	1397	Eggbeaters
4465	Domestic Services under Vocational Rehabilitation Program	1223	Elbows (conductor pipe and conduit)
1394	Door mats--office use	1399	Electric batteries (dry)
1397	Door mats--household use	1893	Electric batteries (storage)--motor vehicle use
1510	Drafting instruments, stools and tables*	1530	Electric Fans--institutional use*
6640	Drain tile	1510	Electric fans--office use
6671	Draperies*	1252	Electric light and power
1223	Draperies (repair)	1550	Electrical measuring instruments*
1510	Drawing instruments	1223	Electrical repairs to building
1304	Drawing paper	1540	Electric meters--power plant use*
1304	Drawing supplies--office use	1550	Electric meters--research and educational use*
1399	Drawing supplies (school)	1395	Electricians' tools
1205	Drayage	1540	Electrotype machines*
1540	Dredges*	1245	Elevator inspection fees
6674	Drinking fountains*	1223	Elevator repairs (building)
1391	Drinking water (bottled)	1247	Embalming
1239	Drinking water (services)	1399	Emblem (badge and star)
1350	Droppers, medicine	1310	Emery powder, cloth paper and paste
1350	Drugs	1896	Engine oil--automotive equipment
1289	Dry cleaning services--personal (wards)	1345	Engine oil--road use
1248	Dry cleaning services--institutional (drapes and smocks)	1540	Engines*
1540	Drying machinery*	1550	Engineering instruments*
		1245	Engineers (service of non-employees)
		1395	Engraving tools (hand)*

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.50.10 8 of 22

SUB-SECTION REFERENCE

EFFECTIVE DATE

July 1, 2000

PROCEDURE ALPHABETIC INDEX OF EXPENDITURE ITEMS

REVISION NUMBER

01-001

1302	Engraving: steel and copper plate	1510	Flags
1540	Ensilage cutter*	1395	Flashlights
1245	Entertainers	1223	Floats (plumbing)
1302	Envelopes	1540	Floor machines, scrapers, etc.*
1304	Erasers (rubber)	1391	Floor wax
1248	Exterminating services	1289	Flower, florist arranged (basket, spray, wreath, cut flowers)
1599	Extinguishers, fire*	1392	Flowers, plants, etc.
1130	Extra help (personal services)	1392	Flower pots
1350	Eyeglasses frames and lenses	1392	Flower seed
1229	Eyeglass repairs*	1395	Flue cleaners
	F	1304	Fluid, correction
1332	Fabric (industrial)	1391	Fly paper and swatters
1391	Face powder	1360	Food--for human consumption
1510	Fans, electric--office use*	1392	Food--for animals, fish, etc., not used for educational or laboratory purposes
1530	Fans, electric--institution use	1350	Food--for guinea pigs and other animals used for laboratory purposes
1395	Farm tools*	1530	Food carts and wagons*
1392	Feed (livestock)	1530	Food conveyors*
1350	Feeding cups	1245	Food grading services
1223	Ferrules (plumbing and steam fitting)	1398	Footballs
1392	Fertilizers	1550	Forceps*
1395	Files (tool)	1540	Forge, blacksmith's*
1391	Files fingernail	1395	Forks (small tools): garden hay, manure, pitch and stable
1399	Film (unprocessed)	1397	Forks, table
1561	Film (processed)	1540	Formers, pipe*
1350	Film X-ray	1395	Frames, hacksaw
1350	Filter paper	1205	Freight, express and drayage
1894	Filters, oil--vehicle use	1397	Fruit jars
1540	Filters, oil--power plant use	1247	Funerals
1599	Firearms	1350	Funnels, carbureting
6671	Fire alarms*	1397	Funnels, household
1229	Fire extinguishers--recharging and inspecting	1395	Funnels, mechanical
1540	Fire pumps*	1530	Furniture--institutional use*
1522	Fire trucks*	1510	Furniture--office use*
1550	First aid kits*	1332	Furniture--covering material
1223	Fittings, pipe		
1399	Fixing powder, photostat		

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.50.10 9 of 22

SUB-SECTION REFERENCE

EFFECTIVE DATE

July 1, 2000

PROCEDURE ALPHABETIC INDEX OF EXPENDITURE ITEMS

REVISION NUMBER

01-001

1304 Furniture polish--office use
 1391 Furniture polish--institutional use
 1399 Fuse powder and wire

G

1550 Galvanometers*
 1398 Games*
 1233 Garage rent
 1248 Garbage and ash removal
 1397 Garbage cans
 1251 Gas (utility)
 1342 Gas, bottled
 1899 Gasoline cans (automobile)
 1395 Gasoline cans (off-road use)
 1896 Gasoline for automobiles
 1345 Gasoline for other than automotive
 1599 Gasoline tanks for storage*
 1350 Gauze
 1394 Gavel
 1894 Generators, motor vehicle
 1540 Generators, power plant*
 1894 Glass, auto
 1350 Glass, optical
 1223 Glass window panes (replacement)
 1561 Globes (maps)*
 1370 Gloves: dress, rubber and work
 1350 Gloves, surgeons'
 1395 Gloves, welding
 1221 Glue--furniture repairing use
 1332 Glue--industrial use
 1304 Glue--office use
 1395 Goggles, welding*
 1599 Golf equipment*
 1370 Gowns (ordinary and surgeons')
 1350 Grain alcohol
 1395 Grain probes

4478 Grants for Educational Purposes-
 Direct payments to Sponsors of Child
 Nutrition Programs
 4474 Grants for Educational Purposes-
 Elementary and Secondary Education
 1392 Grass seed
 1397 Graters
 1223 Grates (stove, furnace and stoker),
 replacement
 1223 Gravel
 1310 Grease, lubricating
 1397 Griddles
 1530 Grinders, coffee and meat*
 1540 Grindstone*
 1332 Grommets
 1395 Grooving tools
 1599 Gymnasium apparatus*

H

1395 Hacksaw blades
 1395 Hacksaw frames
 1289 Haircuts
 1229 Half-soling shoes
 1302 Half-tone engraving
 1397 Hall mats*
 1530 Hall trees--institutional use*
 1510 Hall trees--office use*
 1540 Hammers, riveting*
 1395 Hammers (small tools): brick, claw,
 machinist, shoe and sledge
 1530 Hammocks*
 1397 Hampers, clothes*
 1540 Hand carts and trucks*
 1399 Handballs
 1398 Handcuffs
 1395 Handles and tools

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
		11.50.10 10 of 22
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	ALPHABETIC INDEX OF EXPENDITURE ITEMS	REVISION NUMBER
		01-001

1540	Harrows*	1530	Ice crushers (power driven)*
1395	Hatchets	1397	Ice picks and tongs
1370	Hats	1397	Ice shaver
1894	Headlight bulbs--motor vehicles	1560	Illinois Revised Statutes-library
1224	Headlight bulbs--off road motor vehicles	1510	Illinois Revised statutes-office
1350	Hearing aids	1550	Incubators, bacteriological*
1255	Heat (metered)	1540	Incubators, chicken*
1232	Helicopter, rental	1224	Industrial machines, repairs to
1550	Hemoglobinameters*	1239	Industrial machines, rent of
1894	Heaters, auto	4495	In-Home Day Care Provider
1530	Heaters, oil (room)*		Payments
1398	Hockey sticks*	1304	Ink pads
1395	Hoes	1304	Ink, pen and mimeograph
1397	Hone (razor)	1332	Ink, printers--industrial use
1599	Horizontal bars*	1391	Insecticide
1894	Hose--automobile	1399	Insignias
1370	Hose--clothing	1245	Inspection fees
1350	Hose, elastic	1291	In-State Travel Reimbursements
1599	Hose, fire-fighting		to Employees
1397	Hose, garden	1293	In-State Travel, Payments to
1370	Hosiery		Vendors
1530	Hospital equipment (household): bed, chairs, tables and screens	1550	Instruments (scientific): dental, hospital, medical, optical and veterinary*
1550	Hospital equipment (technical and scientific): surgical, operating, X-rays, etc.*	1899	Insurance premium--automobile
1246	Hospital expenses--treatment of patients in private hospitals, Payment to Provider	1271	Insurance premiums
1599	Hospital stretchers*	1271	Insurance on goods in-transit
1530	Hot plates*	1261	Insurance on mail
1396	Hot-water bottles	8813	Interest--current maturities
1540	Hydraulic rams*	8823	Interest--prior maturities
1396	Hydrometer--medical use	1245	Interpreters (non-employees)
1398	Hydrometer--motor vehicle use	1530	Ironing boards*
		1540	Ironing machinery*
		1530	Irons*
		1350	Irrigators, medical

I

1391	Ice
1540	Ice cream freezers*

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.50.10 11 of 22

SUB-SECTION REFERENCE

EFFECTIVE DATE

July 1, 2000

PROCEDURE ALPHABETIC INDEX OF EXPENDITURE ITEMS

REVISION NUMBER

01-001

J		1302	Letterheads
1894	Jacks, auto	1289	Lettering
1540	Jacks, screw*	1510	Letter presses*
1391	Janitors' supplies	1510	Letter trays*
1332	Jute--industrial use	1540	Levels, carpenters and masons*
K		1560	Library books
		1899	License plates, automobile
		1599	Life preservers*
		1540	Lighting systems, portable*
		1223	Lime--building maintenance use
		1391	Lime for disinfecting
		1223	Limestone for building maintenance use
		1392	Limestone for soil treatment
		1332	Linen materials--industrial use
		1391	Linen, table
1221	Keys	1392	Linseed oil
1397	Kettles, ordinary*	1302	Lithographing office forms
1399	Kindling wood	1392	Livestock supplies
1310	Knitting needles	1392	Loam--greenhouse use
1332	Knitting yard--industrial use	1224	Lock nuts
1397	Knives, household	1530	Lockers, metal and wooden--institution use*
1395	Knives (small tools): draw, shoe, etc.	1510	Lockers, metal and wooden--office use*
1229	Knives, sharpening	1540	Looms, weaving
1396	Knives, surgical and medical	1310	Lubricants
L		M	
1304	Labels, plain	1224	Machine inspection
1302	Labels, printed	1540	Machinery: electrical, garage, industrial, metering, road building, shoe, snow removal and woodworking*
1540	Ladders*	1398	Mail box
1397	Ladies, kitchen and laundry	1304	Mail cases, tubes and wrappers
1223	Lag screws	1395	Mallets*
1350	Lamps, alcohol--laboratory use	1599	Manikin*
1530	Lamps, electric--institutional use*		
1510	Lamps, electric--office use*		
1233	Land, rental of		
1223	Latches: gate, door, etc.		
1540	Lathes*		
1540	Laundry equipment		
1248	Laundry, institutional (drapes and smocks)		
1289	Laundry, personal (wards)		
1560	Law books*		
1540	Lawn mowers*		
1332	Leather: industrial use		
1304	Ledger (printed, bound)		
1599	Leg irons		
1350	Lenses, microscope and spectacle		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
		11.50.10 12 of 22
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	ALPHABETIC INDEX OF EXPENDITURE ITEMS	REVISION NUMBER
		01-001

1540	Manufacturing equipment	1150	Military pay
1561	Maps: bound, globe, roller or wall*	1398	Milk cans
1302	Maps (original copy supplied by agency)	1540	Milking machinery*
1399	Maps: road	1510	Mimeograph equipment*
1350	Masks: laboratory and hospital use	1304	Mimeograph pads
1399	Masks, all other	1280	Mimeograph service
1391	Matches	1304	Mimeograph stencils
1394	Mats, chair*	1350	Mineral water--medicinal use
1397	Mats, door*	1360	Mineral water--table use
1530	Mattresses*	1550	Mirrors (head)*
1391	Mattress covers and pads	1396	Mirrors (mouth)
1332	Mattress material and twine (industrial use)	1530	Mirrors, other*
1395	Mauls	1540	Mitre boxes
1397	Measures (household): liquid and linear	1540	Mitering machinery*
1540	Measuring tape*	1540	Mixer, concrete*
1530	Meat blocks (butchers)*	1510	Mixer and sifting machine (bakery)
1397	Meat choppers (hand)	1530	Mixers, food (household size)*
1245	Meat cutting, smoking, etc.	1540	Mixers, food (institutional size)*
1980	Medicaid Provider Payments to Illinois Financing Facilities Authorities	1510	Modular office equipment - dividers, book shelves, desks, etc.*
1550	Medical and surgical equipment*	1540	Molds, industrial
1350	Medical and surgical supplies	1289	Money order
1246	Medical services rendered by non- employees, payment to provider	1397	Mop, yarn or cotton
1350	Medicine	1391	Mopheads
1540	Melting pots*	1550	Mortar and pestle*
1277	Membership dues	1391	Moth balls
1391	Metal polish	1521	Motor vehicles: passenger automobiles*
1332	Metal, sheet--industrial or shop use	1522	Motor vehicles: trucks, tractors and boats
1223	Metal, sheet--maintenance use	1893	Motor vehicle repairs
1304	Meter charts	1894	Motor vehicle supplies
1350	Mice--laboratory	1894	Motor vehicle tires, tubes and other parts and fittings
1304	Microfilm	1561	Mounted birds and animals
1560	Microfilm of subscriptions for Historical Library*	1391	Mouse traps
1280	Microfilming	1205	Moving costs (shipping out)
1550	Microscopes*		

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.50.10 13 of 22

SUB-SECTION REFERENCE

EFFECTIVE DATE

July 1, 2000

PROCEDURE ALPHABETIC INDEX OF EXPENDITURE ITEMS

REVISION NUMBER

01-001

1249 Moving expense (employee)
 1540 Mowers: farm, lawn (hand and power)*
 1248 Mowing by non-employees
 1510 Multigraph equipment*
 1221 Multigraph parts
 1304 Multigraph plates
 1398 Music racks
 1398 Music, sheet and book
 1599 Musical instruments*

N

1332 Nails--industrial
 1223 Nails--maintenance use
 1395 Nail pullers
 1399 Name plates
 1391 Napkins
 1391 Naphtha--cleaning use
 1277 National organizations contributions
 1224 Needles, machine
 1350 Needles, medical and surgical
 1275 Newspaper subscriptions
 1395 Nippers, pipe
 1350 Nipples, baby
 1285 Notaries Public: license fee
 1289 Notaries Public: commission
 1304 Notaries Public: seal
 1304 Notebooks
 Nozzles, fire house*
 1397 Nozzles, garden hose
 1540 Numbering machine--industrial
 1510 Numbering machine--office use*
 1224 Nuts and bolts

O

1231 Office equipment, rent of
 1510 Office partitions
 1233 Office space, rent of
 1304 Office supplies (sundry)

1394 Officials seal embosser
 1342 Oil, fuel
 1350 Oil--laboratory and medical use
 1223 Oil--Maintenance material: banana, linseed and road
 1310 Oil (mechanical supply): machine and motor lubrication
 1304 Oil (office supply): typewriter
 1395 Oil cans
 1391 Oil cloth--table use
 1395 Oil stones
 1530 Oil stoves*
 1223 Oiling streets
 1550 Operating tables*
 1246 Ophthalmologist services (non-employees), Payment to provider
 1350 Ophthalmologists supplies
 1550 Optical apparatus
 1245 Orchestra, services of
 1599 Organs, electric and pipe*
 1522 Outboard motors*
 1292 Out-of-State Travel, Reimbursements to Employees
 1294 Out-of-State Travel, Payments to Vendors
 1540 Ovens, bakery*
 1239 Oxygen cylinder demurrage
 1310 Oxygen for welding
 1350 Oxygen--medical and laboratory use

P

1304 Pads (office supplies): calendar, mimeograph and stencil
 1396 Pads, heating
 1397 Pads, laundry and table*
 1397 Pails and buckets, household
 1395 Paint brushes
 1223 Paint remover

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.50.10 14 of 22

SUB-SECTION REFERENCE

EFFECTIVE DATE

July 1, 2000

PROCEDURE ALPHABETIC INDEX OF EXPENDITURE ITEMS

REVISION NUMBER

01-001

1561	Paintings*	1399	Photographic supplies
1332	Paints--industrial use	1280	Photographics, printing and
1223	Paints--maintenance use		developing
1396	Pans (household, medical and laboratory)	1510	Photostat equipment*
1397	Pans (household)	1303	Photostat supplies
1530	Pan racks*	1280	Photostatting services
1302	Paper (for printing purposes)	1246	Physicians services (non-employees)
1391	Paper (household): carpet, cups, fly, toilet, towels, and waxed	1599	Pianos*
1350	Paper (laboratory and scientific): filter and litmus	1599	Piano stools*
1223	Paper (maintenance materials): building and wall	1221	Piano tuning
1332	Paper (institution industries)	1395	Pickax
1224	Paper (mechanical supplies): carborundum, emery and sand	1391	Picks, tooth
1399	Paper (miscellaneous): bags, wrapping--institutional use	1561	Picture and picture frames*
1304	Paper clips, fasteners	1399	Picture wire
1510	Paper cutter*	1332	Pig iron--industrial use
1540	Paper cutting machine*	1540	Pile drivers*
1285	Parking permits (fees)	1395	Pincers
1304	Parking permits (labels)	1391	Pins, hair
4496	Paroled children's support, Payment to provider	1391	Pins--household use
1285	Passports	1304	Pins--office use
1304	Paste, office and library	1397	Pins, rolling
1223	Paste, wall	1391	Pins, safety
1233	Pasturage, rent of	1223	Pipes (structural): brass, flush, galvanized, lead and soil
4496	Patients boarded out, Payment to provider	1398	Pipes, pitch
1394	Pen holders	1540	Pipe cutters*
1510	Pen sets*	1399	Pipes, smoking
1304	Pencils	1396	Pipettes
1394	Pencil sharpener	1397	Pitchers
1275	Periodicals and magazines	1540	Planes, carpenters' and jack*
1201	Petty cash reimbursements	1540	Plant sprayer*
1599	Photographic equipment*	1223	Plaster (prepared)
1280	Photographic services	1350	Plaster of paris--hospital use
		1223	Plaster of paris--structural use
		1397	Plates (household): pie and tin
		1397	Platters
		1599	Playground equipment*
		1395	Pliers

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.50.10 15 of 22

SUB-SECTION	REFERENCE

EFFECTIVE DATE

July 1, 2000

PROCEDURE ALPHABETIC INDEX OF EXPENDITURE ITEMS

REVISION NUMBER

01-001

1540 Plows, farm and snow*
1224 Plow parts and fittings, farm and snow
1894 Plugs, spark--automotive equipment
1224 Plugs, spark--off-road use
1730 Plug and cord sets, telephone
1540 Plumbers' tools*
1391 Poison, rodent and vermin
1395 Pokers, metal
1391 Paste, office and library
6640 Poles, electric and telephone
1391 Polish (household): furniture, metal, nail,
shoe and stove
1599 Pool tables*
1304 Post cards(unstamped)
1231 Postage meter rentals
1239 Post office box rental
1261 Postage
1261 Postal cards (government stamped)
1394 Postal zip code guides
1540 Posthole diggers*
6640 Posts, fence
1397 Posts: coffee, tea and kitchen
1398 Post, flower
1391 Powder, bath, face and talcum
1391 Powder, insect
1399 Powder, blasting and gun
1252 Power, electric
1271 Premiums on surety bonds
1224 Printers rollers
1302 Printing
1540 Printing presses*
4440 Prizes
1561 Projectors, educational
1540 Projectors, other
1237 Projector rentals
1342 Propane gas, heating
1510 Protectors, check*

1246	Psychiatrists (non-employees), Payment to provider
1246	Psychologists (non-employees), Payment to provider
1245	Public stenographic services
1395	Pulleys, block*
1310	Pumice stone
1540	Pumps: air compressor, power and water*
1550	Pumps, breast and stomach*
1540	Pumps, sump*
1685	Punch cards
1687	Punch, machine
1395	Punches: belt, hollow and solid
1223	Putty
1395	Putty knives

R

1599 Racks: bolt, bread, cue, firehouse,
milk can and pool ball*

1530 Racks, clothes--institutional use

1510 Racks, clothes--office use*

1530 Racks, specimen--laboratory use

1894 Radiator screens (auto)

1530 Radiator screens (heat)--institutional
use*

1510 Radiator screens (heat)--office use*

1894 Radiators (auto)

1223 Radiators (building)

1730 Radio repair parts

1710 Radio repairs

1599 Radio (household receiving sets)*

1521 Radio (passenger automobile)*

1750 Radio (police transmitters and
receivers)*

1395 Rakes, hand drawn)*

1540 Rams, hydraulic*

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.50.10 16 of 22

SUB-SECTION REFERENCE

EFFECTIVE DATE

July 1, 2000

PROCEDURE ALPHABETIC INDEX OF EXPENDITURE ITEMS

REVISION NUMBER

01-001

1530 Ranges, kitchens*	1225 Repair and maintenance of E.D.P. equipment
1395 Rasps	1229 Repair and maintenance, by all other
1391 Rat poison	1894 Repair parts: motor vehicles
1391 Rat traps	1599 Revolvers*
1391 Razor blades	1304 Ribbons, adding machine and typewriter
1391 Razors, disposable	1599 Rifles*
1540 Reamers*	1894 Rims for motor vehicle wheels
1399 Records, phonograph	1391 Roach powder
1599 Recreation equipment	1223 Road mixture--construction
1223 Reducers for pipe fittings	1223 Road oil
1599 Reels, fire hose*	1335 Rock salt--highway use
1510 Reference books (office)*	1248 Rodent and vermin extermination by contract
1560 Reference books (library)*	6671 Rods, curtain
1310 Refrigerants (other than ice)	1540 Rollers, lawn
1310 Refrigeration gas	1540 Rolling machinery and equipment
1530 Refrigerators	1223 Roofing repairs, including materials
1221 Refrigerators, repairs	1398 Rope*
9912 Refunds, corporate income tax	1599 Row boats*
9911 Refunds, individual income tax	1399 Rubber balls (playground)
9921 Refunds, inheritance tax	1304 Rubber bands
9923 Refunds, motor fuel tax	1223 Rubber caulking
9925 Refunds, other tax	1350 Rubber gloves (surgical)
9932 Refunds to students	1391 Rubber gloves (other than surgical)
9934 Refunds of federal and other grants	1393 Rubber mats*
9939 Refunds, not elsewhere classified	1224 Rubber tires (for chairs and food conveyances)
1261 Registered mail fees	1304 Rubber stamps
1399 Religious supplies	1248 Rugs, cleaning
1681 Rentals of data processing equipment	1530 Rugs--institutional use*
1232 Rentals of motor vehicles	1510 Rugs--office use*
1231 Rentals of office equipment	1395 Rulers, mechanics
1233 Rentals of real property	1394 Rulers, office
1239 Rents not otherwise classified (short-term)	
1224 Repair and maintenance, machinery and mechanical equipment	
1893 Repair and maintenance, motor vehicles	
1221 Repair and maintenance, office furniture	
1223 Repair and maintenance, real property	

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.50.10 17 of 22

SUB-SECTION REFERENCE

EFFECTIVE DATE

July 1, 2000

PROCEDURE ALPHABETIC INDEX OF EXPENDITURE ITEMS

REVISION NUMBER

01-001

S		1237 Screens, rental of motion picture
1399 Sacks, paper		1395 Screw drivers
1289 Safes, changing combinations of		1540 Screw jack*
1391 Safety pins		1332 Screws, industrial use
1392 Salt, block		1224 Screws, maintenance use
1335 Salt, highway use		1391 Scrub brushes
1335 Salt, melting ice		1395 Scythes, snaths, blades and stones for same
1360 Salt, table		1304 Seal, notary public
1310 Salt, water softener		1304 Seal, ribbon
1391 Salt and pepper shakers (disposable)		1391 Sealing wax--household use
1245 Sampling coal		1304 Seals, car (grain office)
1223 Sand		1304 Seals, impression and paper
1391 Sanitary napkins		1894 Seat covers (auto)
1981 Savings Bond payments		1540 Seeders*
1395 Saw blades		1223 Sewer castings, manhole covers, pipe and rings
1391 Sawdust--oiled--for floors		1540 Sewer cleaning equipment*
1540 Sawing machinery and equipment		1255 Sewer service charges
1550 Saws, bone*		1540 Sewer rods*
1540 Saws, other*		1224 Sewing machine: bobbin, needles
1550 Scales, laboratory*		1530 Sewing machine--household use
1530 Scales, baby*		1540 Sewing machine--industrial use
1540 Scales: counter, platform and storehouses*		1397 Sharpeners, knife
1221 Scales, inspection		1394 Sharpeners, pencil
1510 Scales, office		1229 Sharpening medical instruments
1561 School desks and tables*		1229 Sharpening small and large tools
1308 School supplies		1530 Shaver, electric*
1397 Scissors, barbers' and household		1223 Sheet copper and lead
1394 Scissors, office		1391 Sheets
1396 Scissors, surgical*		1221 Shellac
1395 Scoops: coal, grain and grocers		6671 Shelves, book
1391 Scouring powder		4471 Sheriff's fees
1395 Scrapers: bench, block dough, floor (hand operated)		1223 Shingles
1540 Scrapers: road grading*		1398 Shipping cases
1304 Scratch pads		1302 Shipping tags
1530 Screens: bed, fireplace, and household*		1229 Shoe repairing
1223 Screens, door and window		1399 Shotgun shells
1599 Screens, motion picture*		

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.50.10 18 of 22

SUB-SECTION REFERENCE

EFFECTIVE DATE

July 1, 2000

PROCEDURE ALPHABETIC INDEX OF EXPENDITURE ITEMS

REVISION NUMBER

01-001

1395 Shovels: coal (scoop), earth and grain (scoop)	1289 Speech recording service by contract
1599 Show cases*	1223 Spikes
1223 Shower bath heads	1391 Sponges (non-surgical)
1395 Sickles	1350 Sponges
1540 Sifter and mixer, flour (baking)*	1397 Spoons
1289 Sign painting	1540 Spray pump (power driven)*
7721 Signs, road	1395 Sprayers
1397 Silverware (bulk)*	1540 Spreaders, manures *
1530 Silverware (table sets)*	1391 Spreads, bed
1397 Skewers	1360 Spring water, for table use
1397 Skillets	1224 Springs
1223 Slate for roofs	1540 Sprinkler, garden*
1245 Slaughter animals (service for food)	1395 Squares, carpenters'
1599 Sleds*	1397 Squeegees
1280 Slides, developing	1392 Stable supplies
1350 Slides (scientific)	1599 Stage curtains*
1399 Slides (all other)	1350 Stain (laboratory)
1561 Slides, processed*	1221 Stain (painting)
6671 Smoke detectors	1391 Stair pads
1530 Smoke stands--institutional use	1261 Stamped envelopes
1395 Snip, tinnern	1540 Stamping machines*
1224 Snow plow repairs, including parts	1395 Stamps (blacksmiths and other metal stamps)
1540 Snow plow and removal equipment*	1261 Stamps, postage
1397 Soap dishes	1303 Stamps (revenue) printing of
1350 Soap (surgical)	1304 Stamps, rubber
1391 Soap (other than surgical)	1510 Stamps, time*
1395 Sockets, electric	1550 Stands, burrrette and instrument*
1284 Software	1599 Stands, music*
1310 Solder	1530 Stands, tray and wash*
1391 Solvent, grease	1223 Staples, fencing
1397 Soup bowls and dishes	1304 Staples, office
1395 Spades	1395 Stapling machines--farm fencing*
1894 Spark plugs--automotive	1394 Stapling machine--office and shipping
1224 Spark plugs--off-road use	1391 Starch, laundry
1397 Spatulas (household)	4496 State wards, support of, Payment to provider
1396 Spatulas (laboratories)	
1599 Speakers	

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.50.10 19 of 22

SUB-SECTION REFERENCE

EFFECTIVE DATE

July 1, 2000

PROCEDURE ALPHABETIC INDEX OF EXPENDITURE ITEMS

REVISION NUMBER

01-001

1985	State withholding tax--personal services	1540	Surfacing machinery*
1986	State withholding tax--contractual services	1370	Surgeons' gowns (disposable)
1302	Stationery (letterheads and printed envelopes)	1246	Surgeons' service (non-employees), Payment to provider
1510	Stationery cabinets*	1550	Surgical apparatus (case and instruments)*
6671	Steam boilers*	1245	Surveyors (services of non-employees)
1223	Steam coil and tubes	1350	Swabs
1530	Steam jacked kettles (kitchen)*	1391	Sweeping compounds*
1530	Steam tables*	1530	Swings, porch and lawn*
1540	Steamfitters' tools*	1350	Syringes (medical and laboratory)
1223	Steamfitting materials		
1304	Stencil paper		
1304	Stencils		
1245	Stenographers, public		
1540	Step ladders*	1530	Table, card*
1599	Stereo equipment*	1391	Tablecloth (disposable)
1550	Sterilizers*	1530	Tables (household): center, dining, kitchen, library and sewing*
1550	Stethoscopes*	1550	Tables (medical and scientific): bedside, examination instrument, laboratory, massage and operating*
1302	Stickers (printed)	1599	Tables (miscellaneous): recreational (billiard, pool, etc.)*
1540	Stitching machine, wire*	1510	Tables: office and typist*
1392	Stock feed	1308	Tablets, school
1530	Stools--institutional use*	1681	Tabulating machine, rental of tabulating machines
1510	Stools--office use*	1395	Tack lifters
1599	Stop watches*	1395	Tackle block
1233	Storage space, rent of	1332	Tacks--institutional use
1530	Stoves*	1223	Tacks--other than industrial use
1397	Strainers	1304	Tacks--thumb
1223	Street sprinkling and oiling	1302	Tags, shipping
1530	Stretchers, curtain*	1540	Tampers*
1540	Stretchers, fence and wire*	1540	Tanks: gasoline and oil storage*
1550	Stretchers, hospital*	1398	Tanks, photographers developing
1399	String for packaging	1304	Tape, adding machine
1289	Subscriptions to clipping and information services		
1275	Subscriptions to journals, magazines and newspapers		
1599	Suitcases*		

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.50.10 20 of 22

SUB-SECTION REFERENCE

EFFECTIVE DATE

July 1, 2000

PROCEDURE ALPHABETIC INDEX OF EXPENDITURE ITEMS

REVISION NUMBER

01-001

1685 Tape, data processing	1894 Tire chains
1540 Tape, measures*	1894 Tires, motor vehicles
1304 Tape, postage meter	1399 Tissue paper (wrapping)
1561 Tape, prerecorded (for instruction, etc.)	1397 Toaster, bread (small value)
1394 Tape, "blank" recording for sound scribes)	1399 Tobacco, chewing and smoking
1237 Tape recorder, rentals	1332 Tobacco, making cigarettes
1304 Tape, scotch	1391 Toilet articles and paper
1540 Taps and dies*	1395 Tongs, ice and pipe
1223 Tar	1397 Tongs, fire and sugar
1599 Tarpaulins*	1540 Tools (mechanics) sets for all trades
1399 Tear gas bombs	1391 Toothbrushes and picks
1223 Tees (plumbing , etc.)	1391 Toothpaste
1729 Telegraph service	1540 Torches, blow*
1721 Telephone rentals and tolls	4429 Tort Claims
1729 Teletype service	1350 Tourniquet
1229 Television, repairs	1248 Towel service
1599 Television sets*	1391 Towels
1599 Tennis nets and rackets*	1399 Toys
1599 Tents*	1304 Tracing cloth and paper
1308 Test (school use)	1345 Tractor fuel oil
1560 Text books*	1540 Tractors
1399 Theatrical supplies	1550 Transits, surveyors*
1396 Thermometers (scientific): clinical, dairy, grain testing and laboratory*	1245 Translators (non-employee)
1394 Thermometers, weather	1391 Traps, mouse and rat
1510 Thermos bottle sets*	1223 Traps, pipe
1350 Throat swabs	1223 Traps, steam and water
1304 Thumb tacks	1530 Traveling bags*
6640 Tile, building and drain	1394 Trays, desk
1304 Time cards	1397 Trays (household)
1510 Time clocks*	1396 Trays (medical and scientific)
1304 Time recording charts--watchmen	1391 Tray cloths
1239 Time service	1530 Tray stands*
1510 Time stamps*	1391 Trees, shoe
1397 Tin and granite ware (household)	1248 Trees, trimming
1350 Tips, for crutches (rubber)	1540 Troughs, bakers' dough*
1304 Tips (rubber for fingers)	1599 Trough, farm*
1395 Tire blenders (hand)	1395 Trowels: brick, garden and plaster
	1522 Truck fire*

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.50.10 21 of 22

SUB-SECTION REFERENCE

EFFECTIVE DATE

July 1, 2000

PROCEDURE ALPHABETIC INDEX OF EXPENDITURE ITEMS

REVISION NUMBER

01-001

1232	Truck rental	1245	Veterinarians' fees (non-employees)
1540	Trucks, hand*	6671	Venetian blinds
1522	Trucks, motor*	1550	Veterinary instruments*
1540	Trucks, warehouse*	1350	Veterinary medicine
1530	Trunks, clothing*	1350	Veterinary supplies
1350	Trusses	1540	Vises*
1350	Tubes (medical and scientific)	1899	Vehicle registrations
1223	Tubs, bath		
1397	Tubs, wash		W
4496	Tuition for pupils (state wards), Payment to provider	1540	Wagon racks and beds*
1279	Tuition for special training	1540	Wagons*
1310	Turbine oil	6625	Wallboard
1395	Turf edgers	1399	Wallets
1540	Turning machinery*	1223	Wallpapering
1391	Twine, wrapping	1530	Wash stands (not fixed)
1304	Typewriter brushes and ribbons	1397	Washboards
1510	Typewriters*	1530	Washers, dish*
1221	Typewriter repair service	1530	Washing machines*
		1391	Wash powder
		1248	Washing windows (by non-employees)
	U	1391	Washrags
1530	Umbrella holders*	1530	Waste baskets--institutional use*
1398	Umbrellas	1510	Waste baskets--office use*
1370	Uniforms: athletic, band and military	1229	Watches and clocks, repair parts and services
1982	United Fund payments	1599	Watches, stop*
4453	U.S. Geological Survey	1530	Water coolers (household)*
1332	Upholstery material	1510	Water coolers, office use*
1396	Urinals (portable)	1231	Water coolers, rental
1530	Urns, coffee and tea*	1310	Water, distilled--for batteries, etc.
	V	1350	Water, distilled--mineral, medicinal and laboratory
1530	Vacuum cleaners*	1391	Water, drinking (bottled)
1894	Valves, motor vehicle	1397	Water glasses (drinking)
1223	Valves, plumbing and steam fitting	6671	Water heater
1332	Varnish--industrial	1360	Water, mineral (table use)
1223	Varnish--non-industrial	1253	Water, supplied by utilities
1397	Vases		
1392	Vegetable seeds		

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.50.10 22 of 22

SUB-SECTION REFERENCE

EFFECTIVE DATE

July 1, 2000

PROCEDURE ALPHABETIC INDEX OF EXPENDITURE ITEMS

REVISION NUMBER

01-001

1599 Watering trough (farm)*
1391 Wax, floor
1391 Waxed paper
1223 Weatherstrips
1395 Wedges, metal
1394 Weights, paper
1550 Weights, scale (sets for testing
equipment)*
1540 Wheelbarrows*
1894 Wheels, motor vehicle
1395 Whetstone
1223 Window materials: locks and stops
1894 Wipers, windshield
1395 Wire brushes
1395 Wire cutters
1224 Wire: electrical, fuse and galvanized
1894 Wire, for towing
1540 Wire stitching machine*
1540 Wire stretching machine*
1399 Wood, fuel
1391 Wood polish--household use
1332 Wood polish--industrial use
1304 Wrapping paper (office use)
1399 Wrapping paper (all other)
1540 Wrenches and wrench sets*
1540 Wringers, clothes*
1540 Wringers, power*

X Y Z

1550 X-ray machinery and equipment*
1350 X-ray supplies
1332 Yarn
1302 Zinc etchings
1223 Zinc sheets
1332 Zippers

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
		11.50.20 3 of 14
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	LISTING OF DETAIL EXPENDITURE ACCOUNTS WITHIN COMMON OBJECT	REVISION NUMBER
		01-001

1200 CONTRACTUAL SERVICES (Continued)

1248 Building and Ground Maintenance
1249 Employee Moving Expenses, Reimbursements to Employees

1250 Employee Moving Expenses, Payments to Vendors
1251 Gas
1252 Electricity
1253 Water
1254 University Central Plant Services
1255 Utilities, Not Elsewhere Classified
1256 Pharmaceutical Services
1257 Fire Protection Services

1261 Postage and Postal Charges
1264 Travel and Expense Reimbursement, Reimbursements to Contractual Payroll
Employees
1265 Contractual Employee Participation in Deferred Compensation
1266 Court Reporting and Filing Services
1268 Combined Settlement/Attorney Payments
1269 Legislative Staff Services

1271 Surety Bond and Insurance Premiums
1272 Travel, Non-State Employee, Payments to Vendors
1273 Advertising
1274 Registration Fees and Conference Expenses, Payments to Vendors
1275 Subscriptions
1276 Registration Fees and Conference Expenses, Reimbursements to Employees
1277 Association Dues
1278 Interviewee Expenses, Reimbursements to Prospective Employees
1279 Employee Tuition and Fees

1280 Copying, Photographic and Printing Services
1281 Interviewee Expenses, Payments to Vendors
1282 Royalties

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
		11.50.20 4 of 14
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		January 1, 2000
PROCEDURE	LISTING OF DETAIL EXPENDITURE ACCOUNTS WITHIN COMMON OBJECT	REVISION NUMBER
		00-002

1200 CONTRACTUAL SERVICES (Continued)

- 1283 University Central Data Processing Services
- 1284 Computer Software
- 1285 Operating Taxes, Licenses and Fees
- 1286 Travel, Reimbursements to Non-State Employees
- 1287 Professional and Artistic Services, Not Elsewhere Classified, Nonessential
Bond Financed Projects
- 1288 Contractual Services, Not Elsewhere Classified, Nonessential Bond Financed
Projects
- 1289 Contractual Services, Not Elsewhere Classified

1290 TRAVEL

- 1291 In-State Travel, Reimbursements to Employees
- 1292 Out-of-State Travel, Reimbursements to Employees
- 1293 In-State Travel, Payments to Vendors
- 1294 Out-of-State Travel, Payments to Vendors

1295 I.B.A. RENTALS

- 1295 I.B.A. Rentals

1296 TRAVEL AND ALLOWANCES FOR COMMITTED, PAROLED AND
DISCHARGED PRISONERS

- 1296 Travel and Allowances for Committed Paroled and Discharged Prisoners

1298 PURCHASE OF INVESTMENTS

- 1298 Purchase of Investments

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
		11.50.20 11 of 14
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	LISTING OF DETAIL EXPENDITURE ACCOUNTS WITHIN COMMON OBJECT	REVISION NUMBER
		01-001

4400 AWARDS AND GRANTS (Continued)

- 4480 Grants to Non-Profit Organizations
- 4481 Grants on Behalf of Veterans and Their Dependents, Payments to Service Providers
- 4482 Grants Paid to Veterans and Their Dependents
- 4483 Court of Claims Awards - Crime Victims Assistance
- 4484 Court of Claims Awards - Crime Victims Assistance Provider Payments
- 4485 Court of Claims Awards - General Claims
- 4486 Court of Claims Awards - All other
- 4487 Combined Settlement/Attorney Payments
- 4488 Loans
- 4489 Nontaxable Grants and Awards, Not Elsewhere Classified, Payments to Recipients

- 4490 Court of Claims Awards
- 4491 Shared Revenue Payments
- 4494 Day Care Provider Payments
- 4495 In-Home Day Care Provider Payments
- 4496 Living Expenses for State Wards Outside of State Institutions, Payments to Service Providers
- 4497 Living Expenses for State Wards Outside of State Institutions, Reimbursements to Foster Parents

4900 AWARDS AND GRANTS, LUMP SUMS AND OTHER PURPOSES

PERMANENT IMPROVEMENTS

6600 PERMANENT IMPROVEMENTS

- 6611 Land, Rights of Way and Easements
- 6612 Land, Attorney, Appraisal, Engineering and Testing Fees
- 6613 Land, Relocation Costs
- 6616 Land, Rights of Way and Easements, Nonessential Bond Fund Projects
- 6617 Land, Attorney, Appraisal, Engineering and Testing Fees, Nonessential Bond Fund Projects
- 6618 Land, Relocation Costs, Nonessential Bond Fund Projects

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
		11.50.20 12 of 14
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		January 1, 2000
PROCEDURE	LISTING OF DETAIL EXPENDITURE ACCOUNTS WITHIN COMMON OBJECT	REVISION NUMBER
		00-002

6600 PERMANENT IMPROVEMENTS (Continued)

- 6620 Demolition and Removal of Structure
- 6621 Acquisition and/or Construction of Structures
- 6622 Acquisition and/or Construction of Structures, Nonessential Bond Fund Projects
- 6625 Remodeling and Renovation Projects
- 6626 Remodeling and Renovation, Nonessential Bond Fund Projects
- 6627 Asbestos Abatement Cost
- 6628 Architectural and Engineering Fees
- 6629 Architectural and Engineering Fees, Nonessential Bond Fund Projects

- 6640 Site Improvements
- 6641 Site Improvements, Nonessential Bond Fund Projects

- 6650 Planning
- 6651 Planning, Nonessential Bond Fund Projects

- 6660 Utilities
- 6661 Utilities, Nonessential Bond Fund Projects

- 6671 Fixed Equipment
- 6672 Fixed Equipment, Nonessential Bond Fund Projects
- 6673 Moveable Equipment
- 6674 Moveable Equipment, Nonessential Bond Fund Projects

6900 PERMANENT IMPROVEMENTS, LUMP SUMS & OTHER PURPOSES

HIGHWAY AND WATERWAY CONSTRUCTION

7700 HIGHWAY AND WATERWAY CONSTRUCTION

- 7711 Land, Rights of Way and Easements--Highways
- 7712 Land, Attorney, Appraisal, Engineering and Testing Fees--Highways
- 7713 Land, Relocation Costs--Highways
- 7721 Construction and Improvements--Highways

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
		11.50.30 11 of 56
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		January 1, 2000
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	REVISION NUMBER
		00-002

1248 Building and Ground Maintenance.

Charges for services rendered, other than by State employees, for such purposes as waste removal, janitorial services, cleaning of buildings, laundry and towel-supply services, extermination services, detective and guard services. Ground maintenance services include items such as tree trimming, dirt hauling and spreading. **R**

1249 Employee Moving Expenses, Reimbursements to Employees.

Payments to reimburse State employees for moving expenses incident to new State employment or to reimburse relocated current employees. Includes lodging, per diem reimbursements, and mileage if not chargeable to Travel, detail object 1291 or 1292. [Tax Note: All employer reimbursements of employee moving expenses must be reported on the employee's Form W-2. Beginning January 1, 1994, qualified moving expenses-transportation of household goods and lodging/travel expenses for the move to the new residence - may be reimbursed as nontaxable Section 132 fringe benefits, provided the relocation plan is an accountable plan. In addition, the commuting distance between the new work location and former residence must increase by at least 50 miles. Reimbursements under nonaccountable plans and nonqualified moving expenses, such as temporary lodging, are taxable as wages and subject to withholding and FICA. Consult IRS publications for further information.] **NR**

1250 Employee Moving Expenses, Payments to Vendors.

Moving expenses paid DIRECTLY TO VENDORS on behalf of new State employees or relocated current employees. Includes lodging, meals, and transportation costs if not chargeable to Travel, detail object 1293 or 1294. [Tax Note: Employer-paid employee moving expenses must be reported on the employee's Form W-2 and may be taxable. Refer to detail object 1249 for further information.] **R**

1251 Gas.

Charges for gas furnished by public utilities. However, when a public utility furnishes repair and maintenance services, rents or sells equipment to the State, the associated charges should be separately billed and charged to the account which would be used if such services or equipment were provided by any other contractor or vendor. **NR**

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
		11.50.30 12 of 56
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	REVISION NUMBER
		01-001

- 1252 Electricity.
Charges for electric power furnished by public utilities. However, when a public utility furnishes repair and maintenance services, rents or sells equipment to the State, the associated charges should be separately billed and charged to the account which would be used if such services or equipment were provided by any other contractor or vendor. **NR**
- 1253 Water.
Charges for water furnished by public utilities. However, when a public utility furnishes repair and maintenance services, rents or sells equipment to the State, the associated charges should be separately billed and charged to the account which would be used if such services or equipment were provided by any other contractor or vendor. **NR**
- 1254 University Central Plant Services.
Payments by a university to a central service organization to include all expenses relating to the maintenance of the university's buildings and physical plant. **NR**
- 1255 Utilities, Not Elsewhere Classified.
Charges for utilities not chargeable to other accounts, such as sewage and steam or metered heat. **NR**
- 1256 Pharmaceutical Services.
Payments to pharmacies for prescription drugs. **NR**
- 1257 Fire Protection Services.
Charges incurred for fire protection services from local fire departments. **NR**
- 1261 Postage and Postal Charges.
Charges for postage stamps, stamped envelopes, stamped postal cards, postage meter setting and postal permit deposits, and postal registry and insurance fees. (Including postage meter verification). According to Ill. Rev. Stat., 1985, Ch.127, par. 63B13.1, individuals cannot purchase postage stamps. Stamps must be procured through the Department of Central Management Services. When purchasing meter postage, the location & number of the postage meter should be included in the voucher description field. **NR**

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
		11.50.30 13 of 56
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	REVISION NUMBER
		01-001

- 1264 Travel and expense Reimbursement, Reimbursements to Contractual Payroll Employees
Payments to reimburse a contractual payroll employee (as defined by detail object code 1145) for any expenditures directly incident to travel or other related contractual service expenses in connection with official State business. Other expenses, not chargeable to a contractual service line (i.e. commodities, equipment,...) should be charged directly to the detail object code covering the goods or service performed. All travel reimbursements must be processed on a standard C-10 form and all other reimbursements will be processed on a standard C-13 voucher. **NR**
- 1265 Contractual Employee Participation in Deferred Compensation.
For Comptroller's Office use in contractual payroll processing where the contractual employee has elected to participate in the State Deferred Compensation Plan. **NR**
- 1266 Court Reporting and Filing Services.
Charges for services of court reporting agencies or individual non-employees in recording and transcribing hearings, meetings or other official State proceedings. Also included charges for filing service, and court costs but does not include such costs incident to legal proceedings as the printing of briefs or hearing records, which should be charged to account 1302. **R**
- 1268 Combined Settlement/Attorney Payments
Combined settlement/attorney payments made to an attorney and client when the attorney's fees cannot be determined. This detail object code is used when permission has been granted from the Office of the Attorney General to use a 1200 line when the agency does not have a tort line. Excludes payments made to attorneys when the distribution between the attorney and client is known. Note: Vouchers should be submitted with the attorney's name on the first line and should use the TIN of the attorney. **R**
- 1269 Legislative Staff Services.
Charges for services provided by individual non-employees in performing legislative services in either a professional or clerical capacity, i.e., legislative aides, legislative assistants, secretarial and other clerical services. **R**
- 1271 Surety Bond and Insurance Premiums.
Charges incurred by the State for fidelity and other insurance policies. However, mail insurance fees are chargeable to account 1261, insurance of goods in transit is chargeable to account 1205, and automobile insurance is chargeable to account 1899. **NR**

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
		11.50.30 14 of 56
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	REVISION NUMBER
		01-001

- 1272 Travel and Expense Reimbursements, Non-State Employees, Payments to Vendors.
Payments made DIRECTLY TO VENDORS on behalf of non-state employees for costs incurred incident to travel or other incidental expenses in connection with official State business. Excludes reimbursements to non-state employees; refer to detail object 1286 for instructions concerning the proper detail object to charge reimbursements. **R**
- 1273 Advertising
Charges for advertising and the publication of official legal notices. **R**
- 1274 Registration Fees and Conference Expenses, Payments to Vendors.
Payments DIRECTLY TO VENDORS for registration fees and conference expenses incurred by State employees while attending conferences, seminars, or conventions representing official State business. Unless prohibited by specific travel regulations, payments to vendors for normal travel expenses and registration fees which are \$50 or less are properly charged to Travel, detail object 1293 or 1294. **R**
- 1275 Subscriptions.
Charges for publications and subscriptions to newspapers, periodicals, newsletters, journals, directories (limited life span), or other publications which are issued periodically. Excludes periodicals and subscriptions used in library operations (1560) and charitable "subscriptions" or contributions of any kind which cannot be paid from State funds without special legislative action. **NR**
- 1276 Registration Fees and Conference Expenses, Reimbursements to Employees.
Payments to reimburse State employees for registration fees and conference expenses incurred while attending conferences, seminars, or conventions representing official State business. Unless prohibited by specific travel regulations, reimbursements for normal travel expenses and registration fees which are \$50 or less are properly charged to Travel, detail object 1291 or 1292. **NR**
- 1277 Association Dues.
Charges for membership in professional organizations for State agencies or employees in the State's behalf. **R**

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	11.50.30 15 of 56
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	EFFECTIVE DATE July 1, 2000 REVISION NUMBER 01-001

- 1278 Interviewee Expenses, Reimbursements to Prospective Employees.
Payments to reimburse prospective State employees for travel, food, lodging, and other costs incurred incident to employment interviews with State agencies, provided the prospective employee adequately accounted for the expenses. Such accounting must include written substantiation of the actual expenses with appropriate documentation (receipts, canceled checks, bills). Includes reimbursements for interviewee meals paid by State employees. Reimbursements for which an adequate accounting is not made and payments to vendors on behalf of interviewees should be charged to detail object 1281. **NR**
- 1279 Employee Tuition and Fees.
Payments made direct to educational institutions or to reimburse employees for tuition and related educational fees for employment related courses and studies **NR**
- 1280 Copying, Photographic and Printing Services.
Contractual charges for taking, developing or printing pictures; for Photostat, blueprint, typesetting, mimeographing or duplicating and reproduction services (includes incidental costs of material used by the person providing such services, whether or not shown separately on the invoice). **R**
- 1281 Interviewee Expenses, Payments to Vendors.
Payments made **DIRECTLY TO VENDORS** on behalf of prospective State employees, and reimbursements to interviewees for which an adequate accounting has NOT been made, for costs incurred incident to employment interviews with State agencies, including travel, food, and lodging. Payments directly to interviewees for which an adequate accounting has been made should be charged to detail object 1278. Refer to detail object 1278 for further information concerning accountable reimbursements. **R**
- 1282 Royalties.
Charges incurred by State agencies for royalties. **R**
- 1283 University Central Data Processing Services.
Payments by a university to a central service organization to include all expenses relating to data processing services performed for the university by the service organization. **NR**
- 1284 Computer Software.
Charges incurred for the purchase, lease, license, and maintenance of computer software. These costs include payments for software upgrades and contractual payments to vendors to maintain and/or improve computer software. **NR**

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
		11.50.30 16 of 56
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	REVISION NUMBER
		01-001

- 1285 Operating Taxes, Licenses and Fees.
Charges for operating taxes, licenses and fees incurred by an agency's operation. Examples are: Food Services, license fees, notary bond, inspection fees, and legal certificates such as parking permits, passports and birth certificates.
Note: Payments for royalties should be charged to detail object 1282. **NR**
- 1286 Travel and Expense Reimbursement, Reimbursements to Non-State Employees.
Payments to reimburse a NON-STATE EMPLOYEE for any expenditure directly incident to travel or other related expenses in connection with official State business provided the non-state employee adequately accounted for the expenses. Such accounting must include written substantiation of the actual expenses with appropriate documentation (receipts, canceled checks, bills). Reimbursements for which an adequate accounting is not made should be charged to the detail object code covering the services performed. **NR**
- 1287 Professional and Artistic Services, Not Elsewhere Classified, Nonessential Bond Financed Projects. Payments from Bond financed funds for professional or artistic services rendered by non-employees, usually on a fee or per diem basis, for nonessential projects. Includes charges for commodity testing and grading, expert consultants or witnesses and engineering or technical inspection fees. **R**
- 1288 Contractual Services, Not Elsewhere Classified, Nonessential Bond Financed Projects. Payments from Bond financed funds for services rendered by non-employees which cannot reasonably be charged to account 1287, for nonessential bond financed projects. **R**
- 1289 Contractual Services, Not Elsewhere Classified.
Charges for services rendered by non-employees which cannot reasonably be paid from any other account under "Contractual Services." Miscellaneous services not subject to precise classifications may be charged to this account. Examples are: charges for educational exhibits; catering services; lettering of doors or other equipment; sign-painting; payment of bonus commissions to lottery agents and information, clipping and address services. **R**
- 1290 TRAVEL

Defined by "An Act in relation to State Finance" (Ill. Rev. Stat., 1985, Ch. 127, par. 152) (30 ILCS 105/16) as follows: "The item 'Travel,' when used in an appropriation act, shall include any expenditure directly incident to official travel by State Officers, commission members and employees or by wards or charges of the State, involving reimbursement to travelers, or direct payment to private agencies providing transportation or related services."

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
		11.50.30 43 of 56
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		January 1, 2000
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	REVISION NUMBER
		00-002

4478 Grants for Educational Purposes -- Direct Payments to Sponsors of Child Nutrition Programs. Payments to reimburse sponsors for a portion of the cost of providing nutritious meals to eligible children. Sponsors include public schools, private schools, residential child care institutions, day care centers, camps, family day care programs, Head Start centers, not-for-profit organizations, and state, local, municipal and county governments. **NR**

4479 Grants to Other State Agencies.
Payments to other departments, agencies, boards or commissions of the State of Illinois on a grant basis.

NOTE: This detail object should be used for all(except educational purposes) grant payments to other State agencies, regardless of the type of payment. **NR**

4480 Grant to Non-Profit Organizations
Payments to community action agencies and other statewide organizations of a non-profit nature. **NR**

4481 Grants on Behalf of Veterans and their Dependents, Payments to Service Providers
Payments **DIRECTLY TO VENDORS** for cartage and erection of veterans' headstones, educational opportunities for children of veterans, and non-rent housing assistance. Nontaxable grants paid directly to veterans and their dependents should be charged to detail object 482. Rental assistance paid to property owners or managers should be charged to detail object 4410. **R**

4482 Grants Paid to Veterans and Their Dependents
Nontaxable grant payments to veterans or their dependents for housing assistance, cartage and erection of veterans' headstones, educational opportunities for children of veterans, and veteran bonuses. Payments to service providers on behalf of veterans and their dependents should be charged to detail object 4481.
NOTE: Includes all payments formerly charged to 4434 and 4484. **NR**

4483 Court of Claims Awards-Crime Victims Assistance.
Payments to crime victims as provided under the Crime Victims Compensation Act. **NR**

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
		11.50.30 44 of 56
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	REVISION NUMBER
		01-001

- 4484 Court of Claims Awards-Crime Victims Assistance-Provider Payments
Payments to medical providers and funeral homes as provided by the Crime Victims Compensation Act. **R**
- 4485 Court of Claims Awards-General Claims
Payments to Police, Firemen and National Guardsmen under the Police, Firemen and National Guardsmen Compensation Acts, replacement of lost warrants and tort claims. **NR**
- 4486 Court of Claims Awards-All Other
Payment of lapsed appropriation claims, interest claims, contracts and back salary awards. **R**
- 4487 Combined Settlement/Attorney Payments
Combined settlement/attorney payments made to an attorney and client when the attorney's fees cannot be determined. Excludes payments made to attorneys when the distribution between the attorney and client is known. Note: Vouchers should be submitted with the attorney's name on the first line and should use the TIN of the attorney. **R**
- 4488 Loans.
Payments made when repayment by the recipient is a condition of the disbursement, including payments under the Small Business Development Act for equity loans which are not equity position investments that are chargeable to 1298 and for the Disadvantaged Business Enterprise/Women Business Enterprise Loan Program. Also includes advances from one treasury-held fund to another fund where repayment is a condition of the advance. Excludes loans to students chargeable to 4475. **NR**
- 4489 Nontaxable Grants and Awards, Not Elsewhere Classified, payments to recipients.
Nontaxable grant and award payments made **DIRECTLY TO RECIPIENTS**, not reportable on IRS Form 1099, which do not fall within a more specific detail object under "Grants and Awards." Includes reimbursements of qualifying expenses under the Illinois Forestry Development Act cost-share program and payments to individuals under the Individual Family Grant Program. Excludes taxable grants paid directly to recipients (4443) and all payments to service providers and vendors. Refer to SAMS procedure 17.20.50 for further information on payments subject to IRS Form 1099 reporting. **NR**
- 4490 Court of Claims Awards.
Payment of claims in conformity with awards and recommendations made by the Court of Claims. **NR**

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.20 1 of 9
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2000
PROCEDURE	STATUTORY REFERENCE	REVISION NUMBER 01-001

STATUTORY REFERENCE

Statutory Provisions

Excerpts of statutory provisions relevant to the Obligations process are provided in this procedure. The statutory references provided in this procedure are intended to highlight key statutory requirements. The references provided in this procedure are not intended to be a complete, exhaustive list of all relevant statutory provisions.

Every effort has been made to ensure that the citations and references provided in this section are accurate and current as of the effective date of the procedure.

(The following references are provided by citation only and relate directly to the obligation process.)

State Procurement Code 30 ILCS 500 (et seq.)

Professional and Artistic Contracts Filing Requirement
30 ILCS 500/20-80-(d)

Subcontractors 30 ILCS 500/35-40

Copies of contracts to be filed and time for filing 30 ILCS 500/20-80b

Late Filing Affidavit 30 ILCS 500/20-80C

Bribery 30 ILCS 500/50/5(a)

Bid Rigging 30 ILCS 500/50-5(d)

Duration of Contracts 30 ILCS 500/20-60

Length of Leases 30 ILCS 500 40/25

Right to Audit Records 30 ILCS 500/20-65

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.20 2 of 9
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2000
PROCEDURE	STATUTORY REFERENCE	REVISION NUMBER 00-002

The following statutory excerpts relate to the obligation process and are provided for reference purposes.

Encumbrance Accounting

Section 7 of the State Comptroller Act, (15 ILCS 405/7) provides in pertinent part:

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

...The Comptroller shall keep accounts with respect to each State agency which shall accurately reflect the receiving, expending or contracting for the receipt or expenditure of money or other assets on behalf of the State and shall keep accounts of all amounts which may be paid into or out of the State treasury or held or paid out by the State Treasurer...."

Prescribing Contract Content

Section 14 of the State Comptroller Act, (15 ILCS 405/14) provides in pertinent part:

"The Comptroller may prescribe, and require the use by State agencies of forms for all documents required by law in the performance of his duties or which he may reasonably require therefor. The Comptroller may prescribe by rule the general nature of information to be contained in contracts required to be filed with him under Section 11 and 15 of this Act. Any such rule shall be adopted, amended or repealed as provided by the Administrative Procedure Act...."

Property Rental

Section 9 of the State Finance Act (30 ILCS 105/9) provides in pertinent part:

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.20 3 of 9
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2000
PROCEDURE	STATUTORY REFERENCE	REVISION NUMBER 01-001

No disbursements from appropriations shall be made for rental or purchase of office or other space, buildings or land, except in pursuance of a written lease or purchase contract entered into by the proper State authority and the owner or authorized agent of the property. Such lease shall not exceed 5 years unless a greater term is authorized by law, but such lease may contain a renewal clause subject to acceptance by the State after that date or an option to purchase. Such purchase contract may provide for the title to the property to transfer immediately to the State or a trustee or nominee for the benefit of the State and for the consideration to be paid in installments to be made at stated intervals during a certain term not to exceed 30 years from the date of the contract and may provide for the payment of interest on the unpaid balance at a rate that does not exceed a rate determined by adding 3 percentage points to the annual yield on United States Treasury obligations of comparable maturity as most recently published in the Wall Street Journal at the time such contract is signed. Such lease or purchase contract shall be and shall recite that it is subject to termination and cancellation in any year for which the General Assembly fails to make an appropriation to pay the rent or purchase installments payable under the terms of such lease or purchase contract. Additionally such purchase contract shall specify that title to the office and storage space, buildings, land and other facilities being acquired under such a contract shall revert to the Seller in the event of the failure of the General Assembly to appropriate suitable funds. This limitation does not apply to leases for office or other space, buildings, or land, where such leases or purchase contracts contain a provision limiting the liability for the payment of the rental or installments thereunder solely to funds received from the Federal Government. A copy of each such lease or purchase contract shall be filed in the office of the Secretary of State within 15 days after execution.

Section 3.1 of the Public Offices Prohibited Activities Act (50 ILCS 105/3.1):

Before any contract relating to the ownership or use of real property is entered into by and between the State or any local governmental unit or any agency of either the identity of every owner and beneficiary having any interest, real or personal, in such property, and every member, shareholder, limited partner, or general partner entitled to receive more than 7-1/2% of the total distributable income of any limited liability company, corporation, or limited partnership having any interest, real or personal, in such property must be disclosed. The disclosure shall be in writing and shall be subscribed by a member, owner, authorized trustee, corporate official, general partner, or managing agent, or his or her authorized attorney, under oath. However, if the interest, stock, or shares in a limited liability company, corporation, or general partnership is publicly traded and there is no readily known individual having greater than a 7-1/2% interest, then a statement to that effect, subscribed to under oath by a member,

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.20 4 of 9
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2000
PROCEDURE	STATUTORY REFERENCE	REVISION NUMBER 01-001

officer of the corporation, general partner, or managing agent, or his or her authorized attorney, shall fulfill the disclosure statement requirement of this Section. As a condition of contracts entered into on or after the effective date of this amendatory Act of 1995, the beneficiaries of a lease shall furnish the trustee of a trust subject to disclosure under this Section with a binding non-revocable letter of direction authorizing the trustee to provide the State with an up-to-date disclosure whenever requested by the State. The letter of direction shall be binding on beneficiaries' heirs, successors, and assigns during the term of the contract. This Section shall be liberally construed to accomplish the purpose of requiring the identification of the actual parties benefiting from any transaction with a governmental unit or agency involving the procurement of the ownership or use of real property thereby. For any entity that is wholly or partially owned by another entity, the names of the owners of the wholly or partially owning entity shall be disclosed under this Section, as well as the names of the owners of the wholly or partially owned entity. (Source: P.A. 91-361, eff. 7-29-99.)

Contracting in Excess of Appropriation Prohibited

Section 30 of the State Finance Act (30 ILCS 105/30):

"No officer, institution, department, board or commission shall contract any indebtedness on behalf of the State, nor assume to bind the State in an amount in excess of the money appropriated, unless expressly authorized by law."

Legal Fees in Suits Against State Employees

Section 2 of the State Indemnification Act, (5 ILCS 350/2) provides in pertinent part:

"...In the event that the defendant in the proceeding is an elected State official, including members of the General Assembly, the elected State official may retain his or her attorney, provided that said attorney shall be reasonably acceptable to the Attorney General. In such case the State shall pay the elected State official's court costs, litigation expenses, and attorney's fees, to the extent approved by the Attorney General as reasonable, as they are incurred..."

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.20 5 of 9
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2000
PROCEDURE	STATUTORY REFERENCE	REVISION NUMBER 01-001

Advance Payments for Goods and Services

Section 9.05 of the State Finance Act (30 ILCS 105/9.05) provides as follows:

"In the event that a voucher is submitted for advance payment of goods or services, the certification prescribed by Section 9.04 shall be made. In addition, the voucher shall state on its face that the goods or services are being procured pursuant to a formal, written contract the terms of which require advance payment. If it is not possible to execute a written contract, the voucher shall so state. The voucher shall also state that the contract requires the goods or services to be delivered or received prior to the expiration of the lapse period of the fiscal year to which the expenditures are charged, provided however, that such a statement shall not be required on vouchers submitted for periodical subscriptions or organizational memberships."

Response Action Contractor Indemnification Act

Section 5 (b) of the Response Action Contractor Indemnification Act, (415 ILCS 100/5) provides as follows:

"Every State response action contract shall provide that 5% of each payment to be made by the State under the contract shall be paid by the State directly into the Response Contractors Indemnification Fund rather than to the contractor, except that when there is more than \$4,000,000 in the Fund at the beginning of a State fiscal year, State response action contracts during that fiscal year need not provide that 5% of each payment made under the contract be paid into the Fund. When only a portion of a contract relates to a remedial or response action, or to the identification, handling, storage, treatment or disposal of a pollutant, the contract shall provide that only that portion is subject to this subsection."

The purpose of the Response Action Contractor Indemnification Act is to provide indemnification by the State in cases where there is no liability insurance available to a contractor who contracts with the State for the identification, handling, storage, treatment or disposal of any pollutant or hazardous substance or material. It would not apply to response action contracts where the contractor does in fact have liability insurance. However, evidence of this insurance in the form of a Certificate of Insurance attached to the agreement, is required where no provision is made for the 5% contribution into the Response Contractors Indemnification Fund.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.20 6 of 9
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2000
PROCEDURE	STATUTORY REFERENCE	REVISION NUMBER 01-001

Educational Loans

Section 3 of the Educational Loan Default Act, (5 ILCS 385/3) provides as follows:

"No State agency shall contract with an individual for goods or services if that individual is in default, as defined in Section 2 of this Act, on an educational loan. Any contract used by any State agency shall include a statement certifying that the individual is not in default on an educational loan as provided in this Section."

Interference with Public Contracting

Section 33E-11 of the Criminal Code of 1961 (720 ILCS 5/33E-11) provides as follows:

"(a) Every bid submitted to and public contract executed pursuant to such bid by the State or a unit of local government shall contain a certification by the prime contractor that the prime contractor is not barred from contracting with any unit of State or local government as a result of a violation of either Section 33E-3 or 33E-4 of this Article. The State and units of local government shall provide the appropriate forms for such certification. (b) A contractor who makes a false statement, material to the certification, commits a Class 3 felony."

Drug Free Workplace

Section 4 of the Drug Free Workplace Act, (30 ILCS 580/2a) provides as follows:

"Requirement for individuals. The State shall not enter into a contract for more than \$5,000 or make a grant of more than \$5,000 with any individual unless the contract or grant includes a certification by the individual that the individual will not engage in the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance in the performance of the contract."

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.20 7 of 9
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2000
PROCEDURE	STATUTORY REFERENCE	REVISION NUMBER 01-001

The Architectural, Engineering, and Land Surveying Qualifications Based Selection Act

Section 60 of the Architectural, Engineering, and Land Surveying Qualifications Based Selection Act, Certificate of Compliance provides as follows (30 ILCS 535/60):

"Each contract for architectural, engineering, and land surveying services by a State agency shall contain a certificate signed by a representative of the State agency and the firm that the provisions of this Act were complied with."

Steel Products Procurement Act

Section 4 of the Steel Products Procurement Act (30 ILCS, 565/4) provides as follows:

"Each contract for the construction, reconstruction, alteration, repair, improvement or maintenance of public works made by a public agency shall contain a provision that steel products used or supplied in the performance of that contract or any subcontract thereto shall be manufactured or produced in the United States.

The provisions of this Section shall not apply:

- (1) Where the contract involves an expenditure of less than \$500.
- (2) Where the executive head of the public agency certifies in writing that (a) the specified products are not manufactured or produced in the United States in sufficient quantities to meet the agency's requirements or cannot be manufactured or produced in the United States within the necessary time in sufficient quantities to meet the agency's requirements, or (b) obtaining the specified products, manufactured or produced in the United States would increase the cost of the contract by more than 10%.
- (3) When its application is not in the public interest.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.20 8 of 9
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2000
PROCEDURE	STATUTORY REFERENCE	REVISION NUMBER 01-001

International Anti-Boycott Certification Act:

Section 5 of the International Anti-Boycott Certification Act (30 ILCS 582/1) provides as follows:

State contracts. Every contract entered into by the State of Illinois for the manufacture, furnishing, or purchasing of supplies, material, or equipment or for the furnishing of work, labor, or services, in an amount exceeding the threshold for small purchases according to the purchasing laws of this State or \$10,000, whichever is less, shall contain certification, as a material condition of the contract, by which the contractor agrees that neither the contractor nor any substantially-owned affiliated company is participating or shall participate in an international boycott in violation of the provisions of the U.S. Export Administration Act of 1979 or the regulations of the U.S. Department of Commerce promulgated under that Act.

Requirement for three signatures for contracts of \$250,000 or more (30 ILCS 105/9.02)

- (a) (1) Any new contract or contract renewal in the amount of \$250,000 or more in a fiscal year, or any order against a master contract in the amount of \$250,000 or more in a fiscal year, or any contract amendment or change to an existing contract that increases the value of the contract to or by \$250,000 or more in a fiscal year, shall be signed or approved in writing by the chief executive officer of the agency, and shall also be signed or approved in writing by the agency's chief legal counsel and chief fiscal officer. If the agency does not have a chief legal counsel or a chief fiscal officer, the chief executive officer of the agency shall designate in writing a senior executive as the individual responsible for signature or approval.
- (2) No document identified in paragraph (1) may be filed with the Comptroller, nor may any authorization for payment pursuant to such documents be filed with the Comptroller, if the required signatures or approvals are lacking.
- (3) Any person who, with knowledge the signatures or approvals required in paragraph (1) are lacking, either files or directs another to file documents or payment authorizations in violation of paragraph (2) shall be subject to discipline up to and including discharge.
- (4) Procurements shall not be artificially divided so as to avoid the necessity of complying with paragraph (1).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.20 9 of 9
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2000
PROCEDURE	STATUTORY REFERENCE	REVISION NUMBER 01-001

Fiscal Year Limitations (30 ILCS 105/25)

- (1) All appropriations shall be available for expenditure for the fiscal year or for a lesser period if the Act making that appropriation so specifies. A deficiency or emergency appropriation shall be available for expenditure only through June 30 of the year when the Act making that appropriation is enacted unless that Act otherwise provides.
- (2) Outstanding liabilities as of June 30, payable from appropriations which have otherwise expired, may be paid out of the expiring appropriations during the 2-month period ending at the close of business on August 31. Any service involving professional or artistic services or any personal services by an employee whose compensation is subject to income tax withholding must be performed as of June 30 of the fiscal year in order to be considered an “outstanding liability as of June 30” that is thereby eligible for payment out of the expiring appropriation.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.30 1 of 1
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2000
PROCEDURE	OBLIGATION CYCLE	REVISION NUMBER 01-001

OBLIGATION CYCLE

The obligation cycle begins after the initial expenditure authority and budgetary limitations, such as Governor's releases, are recorded in a set of expenditure authority level accounts maintained by the Comptroller for each State agency at the beginning of each fiscal year.

Once this process is completed, the Comptroller accepts and records agency-originated obligation transactions against the various expenditure authority accounts. In addition to recording obligation transactions in the proper expenditure authority accounts, the Comptroller maintains an automated file of obligation data and a file of obligation source documents.

After an agency's obligation transaction passes the manual and programmatic checks at the obligation and the expenditure authority levels, it serves as a reservation of expenditure authority until further agency action is taken to reduce the obligation. An agency can take two types of action to reduce an obligation:

- Submit an invoice-voucher citing an established obligation
- Submit a decrease citing an established obligation

The Comptroller's obligation requirements, (see 15.10.40), identify the conditions under which a voucher must cite a previously recorded obligation.

Agencies must satisfy the Comptroller's obligation data requirements by submitting a copy of the obligation source document containing the required data elements in the Comptroller's approved format.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10. 50 3 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2000
PROCEDURE	SYSTEMS CONTROL	REVISION NUMBER 01-001

- * Current Year Contract
- * Maximum Amount
- * Annual Amount
- * YTD Obligation Amount
- * YTD Voucher Amount
- * Award Code
- * Method of Compensation
- * Appropriation Account Code Contract Payable From
- * Contract Type Total
- * Agency total

For more detailed summary of the report see section 15.30.10.

Reconciliation of the Monthly Obligation Activity Report and Agency Contract Report.

Each agency is required to verify and reconcile to internal records all monthly transactions processed by the Comptroller. (See 15.30.20) Errors in processing agency obligation transactions can result in erroneous account balances, and may cause the rejection of subsequent vouchers or obligations.

PRE-AUDIT

Obligation documents and any attached contracts or leases will be preaudited before entering the system for processing to ensure that:

- The obligation document contains accurate information in all data input fields, as specified in 15.20.10.
- The abstract information is completed on the Contract Obligation Document form.
- All statutory contract filing requirements are met.
- Specified contract content is met.

Any obligation document and/or attachment that does not meet all preaudit tests will be returned to the agency for correction and resubmission.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10. 50 4 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2000
PROCEDURE	SYSTEMS CONTROL	REVISION NUMBER 00-002

Obligations Error Exception Slip for Non-Online Agency (Exhibit 15.10.50-A)

The Obligations Error Exception Slip lists errors detected during the Comptroller's manual and computer pre-audits and is attached to all documents returned for corrections. Upon receipt of rejected documents, the agency is required to correct all errors, sign the Error Exception Slip and return the obligation document, related contract or lease and attached Error Exception Slip to the Comptroller's Office.

Obligations Error Exception Slip for Online Agency (Exhibit 15.10.50-B)

For errors detected during the Comptroller's manual pre-audit, the pre-audited obligation (PO) will be put "on hold" and the error or errors will be typed in the POTX. State agencies have five full days to correct such errors. If the errors are not corrected in a timely manner, the original transaction will be deleted from SAMS and the contract will be returned with the error message to the Agency. A PO may be deleted after five (5) days if no "hard copy" contract has been received by the Comptroller or if the transaction is at a "reject" status.

Comptroller's Agency Contacts

The Comptroller periodically provides certain reports and forms to agencies detailing the transactions and account status of the agencies. It is important that the Comptroller's Office have on file accurate information specifying the agency personnel who will receive the forms and reports and will perform necessary reconciliations. Agencies must report in writing to the Comptroller's Obligations Section any changes in office location or agency personnel which affects the distribution of these reports and forms.

ILLINOIS OFFICE OF THE COMPTROLLER

Error Exception Slip - Obligations

AGENCY NAME	AGENCY NUMBER	PO / CONTRACT NUMBER

The Following Conditions were found during pre-audit

☐ Account requires full obligation ☐ Obligation document needs more description ☐ Contract subject to the Responsive Action Contractor Indemnification Act ☐ Obligation document must be complete ☐ Invalid appropriation account code ☐ Insufficient uncommitted balance of appropriation and/or allotment -- Uncommitted balance is \$ _____ ☐ Appropriation needs Governor's release ☐ Document must have input format (see exhibit 15.20.10A in CUSAS Manual) ☐ Attempt to establish an obligation using a duplicate obligation number ☐ Obligation not on open obligation file ☐ Contract subject to vendor's certification that vendor is not in default on an educational loan made or guaranteed from public funds. ☐ Negative amendment is greater than current balance of obligation which is \$ _____ ☐ Contract pertaining to the State Idemnification Act must be approved by the Attorney General ☐ Contract does not contain exclusion clause relative to State Idemnification Act ☐ COD must have statement "Not Subject to State Idemnification Act" ☐ Return per agency request. ☐ Commodity, equipment, printing, purchases must be procured through CMS with the resulting procurement document submitted as the obligating document ☐ Contracts for Consulting Services utilizing subcontractors must disclose all subcontractors and amounts to be paid or state "Will not utilize subcontractors" ☐ Contract requires vendor certification that it is not barred from contract ☐ Renewal of multiple year contracts must utilize original obligation num ☐ Contract requires vendor certification that it provides a drug free workplace ☐ All parties to this contract must certify that the provisions of the Architectual, Engineering, and Land Surveying Qualifications Based Sections Act were complied with	☐ Contract not on file ☐ Contract/Lease on file not valid for current fiscal year ☐ Contract/Lease must have contingency clause ☐ Contract/Lease on file needs 2 party signed amendment ☐ Contract/COD is not legible ☐ Contract requires vendor's federal taxpayer identification number and legal status disclosure certification ☐ Contract does not contain beginning and ending dates ☐ Contracts for Professional or Artistic Services must contain execution dates ☐ Contracts for Professional or Artistic Services exceeding \$5,000 must be reduced to writing prior to services being rendered. Original notarized affidavit plus one copy required ☐ CMS assigned contract number for EDP equipment must be referenced and supporting documentation attached ☐ CMS approval necessary for multi-year contracts ☐ Contract/Lease requires all certifications ☐ Term Contract number must be referenced ☐ Contract, Lease, or purchase order does not contain bribery clause certification ☐ Contract not filed within 30 days of execution. Requires original notarized affidavit plus one copy. ☐ Contract must contain dollar amount to be paid ☐ Contract is based on rates. Please provide rate schedule ☐ Contract does not contain vendor/agency signature ☐ Contract requires International Anti-boycott certification ☐ CMS lease number must be the obligation number ☐ Lease needs notarized disclosure of owners ☐ Conflict of address and/or money amount between COD and contract or lease ☐ Contract requires a 3 year record retention clause ☐ Contracts over \$250,000 require the signatures of the chief executive officer, the chief legal counsel and the chief fiscal officer ☐ Vendor number on modification does not match the vendor number on the original obligation

Other Errors Detected During Pre-Audit

5/15/00 12:12:07 PM

SIGNATURE

PHONE

DATE/TIME

ADVANTAGE Desktop

File Edit Display Modify Window Help

Vendor 123456789 Transaction ID PO 360 00123456789 Line Number
Name THOMASON INFORMATION INC

	Text
1	FOR LIBRARY BOOKS
2	
3	
4	
5	
6	CONTRACT NOT SIGNED BY VENDOR LW 5/15/95
7	
8	
9	
10	
11	
12	

Messages 2:29 PM 11/17/99

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 5 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 01-001

Also, contracts payable from agency local funds must be filed with the Comptroller using a "99" action code and be clearly identified as "Locally Held Funds." These are contracts that will never have any obligation activity.

B. Establishing an Obligation

When establishing an obligation the last two digits of the action code of the transaction code must always be either 10 (open-end) or 13 (fixed amount).

C. Amending an Obligation

- 20 - To increase the obligation amount
- 25 - To decrease the obligation amount

When amending an obligation, the first two digits of the transaction code (type code) must be the same as the type code submitted on the establishment (original obligation).

All four digits of the transaction code must be completed prior to sending the document to the Comptroller's Office.

An obligation can be increased by inserting a 20 in the action portion of the transaction code.

An obligation can be decreased by inserting a 25 in the action portion of the transaction code.

Increases and decreases on "operational" expenditure authority accounts with fixed amounts must be accompanied by contract amendments.

(4) Contract/Obligation Number

Enter the number assigned by your agency, or the Department of Central Management Services, if applicable, of up to 10 alpha-numeric characters which identifies the contract-obligation within the agency. All contract/obligation numbers must be unique by agency. If two contract/obligation numbers are identical, the second will be rejected by the system. For multi-year contracts the original assigned contract/obligation number must remain the same for the duration of the contract. Agencies must file a Contract Obligation Document (C-23.1) each fiscal year throughout the remainder of the life of any multi-year contract.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 6 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2000
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 00-002

(5) Transaction Date

Enter the date (month-day-year format) the obligation document is prepared for transmittal, i.e., if the preparation date is July 1, 1997, 07/01/97 is entered.

(6) Vendor Identification Number

Enter the vendor's nine-digit Federal Taxpayer's Identification Number or Governmental Unit Code (see Section 19).

(7) Enter the Legal Status in the appropriate block. [\(See Exhibit 15.20.10-F\)](#)

(8) Contract Action

Indicate the type of contract action desired: new, to establish a contract for the present fiscal year; change, for any subsequent action to the contract on file (i.e., amend a contract, adding new appropriation account codes, etc.);

(9) Class code. Enter 2-digit class code. [\(See Exhibit 15.20.10-G\)](#)

(10) Governor's Release Number

Enter the Governor's Release Number, if applicable.

(11) Vendor's Name and Address

Enter the name and address of the vendor to whom payment(s) will be made. The vendor name on the Contract Obligation Document (C-23.1) should be in the same configuration or format as the vendor name on the invoice-voucher. See SAMS Procedure 19.10.30 for guidelines on the structure of vendor names.

(12) Appropriation Account Code

Enter the 16-digit expenditure authority account to which the proposed expenditure is to be charged. If more than one appropriation account code pertains to the same obligation, each account code must be listed on the form.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 7 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 01-001

(13) Obligation Amount

Enter the amount (up to 10 digits) of the obligation to be paid from each appropriation account code cited. When establishing an obligation for operational expenditure authority accounts which require full obligation (See Section 11), the total transaction amount must equal the total amount of the contract. For an increase or decrease to an obligation, enter only the amount of the contract amendment.

NOTE: Contracts to provide for services on an "as needed" basis where the services are based on multiple rates or a specified hourly rate and which contain an estimated amount must be initially obligated for the total estimated contract amount. These contracts are "open ended" and obligations against them may be increased and decreased without contract amendments. The rate schedule must be attached or the hourly rate(s) must be included in the body of the contract.

Contracts to provide for services on an "as needed" basis that DO contain a maximum amount are NOT "open ended" and the maximum amount must be initially obligated. Increases to an obligation for a contract with a maximum amount must have a corresponding amendment to the contract. Decreases to an obligation for a contract with a maximum amount where the contract term has not expired must be accompanied by a corresponding amendment to the contract, OR by a copy of the final bill from the vendor, OR by a notice of termination from the agency. Decreases to an obligation for a contract with a maximum amount where the term of the contract HAS expired need only contain a statement on the COD form that the contract will no longer be utilized.

Increases and decreases to an obligation for a contract containing an estimated amount may be made without submitting any accompanying backup documentation but should only be made after it is ascertained with reasonable certainty that the revised amounts will better relate to actual usage.

(14) Multiple Year Contract (if applicable)

Enter the beginning and ending dates of those contracts entered into for more than one fiscal year (month-day-year format). Please note that whenever a multi-year contract for equipment (where title may pass to the lessee) are filed with the Comptroller's Office, an Accounting for Leases-Lessee form (SCO-559/SCO-560) must be attached. This applies to all contracts with a type code of 38 or 39 and some contracts with a type code of 31. For further information see SAMS Procedure 27.20.59 or 27.20.60.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 8 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 1999
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 00-001

(15) Maximum Contract Amount

Enter the stated or estimated maximum amount payable for the duration of the contract. If it is the first year of a Multiple Year Contract, this amount should be the total amount of the contract. If it is a subsequent year of the contract, this amount should be the remaining dollar portion of the contract. This data field should reflect the current and future fiscal years' liabilities.

(16) Current Fiscal Year of Contract

Enter the beginning and ending dates of the contracts pertaining to the current fiscal year.

(17) Annual Contract Amount

Enter the total amount payable under this contract for the current fiscal year, including reimbursement expenses, if applicable. Obligated amounts for estimated contracts should reflect the total estimated amount for the current fiscal period.

(18) Multiple Year Contract Amounts

Enter the dollar amount payable for each subsequent year 2 through 7. In the event the contract extends beyond 7 years the cumulative dollar amount for years 7 and over should be entered in year 7. After the first year of a multiple year contract, all subsequent fiscal years are moved forward one block, i.e., the amount to be paid for the second year is entered in the annual contract amount block, the amount to be paid for the third fiscal year is entered in the second year's block, etc. Again, these data fields must reflect the current and future fiscal years' liabilities of the contracts.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 9 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 1999
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 00-001

(19) Description

Enter a reasonably detailed description of the contract or lease which must include items such as:

- . type of service to be rendered
- . items being leased, etc.
- . where service is received
- . real property shall include location of property
(square footage, address and county)

NOTE: Subsequent fiscal year filings of multiple year contracts must contain a complete description as originally filed to include the prior year's obligation/contract number. DO NOT use just "Reference back to Contract" as a description.

(20) Method of Compensation

Enter the rate and unit of time upon which payments will be based, e.g., \$35.00 per HR (hour). If multiple rates apply, enter "00" in rate field and MR in "time" field and attach a rate sheet. DO NOT merely reference a rate sheet as a method of compensation. The rate sheet must be attached.

Use the following abbreviations to describe the time periods to be compensated.

HR - hour	FR - flat rate
DY - day	SA - semi-annual
MO - month	AN - annual
QT - quarter	PC - percentage
WK- week	OT - other
BW - bi-weekly	BM - bi-monthly
MR - multiple rate	

The suggested guidelines above pertains to filling out the Contract Obligation Document (C-23.1) form.

(21) Award Codes

Indicate the applicable award code.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 10 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 01-001

(22) Travel Expenses

Indicate whether or not the contract includes travel expenses. Enter the amount if travel expenses are included.

(23) Advance Payment

Indicate whether the contract allows for advance pay.

(24) Document Preparation

(25) Document Authorization

Renumbering only, text stays the same.

Enter the name of the individual who authorized the obligation and the filing agency and division. THIS MUST BE A WRITTEN SIGNATURE.

NOTE: Multiyear Contracts and leases are generally limited to a term of not more than 10 years. Illinois Procurement Code, 30 ILCS 500/20-60 and 30 ILCS 500/40-25.

NOTE: In the case of a multiple year agreement, the original obligation number must remain the same for the duration of the agreement.

State of Illinois Contract — Obligation Document

EXHIBIT 15.20.10-D

Page 1 of 8

(01-001)

Agency No. 360

Please Type

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
00	2110	C M 1 4	08-01-99	362189998	02
Contract Action 1. ☒ New 2. ☐ Change 3. ☐ Delete		Class Code (DO NOT USE)	Governor's Release No.		
		Vendor's Name and Address Smith, Samuel 141 E. Jackson Ave. Chicago, Illinois 60604			
Appropriation Account Code		Obligation Amount			
001-36010-1200-0000		12,500.00			
001-36015-1200-0000		11,000.00			
		Multiple Year Contract		Maximum Contract Amount	
		From _____ To _____ Month/Day/Year Month/Day/Year			
		Current Fiscal Year of Contract		Annual Contract Amount	
		From 08-01-99 To 05-30-00 Month/Day/Year Month/Day/Year		24,000.00	
				Reimbursement Expenses Included	
		Multiple Year Contract Amounts			
		Year 2 — 7 (and over)			
		2	3	4	5
		6	7	8	9
Description Provide legal services on an as needed basis to 2 of the department's divisions located in Springfield. No advance payment required. "This contract is not subject to the State Indemnification Act." Example: Establishment of an obligation for a Professional and Artistic Contract - external vendor (type code of 21). Note this contract/obligation is being paid from 2 different appropriation account codes.					
Method of Compensation			Award Code		Travel Expenses
(If Multiple Rates, Specify)					
\$75.00	Per	HR	1. ☐ Bids Required 2. ☒ Exempt From Bid 3. ☐ Exempt/Bids Obtained 4. ☐ Emergency		Yes ☒ No ☐ Amount \$1500.00 Advance Payment Yes ☐ No ☐
(Rate)		(Time)			
Mary Jones Prepared By Kelly Bruce Kelly Bruce			08-01-99 Office of the Comptroller Date Contracting Agency/Division		
Authorized By			08-01-99 Office of the Comptroller Date Filing Agency/Division		

C-23.1

Agency No. 3 6 0

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
00	2120	CM14	09-10-99	362189998	
Contract Action		Class Code	Governor's Release No.		
1. ☐ New 2. ☒ Change 3. ☐ Delete		(DO NOT USE)			
Appropriation Account Code		Obligation Amount	Vendor's Name and Address Smith, Samuel 141 E. Jackson Ave. Chicago, Illinois 60604		
001-36010-1200-0000		2,500 00			
			Multiple Year Contract		Maximum Contract Amount
			From _____ To _____ Month/Day/Year Month/Day/Year		
			Current Fiscal Year of Contract		Annual Contract Amount
			From _____ To _____ Month/Day/Year Month/Day/Year		26,500 00 Reimbursement Expenses Included
			Multiple Year Contract Amounts		
			Year 2 — 7 (and over)		
			2	3	4
			5	6	7

Increase Legal services contract and obligation from \$12,500 to \$15,000 for this account code.

BASED ON THE ORIGINAL ESTABLISHMENT EXAMPLE: This reflects a positive amendment to a previously existing contract and obligation for a Professional and Artistic Contract (type code 21). Note that this does not change the amount obligated from the other account code listed on the original contract/obligation.

NOTE: When amending the actual contact, a copy of any or all contract amendments should be attached to this form.

Method of Compensation		Award Code		Travel Expenses	
(If Multiple Rates, Specify)		1. ☐ Bids Required		Yes _____ No _____	
_____		2. ☐ Exempt From Bid		_____ Amount _____	
_____ (Rate) Per _____ (Time)	_____	3. ☐ Exempt/Bids Obtained		_____ Advance Payment _____	
_____	_____	4. ☐ Emergency		Yes _____ No _____	
Mary Jones		09-10-99		Office of the Comptroller	
Prepared By		Date		Contracting Agency/Division	
Kelly Bruce Kelly Bruce		09-10-99		Office of the Comptroller	
Authorized By		Date		Filing Agency/Division	

Agency No. 3 6 0

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
00	2120	CM14	10-01-99	362189998	
Contract Action	Class Code	Governor's Release No.	Vendor's Name and Address		
1. ☐ New 2. ☒ Change 3. ☐ Delete	(DO NOT USE) 		Smith, Samuel 141 E. Jackson Avenue Chicago, Illinois 60604		
Appropriation Account Code		Obligation Amount			
001-36010-1200-0000		00			
			Multiple Year Contract		Maximum Contract Amount
			From _____ To _____ Month/Day/Year Month/Day/Year		_____
			Current Fiscal Year of Contract		Annual Contract Amount
			From _____ To 06-30-90 Month/Day/Year Month/Day/Year		_____
					Reimbursement Expenses Included
			Multiple Year Contract Amounts		Year 2 — 7 (and over)
			2	3	4
			5	6	7

NOTE: When an original contract is mended, a copy of any or all contract amendments shall be attached to this form.

Method of Compensation		Award Code	Travel Expenses
(If Multiple Rates, Specify)		1. ☐ Bids Required	Yes _____ No _____
		2. ☐ Exempt From Bid	_____ Amount _____
		3. ☐ Exempt/Bids Obtained	_____ Advance Payment _____
		4. ☐ Emergency	Yes _____ No _____
_____ (Rate) Per _____ (Time)			
Judy Cross	10-01-99	Office of the Comptroller	
Prepared By	Date	Contracting Agency/Division	
Kelly Bruce Kelly Bruce	10-01-99	Office of the Comptroller	
Authorized By	Date	Filing Agency/Division	

State of Illinois Contract — Obligation Document

Agency No. 3 6 0

Please Type

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
00	2125	CM14	11-22-99	362189998	
Contract Action		Class Code	Governor's Release No.	Vendor's Name and Address	
1. ☐ New 2. ☒ Change 3. ☐ Delete		(DO NOT USE)		Smith, Samuel W. 141 E. Jackson Avenue Chicago, Illinois 60604	
Appropriation Account Code		Obligation Amount			
001-36015-1200-0000		1,000.00			
				Multiple Year Contract Maximum Contract Amount	
		From _____ To _____ Month/Day/Year Month/Day/Year			
		Current Fiscal Year of Contract		Annual Contract Amount	
		From _____ To _____ Month/Day/Year Month/Day/Year		25,500.00	
				Reimbursement Expenses Included	
		Multiple Year Contract Amounts		Year 2 — 7 (and over)	
		2 3 4 5 6 7			
Description Decrease legal services contract and obligation from \$11,500 to \$10,500 for this account code. BASED ON THE ORIGINAL ESTABLISHMENT EXAMPLE: This reflects a negative amendment to a previously existing contract and obligation for a Professional and Artistic Contract (type code of 21). NOTE that this does not change the amount obligated from the other account code listed on the establishment, but does alter the contract amount. If any other aspects of the original contract/obligation were changed - such as rate per hour, or contract term - these items too should be attached to this form. NOTE: When an original contract is amended, a copy of any or all contract amendments should be attached to this form.					
Method of Compensation			Award Code		Travel Expenses
(If Multiple Rates, Specify)			1. ☐ Bids Required 2. ☐ Exempt From Bid 3. ☐ Exempt/Bids Obtained 4. ☐ Emergency		Yes _____ No _____ Amount _____ Advance Payment Yes _____ No _____
_____ Per _____ (Rate) (Time)					
Judy Cross			11-22-99		
Prepared By			Date		Contracting Agency/Division
Kelly Bruce Kelly Bruce			11-22-99		
Authorized By			Date		Filing Agency/Division

State of Illinois Contract — Obligation Document

Agency No. 3 6 0

Please Type

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
00	2810	JV103	01-10-00	362809156	02
Contract Action		Class Code	Governor's Release No.		Vendor's Name and Address
1. ☒ New 2. ☐ Change 3. ☐ Delete		(DO NOT USE)			Doe, Jane A. 441 E. Washington Sherman, Illinois 60604
Appropriation Account Code		Obligation Amount			
001-36010-1200-0000		12,000.00			
				Multiple Year Contract	Maximum Contract Amount
		From _____ To _____ Month/Day/Year Month/Day/Year			
		Current Fiscal Year of Contract		Annual Contract Amount	
		From <u>01-01-00</u> To <u>06-30-00</u> Month/Day/Year Month/Day/Year		12,000.00 Reimbursement Expenses Included	
		Multiple Year Contract Amounts		Year 2 — 7 (and over)	
		2	3	4	
		5	6	7	
Description Clerical duties. Filing, typing and sorting of reports for General office at 325 W. Adams in Springfield, Illinois. No advance payment.					
Method of Compensation			Award Code		Travel Expenses
(If Multiple Rates, Specify)			1. ☐ Bids Required 2. ☒ Exempt From Bid 3. ☐ Exempt/Bids Obtained 4. ☐ Emergency		Yes _____ No ☒ Amount _____ Advance Payment Yes _____ No _____
\$2,000 Per MO (Rate) (Time)					
Penny David			01-10-99		Office of the Comptroller
Prepared By			Date		Contracting Agency/Division
Kelly Bruce Kelly Bruce			01-10-99		Office of the Comptroller
Authorized By			Date		Filing Agency/Division

Agency No. 3 6 0

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status			
00	3813	WR68	07-01-99	333444555	04			
Contract Action		Class Code	Governor's Release No.					
1. ☒ New 2. ☐ Change 3. ☐ Delete		(DO NOT USE)	Vendor's Name and Address Thompson Copiers, Inc. 333 Skylark Ave. Chicago, Illinois 60601					
Appropriation Account Code		Obligation Amount						
001-36001-1200-0000		17,400.00						
			Multiple Year Contract		Maximum Contract Amount			
			From 07-01-99 To 06-30-02 Month/Day/Year Month/Day/Year		52,200.00			
			Current Fiscal Year of Contract		Annual Contract Amount			
			From 07-01-99 To 06-30-00 Month/Day/Year Month/Day/Year		17,400.00			
					Reimbursement Expenses Included			
			Multiple Year Contract Amounts		Year 2 — 7 (and over)			
			2	17,400.00	3	17,400.00	4	
			5		6		7	

Example: Establishment of an obligation for lease other than real property (type code 38). This is a multi-year contract.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.30 1 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	PROFESSIONAL OR ARTISTIC CONTRACT	REVISION NUMBER 01-001

PROFESSIONAL OR ARTISTIC CONTRACTS

PURPOSE

Professional or Artistic contracts exceeding \$5,000 must be filed with the Comptroller to satisfy the requirements of the Illinois Procurement Code (30 ILCS 500/20-80d).

EXECUTION REQUIREMENTS

Section 11 of the State Comptroller Act, as amended, directs the Comptroller to reject vouchers for payment of professional or artistic skills if the contract for such services involves expenditures of more than \$5,000 unless (1) the contract has been reduced to writing before the services are performed, or (2) the agency has filed an affidavit as presented in this Section, (3) or the contract is between two state agencies. To ensure compliance with Section 11, these contracts must contain a clause stating the execution date. An acceptable alternative is for the agency and the contractor to date their signatures. All contracts subject to Section 11 must be executed prior to commencement of services unless an affidavit described in this Section is filed.

"Reduced to writing" is defined as signed by the contractor and an authorized representative of the State.

The time at which a contract is reduced to writing is delineated below:

- When the contract contains an execution date only, the contract will be regarded as being reduced to writing at that date.
- For contracts with date signatures, when the contract is signed by the vendor and then by more than one authorized agency representative, it is reduced to writing at the earliest dated signature of an authorized representative of the agency.
- When the contract requires the signature of CMS, it must also be dated prior to services beginning.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.30 2 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 1999
PROCEDURE	PROFESSIONAL OR ARTISTIC CONTRACT	REVISION NUMBER 00-001

- An "authorized agency representative" means a person who has the authority to execute contracts on behalf of the agency.
- An agreement for professional or artistic services let for competitive bids will be considered reduced to writing upon the date of the notice of award. The agreed terms may be placed in a different format and later signed without violating Section 11 of the State Comptroller Act. A copy of the proposal and the notice of award shall be filed with the Comptroller.

If a contract has not been reduced to writing before the services have commenced, the payment shall only be made for such services if the agency files with the Comptroller (1) a written contract covering the services, and (2) an affidavit, signed by the Agency Head of the agency or his designee, stating that the services for which payment is being made were agreed to prior to commencement of the services and setting forth an explanation of why the contract was not reduced to writing before the services commenced. The law also requires a copy of the affidavit to be filed with the Auditor General.

The affidavit must clearly identify the agency, the contract and the vendor, be notarized, and shall be in substantially the form shown in Exhibit 15.20.30-A. The original and one copy of the affidavit must be sent with the contract to the Office of the Comptroller. The Comptroller will file the copy of the affidavit with the Auditor General.

TIMING REQUIREMENTS

All contract liabilities regardless of type must be filed with the Comptroller within 15 calendar days after execution.

DEFINITION

Professional and artistic services means those services provided under contract to a State agency by a person or business, acting as an independent contractor, qualified by education, experience, and technical ability.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.30 3 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 1995
PROCEDURE	PROFESSIONAL OR ARTISTIC CONTRACTS	REVISION NUMBER 96-001

Examples of professional or artistic services are set forth in SAMS Procedure 15.20.70, type code 21.

Professional services include but are not limited to those services which when vouchered will cite detail objects 1240, 1241, 1242, 1245, 1269, in certain circumstances 1246, and also certain detail objects within the 4400, 6600 and 7700 major objects of appropriation.

CONTENTS

The professional or artistic contract must be a written two-party signed document if it exceeds \$5,000. The contract shall be legible and contain the following information:

- Contractor's full name and address.
- Agency name.
- Reasonably detailed description of services to be rendered.
- The contract term, where applicable.
- The maximum or estimated amount to be paid, if applicable.
- Payment rates, where applicable.
- Signature of contractor and authorized agency representative.
- Execution date.
- Bid-rigging/Bid-rotating certification ONLY if contract was let for bid.
- Bribery clause certification.
- Drug free workplace certification if contract is with individual or sole proprietor.
- Vendor's Records Retention Clause.
- International Anti-Boycott certification for contracts that exceed \$10,000.
- Contractor's Federal Taxpayer Identification Number and Legal Status Disclosure Certification.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.30 4 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 1995
PROCEDURE	PROFESSIONAL OR ARTISTIC CONTRACTS	REVISION NUMBER 96-001

In order to comply with this requirement, agencies must include in all contracts a certification substantially as follows:

Under penalties of perjury, I certify that the name, taxpayer identification number, and legal status listed below are correct.

Name: _____

Taxpayer Identification Number:

Social security number _____

or

Employer Identification number _____

(If you are an individual, enter your name and SSN as it appears on your Social Security Card. If completing this certification for a sole proprietorship, enter the owner's name followed by the name of the business and the owner's SSN. For all other entities, enter the name of the entity as used to apply for the entity's EIN and the EIN.)

Legal Status (check one):

☐ Individual

☐ Governmental entity

☐ Owner of sole proprietorship individual

☐ Nonresident alien

☐ Partnership

☐ Estate or legal trust

☐ Tax-exempt hospital or extended care facility

☐ Foreign corporation, partnership, estate, or trust

☐ Corporation providing or billing medical and/or health care services

☐ Other: _____

☐ Corporation NOT providing or billing medical and/or health care services

Signature: _____ Date: _____

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.30 5 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	PROFESSIONAL OR ARTISTIC CONTRACTS	REVISION NUMBER 01-001

- Where the contract is for Professional and Artistic services, the contract must state whether or not the services of a subcontractor will be utilized. If a subcontractor will be used, the contract must list the names and addresses of all subcontractors and the anticipated amount they will receive pursuant to the contract.
- Such other provisions as may be specifically required by law.
- Any other information deemed necessary or advisable by the agency or the Attorney General.
- Contracts subject to the "State Indemnification Act," (5 ILCS 350/1) et seq., must be approved by the Attorney General before being filed with the Comptroller. This requirement does not apply to universities. The 15-day filing requirement established by Section 30 of the Illinois Procurement Code shall run from the date of approval.

All contracts for legal services (detail object 1244) filed with the Comptroller not subject to the State Indemnification Act must contain the following statement or words of similar import in the description block for the (C-23.1):

"This contract is not subject to the State Indemnification Act."

All Contract Obligation Documents for services must contain in the description block a statement attesting that the contract is in compliance with 30 ILCS 500/35-40a of the Illinois Procurement Act concerning the disclosure of subcontractors. (See SAMS Procedure 15.10.20.)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.50 1 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2000
PROCEDURE	OTHER CONTRACT LIABILITIES	REVISION NUMBER 00-002

OTHER CONTRACT LIABILITIES

PURPOSE

All contract liabilities, except for personal services and contracts between the State and its employees to defer compensation, exceeding \$5,000 must be filed with the Comptroller to satisfy Section 15 of the State Comptroller Act.

TIMING REQUIREMENTS

All contract liabilities must be filed with the Comptroller within 15 calendar days after execution.

DEFINITION AND DISTRIBUTION

Included in this category would be contracts for pre-arranged services, (other than professional or artistic), equipment leases, maintenance agreements, and other purchases of services which exceed \$10,000.

All agencies should submit the above listed types of contract liabilities directly to the Comptroller. In the case of procurement transactions, the Department of Central Management Services will automatically send the Comptroller's copy of the agencies' procurement documents to the Comptroller, where the document will be used to establish the respective obligations.

CONTENTS

Contracts for other than tangible personal property should be assigned unique contract numbers by the agency, obligated on Contract Obligation Documents, and supported by documentation which must include:

- . Vendor name and address.
- . Agency name.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.50 2 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 1995
PROCEDURE	OTHER CONTRACT LIABILITIES	REVISION NUMBER 96-001

- . Description of services.
- . The contract term, where applicable.
- . Location at which services are to be performed, where applicable.
- . Maximum or estimated amount to be paid, where applicable.
- . Method by which payment is to be computed. (If terms are "current rates" then the rate schedule must be attached.)
- . Signature of vendor and authorized agency representative.
- . Execution date.
- . Bribery clause certification.
- . Drug Free Workplace Certification if contract is with individual or sole proprietor.
- . Such other provisions as may be specifically required by law.
- . Any other information deemed necessary or advisable by the agency or the Attorney General.
- . Bid-Rigging/Bid Rotating Certification if contract was let for bid.
- . Vendor's Records Retention Clause.
- . Contractor's Federal Taxpayer Identification Number and Legal Status Disclosure Certification.
- . International Anti-Boycott Certification for contracts that exceed \$10,000.
- . Steel Products Procurement Certification for contracts for construction, reconstruction, alteration, repair, improvement or maintenance of public works.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.50 3 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 2, 1995
PROCEDURE	OTHER CONTACT LIABILITIES	REVISION NUMBER 95-002

In order to comply with this requirement, agencies must include in all contracts a certification substantially as follows:

Under penalties of perjury, I certify that the name, taxpayer identification number, and legal status listed below are correct.

Name: _____

Taxpayer Identification Number:

Social security number _____

or

Employer Identification number _____

(If you are an individual, enter your name and SSN as it appears on your Social Security Card. If completing this certification for a sole proprietorship, enter the owner's name followed by the name of the business and the owner's SSN. For all other entities, enter the name of the entity as used to apply for the entity's EIN and the EIN.)

Legal Status *(check one)*:

☐ Individual

☐ Governmental entity

☐ Owner of sole proprietorship

☐ Nonresident alien individual

☐ Partnership

☐ Estate or legal trust

☐ Tax-exempt hospital or extended care facility

☐ Foreign corporation, partnership, estate, or trust

☐ Corporation providing or billing medical and/or health care services

☐ Other: _____

☐ Corporation NOT providing or billing medical and/or health care services

Signature: _____ **Date:** _____

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.50 4 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 1997
PROCEDURE	OTHER CONTACT LIABILITIES	REVISION NUMBER 98-001

LEASES FOR PERSONAL PROPERTY

These requirements also apply to multi-year lease, lease-purchase and installment purchase agreements for electronic data processing, telecommunications and duplicating equipment which are authorized by and subject to the requirements of Section 5.1 of the Illinois Purchasing Act. (30 ILCS 505/5.1)

Leases for personal property must contain:

- . Lessor's name and address.
- . Leasing agency's name.
- . Beginning and ending dates of agreement.(See section 5.1 of the Illinois Purchasing Act)
- . Description of personal property. (Where applicable, serial numbers should be included.)
- . Monthly and annual payment amounts, where applicable.
- . Where the agreement is for more than one fiscal year, a subject to appropriation clause.
- . Signature of lessor and authorized agency representative.
- . Maximum or estimated amount to be paid, where applicable.
- . Execution date.
- . Bribery clause certification.
- . For multi-year agreements, the Governor's approval, where required by Section 35.7B of the Civil Administrative Code of Illinois. (20 ILCS 405/35.7b)
- . The maximum or estimated annual amount, where subject to calculation.
- . Such other provisions as may be specifically required by law.
- . Any other information deemed necessary or advisable by the agency or the Attorney General.
- . Bid-Rigging/Bid Rotating Certification if contract was let for bid.
- . Vendor's Records Retention Clause.
- . Contractor's Federal Taxpayer Identification Number and Legal Status Disclosure Certification.
- . International Anti-Boycott Certification (For contracts that exceed \$10,000).

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.50 5 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 2, 1995
PROCEDURE	OTHER CONTRACT LIABILITIES	REVISION NUMBER 95-002

In order to comply with the last listed requirement, agencies must include in all contracts a certification substantially as follows:

Under penalties of perjury, I certify that the name, taxpayer identification number, and legal status listed below are correct.

Name: _____

Taxpayer Identification Number:

Social security number _____

or

Employer Identification number _____

(If you are an individual, enter your name and SSN as it appears on your Social Security Card. If completing this certification for a sole proprietorship, enter the owner's name followed by the name of the business and the owner's SSN. For all other entities, enter the name of the entity as used to apply for the entity's EIN and the EIN.)

Legal Status *(check one)*:

☐ Individual

☐ Governmental entity

☐ Owner of sole proprietorship

☐ Nonresident alien individual

☐ Partnership

☐ Estate or legal trust

☐ Tax-exempt hospital or extended care facility

☐ Foreign corporation, partnership, estate, or trust

☐ Corporation providing or billing medical and/or health care services

☐ Other: _____

☐ Corporation NOT providing or billing medical and/or health care services

Signature: _____ **Date:** _____

ILLINOIS OFFICE OF THE COMPTROLLER

Error Exception Slip - Obligations

AGENCY NAME	AGENCY NUMBER	PO / CONTRACT NUMBER

The Following Conditions were found during pre-audit

☐ Account requires full obligation	☐ Contract not on file
☐ Obligation document needs more description	☐ Contract/Lease on file not valid for current fiscal year
☐ Contract subject to the Responsive Action Contractor Indemnification Act	☐ Contract/Lease must have contingency clause
☐ Obligation document must be complete	☐ Contract/Lease on file needs 2 party signed amendment
☐ Invalid appropriation account code	☐ Contract/COD is not legible
☐ Insufficient uncommitted balance of appropriation and/or allotment -- Uncommitted balance is \$ _____	☐ Contract requires vendor's federal taxpayer identification number and legal status disclosure certification
☐ Appropriation needs Governor's release	☐ Contract does not contain beginning and ending dates
☐ Document must have input format (see exhibit 15.20.10A in CUSAS Manual)	☐ Contracts for Professional or Artistic Services must contain execution dates
☐ Attempt to establish an obligation using a duplicate obligation number	☐ Contracts for Professional or Artistic Services exceeding \$5,000 must be reduced to writing prior to services being rendered. Original notarized affidavit plus one copy required
☐ Obligation not on open obligation file	☐ CMS assigned contract number for EDP equipment must be referenced and supporting documentation attached
☐ Contract subject to vendor's certification that vendor is not in default on an educational loan made or guaranteed from public funds.	☐ CMS approval necessary for multi-year contracts
☐ Negative amendment is greater than current balance of obligation which is \$ _____	☐ Contract/Lease requires all certifications
☐ Contract pertaining to the State Idemnification Act must be approved by the Attorney General	☐ Term Contract number must be referenced
☐ Contract does not contain exclusion clause relative to State Idemnification Act	☐ Contract, Lease, or purchase order does not contain bribery clause certification
☐ COD must have statement "Not Subject to State Idemnification Act"	☐ Contract not filed within 30 days of execution. Requires original notarized affidavit plus one copy.
☐ Return per agency request.	☐ Contract must contain dollar amount to be paid
☐ Commodity, equipment, printing, purchases must be procured through CMS with the resulting procurement document submitted as the obligating document	☐ Contract is based on rates. Please provide rate schedule
☐ Contracts for Consulting Services utilizing subcontractors must disclose all subcontractors and amounts to be paid or state "Will not utilize subcontractors"	☐ Contract does not contain vendor/agency signature
☐ Contract requires vendor certification that it is not barred from contract	☐ Contract requires International Anti-boycott certification
☐ Renewal of multiple year contracts must utilize original obligation num	☐ CMS lease number must be the obligation number
☐ Contract requires vendor certification that it provides a drug free workplace	☐ Lease needs notarized disclosure of owners
☐ All parties to this contract must certify that the provisions of the Architectual, Engineering, and Land Surveying Qualifications Based Sections Act were complied with	☐ Conflict of address and/or money amount between COD and contract or lease
	☐ Contract requires a 3 year record retention clause
	☐ Contracts over \$250,000 require the signatures of the chief executive officer, the chief legal counsel and the chief fiscal officer
	☐ Vendor number on modification does not match the vendor number on the original obligation

Other Errors Detected During Pre-Audit

5/15/00 12:12:06 PM

SIGNATURE

PHONE

DATE/TIME

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.50.10 1 of 24
SUB-SECTION	REFERENCE	EFFECTIVE DATE January 1, 2000
PROCEDURE	COMPTROLLER'S RULES ON CONTRACT CONTENT	REVISION NUMBER 00-002

**TITLE 74: PUBLIC FINANCE
CHAPTER II: COMPTROLLER**

**PART 290
CONTRACT CONTENT**

Section	
290.1200	Statutory Authority
290.1201	Application
290.1202	Classifications
290.1203	Requirements for all Contracts
290.1204	Contracts for Professional or Artistic Services
290.1205	Leases for Real Property
290.1206	Leases for Personal Property
290.1207	Construction Contracts
290.1208	Contracts with Governmental Agencies
290.1209	Purchase Orders and Similar Documents
290.1210	Renewals, Amendments or Cancellations
290.1211	Other Contracts
290.1212	Enforcement
APPENDIX A	Suggested Provisions
APPENDIX B	Contract Format
APPENDIX C	Late Filing Affidavit
APPENDIX D	Professional or Artistic Services Affidavit

AUTHORITY: Implementing Section 14 and authorized by Section 21 of the State Comptroller Act (15 ILCS 405/14) (15 ILCS 405/21).

SOURCE: Adopted at 5 Ill. Reg. 6281, effective July 1, 1981; codified at 5 Ill. Reg. 10598; amended at 6 Ill. Reg. 5941, effective April 30, 1982; amended at 7 Ill. Reg. 5419, effective April 13, 1983; amended at 9 Ill. Reg. 6702, effective April 30, 1985; amended at 12 Ill. Reg. 22395, effective December 20, 1988; amended at 14 Ill. Reg. 5757, effective April 5, 1990.

Section 290.1200 Statutory Authority

- a) (15 ILCS 405/14) Forms of documents. The Comptroller may prescribe, and require the use by State agencies, of forms for all documents required by law in the performance of his duties or which he may reasonably require therefor. The Comptroller may prescribe by rule the general nature of information to be contained in contracts required to be filed with him under Sections 11 and 15 of this Act.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.50.10 2 of 24
SUB-SECTION	REFERENCE	EFFECTIVE DATE July 1, 2000
PROCEDURE	COMPTROLLER'S RULES ON CONTRACT CONTENT	REVISION NUMBER 01-001

- b) Ch. 15, par. 221(15 ILCS 405/21)
The Comptroller shall promulgate rules and regulations to implement the exercise of his powers and performance of his duties under this Act and to guide and assist State agencies in complying with this Act. Any rule or regulation specifically requiring the approval of the State Treasurer under this Act for adoption by the Comptroller shall require the approval of the State Treasurer for modification or repeal.

Section 290.1201 Application

This Article does not presently apply to agreements paid from the "award and grant" (Statewide Accounting Management System--SAMS--Common Object 4400) line items. It is, however, recommended that agencies follow these guidelines in drafting grant agreements.

Section 290.1202 Classifications

For the purposes of this Part contracts and agreements shall be classified as follows:

- a. Contracts for professional or artistic services which are subject to the Illinois Procurement Code (30 ILCS 500/20-80(d)) (hereinafter contracts for professional or artistic services, or P/A contracts).
- b. Leases for real property.
- c. Leases or other rental agreements for personal property.
- d. Construction Contracts.
- e. Contracts with other governmental agencies.
- f. Purchase Orders.
- g. Amendments, modifications and renewals.
- h. Other Contracts.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.50.10 3 of 24
SUB-SECTION	REFERENCE	EFFECTIVE DATE July 1, 2000
PROCEDURE	COMPTROLLER'S RULES ON CONTRACT CONTENT	REVISION NUMBER 01-001

Section 290.1203 Requirements for all Contracts

- a) Agreements required to be filed with the Comptroller under Section 11 or Section 15 of the State Comptroller Act(15 ILCS 405/11)(15 ILCS 405/15) must meet the criteria set forth in this Article. In general, a two party signed agreement must be filed for all expenditures exceeding \$5,000 in a fiscal year, except for:
 - 1) contracts paid from personal services, or
 - 2) contracts between the State and its employees to defer compensation pursuant to Article 24 of the Illinois Pension Code (40 ILCS 5/24-101).
- b) Certain exceptions are listed in SAMS Procedures 15.20.70. In addition, agreements where the State does not incur a financial liability are not required to be filed with the Comptroller under this Part.
- c) Legibility: All documents filed must be legible.
- d) Bribery Clause: Every contract executed by the State must contain a certification by the contractor that the contractor is not barred from being awarded a contract or subcontract under Section 10.1 of The Illinois Purchasing Act (30 ILCS 505/10.1). Suggested language for the certification is set forth below:

The vendor certifies that it is not barred from being awarded a contract or subcontract under Section 10.1 of The Illinois Purchasing Act.
- e) Execution date: All contracts and leases must contain an execution date. An acceptable alternative is for the agency and the contractor to date their signature. The execution date of purchase orders and similar documents is the date on the document.
- f) Filing Requirements:
 - 1) Section 15 of the State Comptroller Act requires agencies to file contracts, leases or purchase orders within 15 days of execution. Cancellation or modifications to contracts, purchase orders, or leases are also subject to this time period.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.50.10 4 of 24
SUB-SECTION	REFERENCE	EFFECTIVE DATE January 1, 2000
PROCEDURE	COMPTROLLER'S RULES ON CONTRACT CONTENT	REVISION NUMBER 00-002

- 2) The following rules will be applied in enforcing these filing requirements:
 - A) When the contract sets forth an execution date only, the 15-day period will be calculated from this date.
 - B) When the agency signature and the contractor's signature are dated, the 15 day time period will be calculated from the latest dated signature.
 - C) When the contract is signed by more than one person on behalf of the State, the period will be calculated from the latest dated signature.
- 3) Where a contract, purchase order or lease required to be filed by Section 15 of the State Comptroller Act has not been filed within 30 days of execution, the Comptroller will not honor vouchers for payment thereunder until the agency files with the Comptroller:
 - A) The contract, purchase order or lease; and
 - B) An original affidavit and one copy, signed by the chief executive officer of the agency, or his or her designee, setting forth an explanation of why such contract liability was not filed within 30 days of execution. The Comptroller will file the copy of the affidavit with the Auditor General.
 - C) A sample of the affidavit referenced in this Section is provided as Appendix C to this Part. Any affidavit substantially similar to that provided in Appendix C will be accepted by the Comptroller.
- g) Maximum or Estimated Amount:
 - 1) Except as is discussed below, all contracts should set forth either an estimated or maximum amount.
 - 2) A maximum amount must be used where the amount of payment can be ascertained with reasonable certainty. The contract must be amended before more than the maximum amount may be paid pursuant to the agreement. Where it is not possible to ascertain the amount to be paid under the contract, an estimated amount should be used. In certain cases contracts are executed

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.10.40 3 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2000
PROCEDURE	DOCUMENT DESCRIPTION	REVISION NUMBER 01-001

3. Contractual Service Voucher, C-02 (Exhibit 17.20.55-A)

The Contractual Service Voucher is used for requesting payments subject to withholding taxes (federal or state income taxes, backup withholding, and/or FICA taxes), which have not been authorized to process using the Comptroller's salary payroll system. Examples include payments to Lottery, non-resident aliens, stipends, etc. For any exceptions, the Comptroller's Office must be contacted for authorization.

4. Agency Tape Balance Report (Exhibit 17.20.60-A)

An Agency Tape Balance Report is a computer generated balance report which is forwarded to the Comptroller with each commercial voucher tape. The report must contain the contents of the Header Record, each Schedule Record, and the Trailer Record in a labeled and clearly defined format. The Agency Tape Balancing Report must be in the format specified in Exhibit 17.20.60-A.

5. Signature Card, SCO-095 (Exhibit 17.20.65-A)

The Signature Card is used to provide specimen signatures to the Comptroller for persons authorized to sign the agency head approval line on vouchers or the agency tape balancing report. The card is also prepared for individuals authorized to affix the signature of the agency head on the voucher's "agency head line" such as with a signature machine.

6. Magnetic Tape Transmittal Control Slip (Exhibit 17.20.70-A)

A Magnetic Tape Transmittal Control Slip is a control document used to transmit an automated voucher file and its accompanying hard copy documents to the Comptroller. Its principal data elements are the name, address and phone number of the transmitting agency, tape reel number, tape control totals, tape identifier and the

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.10.40 4 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 1999
PROCEDURE	DOCUMENT DESCRIPTION	REVISION NUMBER 00-001

number of batches of hard copy documents accompanying the tape reel. A Magnetic Tape Transmittal Control Slip is attached to each reel before it is sent to the Comptroller. Then the tape, Magnetic Tape Transmittal Control Slip, Agency Tape Balance Report and associated batch of documents are forwarded to the Comptroller. An additional copy of the Magnetic Tape Transmittal Control Slip must also be submitted with the hard copy.

OUTPUT REPORTS

1. Agency Delete Document Report (Exhibit 17.30.20-A)

The Delete Document Report is a list of all vouchers with an error condition that has been deleted by the Illinois Office of the Comptroller for return to the agency.

2. Error Exception Slip (Exhibit 17.30.10-A)

An Error Exception Slip is the document which is attached to Schedules or vouchers which have failed the Comptroller's pre-audit. As its name implies, this document lists errors found on the Schedules and vouchers to which it is attached. Each of these errors must be corrected before the Schedule or vouchers are resubmitted.

3. PV Modifications Document (Exhibit 17.30.15-B)

The PV Modification Document is used by an agency to notify the Illinois Office of the Comptroller of the change to be made to correct an error condition on a voucher.

4. Confirmation of Authorized Signatures (Exhibit 17.30.30-A)

The Confirmation of Authorized Signatures is a periodic report used to confirm the Comptroller's listing of individuals authorized to approve vouchers and the types of vouchers each individual may approve. The agency is responsible for checking the report to ensure that the listing is correct. After any corrections are noted, the report should be signed by the agency head and return to the Office of the Comptroller.

Office of the Comptroller
325 West Adams St.
Springfield, IL 62706

(01-001)

This certifies that the travel shown above was required by the official duties of the traveler named to my personal knowledge, or as indicated by records submitted to me. If applicable, the reporting requirements of section 5.1 "An Act to Create the Bureau of the Budget" have been met.

I certify that, in accordance with Section 12 of "An Act in Relations to State Finance", the above amount is correct and just; that the detailed items charged for subsistence were actually paid; that the expenses were occasioned by official business or unavoidable delays requiring the stay at hotels for the time specified; that the journey was performed with all practicable dispatch by the shortest route usually traveled in the customary reasonable manner; and that I have not been furnished with transportation or money in lieu thereof for any part of the journey therein charged for.

Date _____

Date: _____

Date _____

Office of the Comptroller
325 West Adams St.
Springfield, IL 62706

5. Traveler		Agency Name and Address	
PAYMENT OF INTEREST MAY BE AVAILABLE IF THE STATE FAILS TO COMPLY WITH THE STATE PROMPT PAYMENT ACT, 30 ILCS 540.	1. Social Security Number		3. Voucher No.
	2. Traveler Name and Address - Payee LAST NAME FIRST NAME MIDDLE INITIAL Traveler, Terry J. 2549 Potomic Avenue Springfield, IL 62702		4. Voucher Date
			5. Appropriation Account Code
			6. Headquarters
			7. Residence
TRAVELER PLEASE NOTE IMPORTANT INSTRUCTIONS ON BACK OF COPY 5 FOR COMPLETION OF BOX 2			

8. Date	9. Departed From		10. Arrived At		11. Auto Mileage @	12. Auto Reimbursement	13. Trans	14. Lodging	15. Meals or/ Per Diem	16. Other Expenses		17. Line Totals							
	Place	Time	Place	Time						Item	Amount								
11/1/99	Spfld	7:30a	Carbondale	10:30a	160	49	60			*33	00	21	00			70	60		
11/2/99	Carbondale	5:30p	Spfld	8:30p	160	49	60					28	00	Parking	2	00	79	60	
11/16/99	Spfld	9:20a	Chicago	10:10a					**68	00				Taxi****	5	00	5	00	
11/16/99	Chicago	6:30p	Spfld	7:20p					**68	00			17	00	Parking	3	00	20	00
11/19/99	Spfld	4:00p	MadisonWI	9:00a	268	83	08			***3	500	32	00				115	08	
11/20/99	MadisonWI	5:00p	Spfld	10:00p	268	83	08					32	00	Parking	4	00	119	08	
18. Exp. Obj.	19. Amount	20. State License Plate Number			21.	22.	23.	24.	25.	SUB TOTALS		26.							
1264					856	265	36			130	00	14	00						
1291	175.20				30. Traveler Comments/Explanations														
1292	234.16				*Billed Direct-Hotel 7														
					**Billed Direct - Air American														
					***Billed Direct - Happy Hotel										28. Total Amount				
27. Total Exp.	409.36				****Airport to Office														

29. Purpose of Travel

11/1/99 11/20/99 7500 11/16/99 Mtg w/Dept of Employment Security
11/1-2/99 SAMS Seminar 11/19-20/99 AICPA Mtg

This certifies that the travel shown above was required by the official duties of the traveler named to my personal knowledge, or as indicated by records submitted to me. If applicable, the reporting requirements of section 5.1 "An Act to Create the Bureau of the Budget" have been met.

I certify that, in accordance with Section 12 of "An Act in Relations to State Finance", the above amount is correct and just; that the detailed items charged for subsistence were actually paid; that the expenses were occasioned by official business or unavoidable delays requiring the stay at hotels for the time specified; that the journey was performed with all practicable dispatch by the shortest route usually traveled in the customary reasonable manner; and that I have not been furnished with transportation or money in lieu thereof for any part of the journey therein charged for.

Division Head, Supt., Chief

Date _____

Approved-Agency Head

Date _____

Traveler Signature

12/13/99

Date

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.20 5 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	INVOICE VOUCHER (Form C-13)	REVISION NUMBER 01-001

Column 24	Enter the payment amount related to each referenced obligation document.
Box 25	Add the amounts in column 24 and enter the sum as total payment amount in box 25.
Box 26	This box is to be used by the agency to fulfill internal coding requirements.

Invoice-Vouchers when completed should be batched in groups not to exceed 20 vouchers, all pertaining to the same appropriation and fiscal year. These batches may not exceed one schedule page. A schedule page can then be prepared for the vouchers in the batch.

During the lapse period (July and August), use a one-inch rubber stamp to identify the proper fiscal year in the upper right hand corner above line 4.

Obtain approval signature and certifying signature. The date certified must be shown in the month-day-year format (xx-xx-xx). Forward the schedule with the original copy and remittance copy of each Invoice-Voucher, and attachments to the Comptroller for processing or to the Department of Central Management Services as required.

The agency head signature must be dated for purposes of determining whether and to what extent late payment interest is due under the State Prompt Payment Act.

Invoice-Vouchers not containing a dated signature are subject to return by the Comptroller.

Invoice Voucher

The preparation instructions for vendors are on the back of the last copy.

EXHIBIT 17.20.20-A
(01-001)

Name and Location of State Agency or Institution

VENDOR AND STATE AGENCY SEE IMPORTANT INSTRUCTIONS ON BACK OF COPIES 6 AND 7 FOR COMPLETION OF BOX 3. PAYMENT OF INTEREST MAY BE AVAILABLE IF THE STATE FAILS TO COMPLY WITH THE STATE PROMPT PAYMENT ACT, 30 ILCS 540. Disposition of Copies 1- Comptroller 5- Agency 2- Agency 6- Agency 3- Agency 7- Retained 4- Remittance Copy by Vendor	2. Taxpayer Identification Number	Important See instructions on back of page 7 for completion of box 2.	4. Voucher No. _____
	3. Vendor or Payee LAST NAME FIRST NAME MIDDLE INITIAL OR BUSINESS NAME	5. Voucher Date _____	6. Appropriation Account Code _____
			7. Invoice Number _____
			8. Invoice Date _____
10. Indicate Beginning and Ending Date of Service and GAAP Code. Give Complete Description of Articles/Services Rendered or Attach Itemized Vendor Invoice	11. Quantity	12. Units	13. Unit Price
			14. Amount

18. Exp. Obj	19. Exp. Amount	Comp Use Only	15. Subtotal	
			22. Obligation No.	24. Payment Amount
20. Total Exp.			25. Total Payment Amount	17. Total Amount

26. For Agency Use Only		Certification of Receiving Agency I certify that the goods or services specified on this voucher were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred, that such goods or services meet all the required standards set forth in the purchase agreement or contract to which this voucher relates; and that the amount shown on this voucher is correct and approved for payment. If applicable, the reporting requirements of section 5.1 of 'an Act to create the Bureau of the Budget and to define its powers and duties and to make an appropriation', approved April 16, 1969, as amended, have been met.	
Approved for Payment			
Receiving Officer	Date	Clerk	
Head of Unit or Authorized Agent	Date	Date	Agency Head (Signature)

Invoice Voucher

Office of the Comptroller
325 West Adams
Springfield, IL 62706

The preparation instructions for vendors
are on the back of the last copy.

EXHIBIT 17.20.20-B
(01-001)

Name and Location of State Agency or Institution

VENDOR AND STATE AGENCY SEE IMPORTANT INSTRUCTIONS ON BACK OF COPIES 6 AND 7 FOR COMPLETION OF BOX 3. PAYMENT OF INTEREST MAY BE AVAILABLE IF THE STATE FAILS TO COMPLY WITH THE STATE PROMPT PAYMENT ACT, 30 ILCS 540. Disposition of Copies 1- Comptroller 5- Agency 2- Agency 6- Agency 3- Agency 7- Retained 4- Remittance Copy by Vendor	2. Taxpayer Identification Number 37-7496422	Important See instructions on back of page 7 for completion of box 2.	4. Voucher No. <u>347</u> 5. Voucher Date <u>1/1/00</u>
	3. Vendor or Payee LAST NAME FIRST NAME MIDDLE INITIAL OR BUSINESS NAME Aardvark Office Supply Company 417 Wyoming Avenue Springfield, Illinois 62709		6. Appropriation Account Code <u>001-36010-1600-00-00</u> 7. Invoice Number <u>4438</u> 8. Invoice Date <u>1/1/00</u>

10. Indicate Beginning and Ending Date of Service and GAAP Code. Give Complete Description of Articles/Services Rendered or Attach Itemized Vendor Invoice	11. Quantity	12. Units	13. Unit Price	14. Amount
12/01/99 12/15/99 7500 Calculator Desk, #1774-87 General Fireproofing, right hand platform, finish in brushed hardware, walnut grain, to match existing equipment. 60" x 30"	5	ea.	188 98	944 90
Freight Charges Purchase order #711775				40 00

18. Exp. Obj	19. Exp. Amount	Comp Use Only	15.		
1510	738 67		Subtotal	984	90
			22. Obligation No. <u>711775</u>	24. Payment Amount <u>738.67</u>	
	738 67		16. Discount / Deduction	246	23
20. Total Exp.			17. Total Amount	738.67	
			25. Total Payment Amount		

26. For Agency Use Only		Certification of Receiving Agency I certify that the goods or services specified on this voucher were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred, that such goods or services meet all the required standards set forth in the purchase agreement or contract to which this voucher relates; and that the amount shown on this voucher is correct and approved for payment. If applicable, the reporting requirements of section 5.1 of 'an Act to create the Bureau of the Budget and to define its powers and duties and to make an appropriation', approved April 16, 1969, as amended, have been met.	
Approved for Payment 1/1/00		1/1/00	
Receiving Officer	Date	Clerk	
	1/1/00		
Head of Unit or Authorized Agent	Date		Agency Head (Signature)

Commercial Voucher Tape File **Version 2.0**

This document describes the magnetic tape file format to be used by State agencies transmitting commercial voucher information directly to the Comptroller on magnetic tape.

I. FILE CHARACTERISTICS

The Commercial Voucher Tape File is a 9-track, 1600 or 6250 bpi, or an 18-track (cartridge), 38000 bpi, odd parity, American Standard labeled magnetic media. The file should contain no tape marks. All records are 900 bytes in length with a blocking factor of 10. Numeric fields are both unpacked and unsigned except for adjustment and credit amounts on voucher addenda records. Whenever possible, submit an 18-track cartridge. The Commercial Voucher File consists of five types of records. These are:

1. **Header Record** - This record is the first data record on the magnetic tape. It is used to identify the tape, source computer type, agency, creation date, etc.
2. **Schedule Record** - The schedule record should indicate the type of processing required for the vouchers following it. All Voucher Transaction Records following a Schedule Record (pertaining to that schedule) must cite the same appropriation account code and fiscal year. Do not mix vouchers requiring different processing on the same schedule.

There may be multiple Schedule Records and related groups of Voucher Transaction /Voucher Addenda Records on a single magnetic tape.

During lapse period (July - August), schedules citing different fiscal years may NOT be mixed on a tape. Each fiscal year must be on a separate tape.

3. **Voucher Transaction Record** – Tapes should be limited to 10,000 records unless approved by the Comptroller. Each transaction record contains all the data elements needed to write a warrant or send a direct deposit transaction.

The fields labeled DIRECT DEPOSIT must be completed to send a direct deposit transaction. The fields labeled OPTIONAL are not required at this time but may be required for future transaction types.

4. **Voucher Addenda Record** – The addenda record(s) will immediately follow the voucher transaction and contain detailed remittance information related to the voucher transaction. There may be multiple addenda records for each voucher transaction record. Each addenda record must be related to the same voucher transaction. Voucher addenda records will provide remittance information electronically to the vendor. Fields on the addenda record must not contain an asterisk (*) or backslash (\). Addenda fields should be left justified and use no more than one space between characters. More than one space constitutes the end of a field. Fill unused numeric fields with zeroes, unless the last payment related data segment is not going to be

used. Each addenda record contains 30 characters of control data and two 435 byte payment related data segments. If the last segment is not used, the entire segment of 435 bytes must be spaces.

EXAMPLE: If the voucher contains five payment invoices, three addenda records would be required. The third addenda record would contain the fifth invoice in the first payment related data segment and the second segment would be initialized to spaces.

5. **Trailer Record** - This record is the last data record on the magnetic tape. It is used to provide control counts and totals for balancing the tape.

II. **FILE ORDER**

A batch consists of a Schedule Record followed by the Voucher Transaction Records and their associated Voucher Addenda Records pertaining to that Schedule Record.

Batches are to be sorted by appropriation account code number in ascending order on the tape.

Within a batch, Voucher Transaction Records followed by any associated Voucher Addenda Records are to be sorted by vendor number in ascending order.

If actual hardcopy vouchers are required to accompany the tape, they must be sorted correspondingly within a batch, and batches should be sorted in the appropriate order.

III. **APPENDICES**

Appendix 1 - defines the required data elements in the file records and the record layouts.

Appendix 2 - details the standards to be used for vendor identification number, name and address on the Voucher Transaction Record.

Appendix 3 - shows the magnetic tape transmittal control slip which is to accompany the tape.

Appendix 4 - describes the agency tape balance report which is to accompany each Commercial Voucher tape received by the Comptroller. This report replaces the requirement for individually signed vouchers.

Appendix 5 - describes the requirements for the standardized information for box 10 of the invoice voucher.

Appendix 6 - describes any Voucher Addenda Record edits and related error messages

APPENDIX 1

HEADER RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Record Type	1	2	2	99	Value Zeroes.
Tape Identifier	3	8	6	X(6)	A unique identifier such as external reel number, or agency assigned number. This number will be used on reports and for control purposes by the Comptroller and must be different on each tape received during a given month. This tape identifier must be shown on the magnetic tape transmittal control slip and agency balancing report which accompany the tape. Note: Comptroller recommends the reel number and the Tape Identifier be the same.
Organization Code	9	11	3	9 (3)	Agency Identifier Code (digits 4 thru 6 of the appropriation account code number) of agency creating tape (Transmitting Agency).
Agency Name	12	41	30	X(30)	Name of Agency creating tape.
File Name	42	53	12	X(12)	Value "VOUCHER FILE".
Creation Date	54	59	6	9(6)	Date on which tape was created in MMDDYY format.
Filler	60	900	841	X(841)	Value Spaces.

APPENDIX 1

SCHEDULE RECORD

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Record Type	1	2	2	99	Value 10.
Filler	3	8	6	X(6)	Value Spaces.
Appropriation Account Code Number	9	24	16	9(16)	Appropriation Account Code Number for all vouchers in this schedule. All vouchers pertaining to this schedule must cite this appropriation account code.
Fiscal Year	25	26	2	99	Last two digits of pertinent fiscal year for the appropriation referenced above. All vouchers pertaining to this schedule must cite this fiscal year.
Beginning Voucher Number	27	34	8	X(8)	Number of the first voucher in this schedule. Voucher numbers must be right justified, zero filled, and can be all numeric or alphanumeric. No special characters are allowed.
Ending Voucher Number	35	42	8	X(8)	Number of the last voucher in this schedule. Voucher numbers must be right justified, zero filled, and can be all numeric or alphanumeric. No special characters are allowed.
Schedule Amount	43	54	12	9(10)V99	Sum of the voucher amounts in this schedule.
Voucher Count	55	58	4	9(4)	Number of voucher transaction records following and pertaining to this schedule record.

APPENDIX 1**SCHEDULE RECORD**

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Processing Type	59	59	1	X(1)	Type of processing required for the vouchers following this schedule. Valid values are: L - LIST VOUCHERS ONLY (limited to 99 payees per voucher) requires paper voucher and automated remittance processing. M – Medical Vouchers (requires Comptroller approval to use this processing type). P – requires automated voucher and automated remittance processing (i.e. no paper voucher submitted and the description of the payment is provided in the invoice description field of this tape). R – requires paper voucher and automated remittance processing (i.e. travel vouchers); EXCLUDES list vouchers. T – requires paper voucher and paper remittance processing (i.e. C-13 invoice voucher without a description provided in the invoice description field of this tape and has a paper remittance attached).
Filler	60	900	841	X(841)	Value Spaces.

APPENDIX 1

VOUCHER TRANSACTION RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Record Type	1	2	2	99	Any numeric value may be entered except 00, 10, 98 and 99.
Appropriation Account Code Number	3	18	16	9(16)	Appropriation Account Code Number from which expenditure is to be made.
Fiscal Year	19	20	2	99	Fiscal year pertaining to above appropriation.
Voucher Number	21	28	8	X(8)	Voucher numbers must be right justified, zero filled, and can be all numeric or alphanumeric. No special characters are allowed. Note: The voucher number must be unique by agency by fiscal year.
Schedule Payment Date	29	34	6	9(6)	Format is MMDDYY (Comptroller authorization required prior to usage).
Invoice Number	35	44	10	X(10)	The invoice number and date fields should be filled with the vendor's invoice number and date. This information will be printed on the remittance advice attached to the warrant. The date format is MMDDYY.
Invoice Date	45	50	6	9(6)	
TIN (Taxpayers' Identification Number)	51	59	9	9(9)	Reference Appendix 2.
Filler	60	66	7	9(7)	Value Spaces.
Voucher Amount	67	76	10	9(8)V99	The amount for which the warrant is to be written.
First Expenditure Object	77	80	4	9(4)	First Expenditure Object Code applicable to this payment. There is a limit of five different expenditure objects which can be related to a payment.
First Expenditure	81	90	10	9(8)V99	First Expenditure Amount is the

APPENDIX 1**VOUCHER TRANSACTION RECORD**

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Amount					amount associated with the first Expenditure Object Code. Note: The sum of all of the Expenditure Amounts must equal the voucher amount. Unused fields must be zero filled.
Second Expenditure Object	91	94	4	9(4)	Second Expenditure Object Code applicable to this payment. Unused fields must be zero filled.
Second Expenditure Amount	95	104	10	9(8)V99	Second Expenditure Amount is the amount associated with the second Expenditure Object Code. Unused fields must be zero filled.
Third Expenditure Object	105	108	4	9(4)	Third Expenditure Object Code applicable to this payment. Unused fields must be zero filled.
Third Expenditure Amount	109	118	10	9(8)V99	Third Expenditure Amount is the amount associated with the third Expenditure Object Code. Unused fields must be zero filled.
Fourth Expenditure Object	119	122	4	9(4)	Fourth Expenditure Object Code applicable to this payment. Unused fields must be zero filled.
Fourth Expenditure Amount	123	132	10	9(8)V99	Fourth Expenditure Amount is the amount associated with the fourth Expenditure Object Code. Unused fields must be zero filled.
Fifth Expenditure Object	133	136	4	9(4)	Fifth Expenditure Object Code applicable to this payment. Unused fields must be zero filled.
Fifth Expenditure Amount	137	146	10	9(8)V99	Fifth Expenditure Amount is the amount associated with the fifth Expenditure Object Code. Unused fields must be zero filled.

APPENDIX 1**VOUCHER TRANSACTION RECORD**

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Payee Name 1	147	176	30	X(30)	Reference Appendix 2. Left justify data and fill unused positions with blanks.
Filler	177	178	2	X(2)	Value Spaces.
Payee Name 2	179	208	30	X(30)	Reference Appendix 2. Left justify data and fill unused positions with blanks.
Filler	209	210	2	X(2)	Value Spaces.
Address	211	240	30	X(30)	Reference Appendix 2. Left justify data and fill unused positions with blanks.
Filler	241	242	2	X(2)	Value Spaces.
City	243	260	18	X(18)	Reference Appendix 2. Left justify data and fill unused positions with blanks.
Filler	261	262	2	X(2)	Value Spaces.
State	263	264	2	X(2)	Reference Appendix 2. Left justify data and fill unused positions with blanks.
Filler	265	265	1	X	Value Spaces.
Zip Code	266	274	9	X(9)	Reference Appendix 2. Left justify data and fill unused positions with blanks.
Filler	275	275	1	X	Value Spaces.
First Obligation Number	276	285	10	X(10)	Enter the agency assigned obligation number (right justified with leading zeros) for the first obligation related to this payment request (if payment is not related to a previously recorded

APPENDIX 1

VOUCHER TRANSACTION RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
					obligation, enter "00" left justified). There is a limit of three different obligations which may be related to a payment.
Filler	286	286	1	X	Value Spaces.
First Obligation Amount	287	296	10	9(8)V99	First Obligation Amount is the amount associated with the first Obligation Number. Note: The sum of all of the Obligation Amounts must equal the voucher amount. Unused fields must be zero filled.
Second Obligation Number	297	306	10	X(10)	Enter the agency assigned obligation number (right justified with leading zeros) for the second obligation related to this payment request. Unused fields must be space filled.
Filler	307	307	1	X	Value Spaces.
Second Obligation Amount	308	317	10	9(8)V99	Second Obligation Amount is the amount associated with the second Obligation Number. Unused fields must be zero filled.
Third Obligation Number	318	327	10	X(10)	Enter the agency assigned obligation number (right justified with leading zeros) for the third obligation related to this payment request. Unused fields must be space filled.
Filler	328	328	1	X	Value Spaces.
Third Obligation Amount	329	338	10	9(8)V99	Third Obligation Amount is the amount associated with the third Obligation Number. Unused fields must be zero filled.
Filler	339	347	9	X(9)	Value Spaces.

APPENDIX 1**VOUCHER TRANSACTION RECORD**

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Direct Deposit Indicator	348	348	1	9	DIRECT DEPOSIT - Indicates whether or not the payment is to be direct deposit. Valid values: 0, 1, 8, 9. (0 = default) (1 = Direct Deposit with Multiple Account) (8 = IPTIP) (9 = hardcopy)
Contract Reference	349	358	10	X(10)	–Comptroller authorization required prior to usage.
Filler	359	373	15	X(15)	Value Spaces.
Direct Deposit Multiple Account No. Indicator	374	376	3	X(3)	DIRECT DEPOSIT- Data assigned by the agency which indicates an individual account when multiple accounts are used for a single payee. Multiple accounts for a single payee may ONLY be used when commingling of funds is prohibited.
Check Category	377	378	2	X(2)	Comptroller authorization required prior to usage.
Remittance Description	379	438	60	X(60)	DIRECT DEPOSIT- A payment description forwarded to the payee through the bank. [Field is unnecessary and will be ignored if Voucher Addenda Record is provided.]
Filler	439	468	30	X(30)	Value Spaces.
Billing Account Number	469	484	16	X(16)	For intergovernmental payments, enter the account number to which payment is to be charged.
Credit Memo Number	485	496	12	X(12)	For intergovernmental payments, enter the identifying number of the credit memo issued to you.
Credit Memo Amount	497	506	10	9(8)V99	For intergovernmental payments, enter the credit memorandum amount.

APPENDIX 1**VOUCHER TRANSACTION RECORD**

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Beginning Date of Service	507	514	8	9(8)	Format is MMDDCCYY. Reference Appendix 5.
Ending Date of Service	515	522	8	9(8)	Format is MMDDCCYY. Reference Appendix 5.
GAAP Code	523	526	4	9(4)	Reference Appendix 5.
Pre-Audit Description	527	886	360	X(360)	Reference Appendix 5.
Confidentiality Indicator	887	887	1	X(1)	Comptroller authorization required prior to usage.
Filler	888	900	13	X(13)	Value Spaces.

APPENDIX 1

VOUCHER ADDENDA RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>THRU</u>	<u>LENGTH</u>	<u>PICTURE</u>
	<u>FROM</u>				
Control Data					
Record Type	1	2	2	9(2)	EDI record type – Value 98.
Voucher Number	3	10	8	X(8)	Voucher number must be right justified, zero filled, and can be numeric or alphanumeric. No special characters are allowed. Note: The voucher number must be unique by agency by fiscal year. Matches bytes 21-28 of the voucher transaction record. Note: LIST VOUCHERS cannot have addenda records.
TIN (Taxpayers' Identification Number)	11	19	9	9(9)	Matches bytes 51-59 of the voucher transaction record.
Addenda Sequence Number	20	21	2	9(2)	Sequence number for this addenda record.
Total Number of Addenda Records	22	23	2	9(2)	Limit of 10 per voucher record.
Filler	24	30	7	X(7)	Value Spaces.
Payment Related Data			435		Occurs twice.
Payment Related Data - First Occurrence					
Customer ID	31	60	30	X(30)	Vendor defined for EDI.
Billing Account	61	90	30	X(30)	Vendor defined for EDI.

APPENDIX 1

VOUCHER ADDENDA RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>THRU</u>	<u>LENGTH</u>	<u>PICTURE</u>
Period					
Beginning Date of Service	91	96	6	9(6)	MMDDYY
Ending Date of Service	97	102	6	9(6)	MMDDYY
Invoice Number	103	132	30	X(30)	Vendor's invoice number.
Invoice Date	133	138	6	9(6)	MMDDYY
Gross Amount	139	148	10	9(8)V99	Amount of invoice before applying credit or adjustment.
Credit Memo Reason Code	149	150	2	X(2)	Code indicating reason for taking a credit. Any valid adjustment reason code as defined in version 4010 of the 820 standard.
Credit Memo ID	151	170	20	X(20)	The identifying number of the credit memo issued to you.
Credit Memo Amount	171	180	10	S9(8)V99	The amount of the credit memo issued to you.
Adjustment Reason Code	181	182	2	X(2)	Code indicating reason for claiming an adjustment. Any valid adjustment reason code as defined in version 4010 of the 820 standard.
Adjustment ID	183	202	20	X(20)	The identifying number of the adjustment issued to you.
Adjustment Amount	203	212	10	S9(8)V99	The amount of the adjustment issued to you.
Net Amount	213	222	10	9(8)V99	Amount paid.
Partial Payment Indicator	223	224	2	X(2)	If present, specifies that the invoice is not expected to be cleared in full.
Contract Number	225	244	20	X(20)	Vendor Defined for EDI.

APPENDIX 1

VOUCHER ADDENDA RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>THRU</u>	<u>LENGTH</u>	<u>PICTURE</u>
	<u>FROM</u>				
Program Identifier	245	274	30	X(30)	Vendor Defined for EDI.
Purchase Order	275	294	20	X(20)	Vendor Defined for EDI.
Purchase Order Date	295	300	6	9(6)	MMDDYY
Message	301	380	80	X(80)	A free form description to clarify the related data elements and their content.
Filler	381	465	85	X(85)	Value Spaces.
Payment Related Data - Second Occurrence					
Customer ID	466	495	30	X(30)	Vendor defined for EDI.
Billing Account	496	525	30	X(30)	Vendor defined for EDI.
Period					
Beginning Date of Service	526	531	6	9(6)	MMDDYY
Ending Date of Service	532	537	6	9(6)	MMDDYY
Invoice Number	538	567	30	X(30)	Vendor's invoice number.
Invoice Date	568	573	6	9(6)	MMDDYY
Gross Amount	574	583	10	9(8)V99	Amount of invoice before applying credit or adjustment.
Credit Memo Reason Code	584	585	2	X(2)	Code indicating reason for taking a credit. Any valid adjustment reason code as defined in version 4010 of the 820 standard.
Credit Memo ID	586	605	20	X(20)	The identifying number of the credit

APPENDIX 1**VOUCHER ADDENDA RECORD**

<u>DATA ELEMENT</u>	BYTES		<u>THRU</u>	<u>LENGTH</u>	<u>PICTURE</u>
	<u>FROM</u>				memo issued to you.
Credit Memo Amount	606	615	10	S9(8)V99	The amount of the credit memo issued to you.
Adjustment Reason Code	616	617	2	X(2)	Code indicating reason for claiming an adjustment. Any valid adjustment reason code as defined in version 4010 of the 820 standard.
Adjustment ID	618	637	20	X(20)	The identifying number of the adjustment issued to you.
Adjustment Amount	638	647	10	S9(8)V99	The amount of the adjustment issued to you.
Net Amount	648	657	10	9(8)V99	Amount paid.
Partial Payment Indicator	658	659	2	X(2)	If present, specifies that the invoice is not expected to be cleared in full.
Contract Number Program Identification	660	679	20	X(20)	Vendor Defined for EDI.
	680	709	30	X(30)	Vendor Defined for EDI.
Purchase Order	710	729	20	X(20)	Vendor Defined for EDI.

APPENDIX 1

VOUCHER ADDENDA RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>THRU</u>	<u>LENGTH</u>	<u>PICTURE</u>
	<u>FROM</u>				
Purchase Order Date	730	735	6	9(6)	MMDDYY
Message	736	815	80	X(80)	A free form description to clarify the related data elements and their content.
Filler	816	900	85	X(85)	Value Spaces.

APPENDIX 1

TRAILER RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Record Type	1	2	2	9(2)	Value 99.
Schedule Record Count	3	6	4	9(4)	Number of schedule records on the tape.
Voucher Record Count	7	11	5	9(5)	Number of Voucher Transaction Records on the Tape.
Schedule Control Total	12	23	12	9(10)V99	The Sum of the Schedule Amounts (from the Schedule Records) on this tape.
Voucher Control Total	24	35	12	9(10)V99	The Sum of the Voucher Amounts (from the Voucher Transaction Records) on this tape.
Filler	36	900	865	X(865)	Value Spaces.

APPENDIX 2

VENDOR IDENTIFICATION NUMBER, NAME AND ADDRESS

The following standards should be used for providing the vendor identification number, name and address in the Voucher Transaction Record.

IRS regulations require that each vendor furnish his correct Federal Taxpayer Identification Number (TIN) to the payer. Any vendor that fails to furnish his correct TIN to an agency is subject to an IRS penalty of \$50.00 for each such failure unless the failure is due to reasonable cause and not willful neglect.

Agencies should use the Governmental Unit Code (GUC) assigned by the Comptroller's Office for payments to a governmental unit. Use the Employer Identification Number (EIN) if the vendor is a corporation, partnership, estate, or legal trust. If the vendor is an individual, the individual's Social Security Number (SSN) should be used as the taxpayer identification number. For sole proprietorships, the vendor name should be the owner of the sole proprietorship and the TIN should be the owner's SSN. An IRS Form W-9 can be used to obtain the correct name, TIN and legal status from a vendor (see SAMS Exhibit 19.10.15). Refer to page 2 of the IRS Form W-9 for special instructions for State of Illinois vendors.

According to IRS regulations, the TIN reported on Form 1099 for a sole proprietor can be either an SSN or EIN. However, the State must maintain one account for each vendor. The Comptroller's tax reporting system uses the TIN for this purpose; a separate account number is not assigned. For sole proprietorships, the owner's SSN is used as the account number instead of the EIN of the business because not all sole proprietorships have an EIN.

On IRS records, an SSN matches only with the name of a person. The business name of a sole proprietorship will not match an SSN or an EIN. Therefore, when the vendor is an individual or owner of a sole proprietorship, the owner's name must appear first on the payment. The owner's last name should precede the first name and middle name or initial. The "doing business as" name must follow or be entered in the "Payee Name 2" field. All names should be provided in capital letters. Do not use punctuation (i.e. periods, commas) in this field. Note: Dashes (-) or ampersands (&) appearing in a vendor's name should be included.

Sole Proprietor: DOE JOHN E
 DBA DOE CONTRACTING

Individual: SMITH ANN Y MD

A corporation or partnership's vendor name should be as it appeared on the form used to apply for the entity's EIN. This is generally the entity's legal name. Therefore, if the payee is a smaller operating unit of a larger entity which is a corporation or partnership,

APPENDIX 2

VENDOR IDENTIFICATION NUMBER, NAME AND ADDRESS (cont.)

the corporation or partnership name should be in the “Payee Name 1” field, followed by the name of the operating unit in the “Payee Name 2” field. All names should be provided in capital letters. Do not use punctuation (i.e. periods, commas) in this field. Note: Dashes (-) or ampersands (&) appearing in a vendor’s name should be included.

Corporation: HEALTHCARE INC
 DBA MEADOWBROOK NURSING HOME

Partnership: TRI-STATE ENTERPRISES
 DBA HOLIDAY HOTEL

The governmental unit name should be presented in the “Payee Name 1” field with the department/agency name in the “Payee Name 2” field. All names should be provided in capital letters. Do not use punctuation (i.e. periods, commas) in this field. Note: Dashes (-) or ampersands (&) appearing in a vendor’s name should be included.

Governmental: CHICAGO CITY OF
 HUMAN RESOURCES DEPT

For payments to other Illinois State Agencies, the vendor name should be the agency name. All names should be provided in capital letters. Do not use punctuation (i.e. periods, commas) in this field. Note: Dashes (-) or ampersands (&) appearing in a vendor’s name should be included.

State Agency: COMPTROLLER OFFICE OF

For payments to state agencies outside of Illinois, the state name should be in the “Payee Name 1” field and the agency name in the “Payee Name 2” field. All names should be provided in capital letters. Do not use punctuation (i.e. periods, commas) in this field. Note: Dashes (-) or ampersands (&) appearing in a vendor’s name should be included.

State Agency: TEXAS STATE OF
 AUDIT OF PUBLIC ACCOUNTS

The vendor’s street address should be provided in the “Address” field. This should always be in the “Address” field NOT in “Payee Name 2”. Do not use punctuation (i.e. periods, commas) in this field.

The vendor’s city, state, and zip should be provided in the specified fields. Do not use punctuation (i.e. periods, commas) in the city and state fields. The valid U.S.

APPENDIX 2

VENDOR IDENTIFICATION NUMBER, NAME AND ADDRESS (cont.)

Postal Service abbreviations must be used for the abbreviation for the state. The zip code

provided should be the vendor's zip+4 code as assigned by the U.S. Postal Service. This is always 5 numbers, a hyphen, and 4 numbers, i.e., 12345-6789. The dash is required on all paper documentation. The zip code field on the transaction record is only a nine-position field and does not require the dash.

Any unused fields must be space filled.

APPENDIX 3

MAGNETIC TAPE TRANSMITTAL CONTROL SLIP

PURPOSE

The Magnetic Tape Transmittal Control Slip (SCO-059 Attached) is used by State agencies in transmitting commercial voucher tapes and the accompanying hardcopy documents to the Comptroller.

TIMING REQUIREMENTS

The Magnetic Tape Transmittal Control Slip should be submitted with each commercial voucher tape.

DISTRIBUTION

The Comptroller requires the Magnetic Tape Transmittal Control Slip to accompany the commercial voucher tape along with a copy of the Agency Balance Report. The Comptroller will return one copy to the transmitting agency as verification of receipt of the magnetic tape.

CONTENTS

The basic contents are the transmitting agency, reel number, tape identifier, description of tape contents, number of hardcopy documents and control totals.

APPENDIX 4

AGENCY TAPE BALANCING REPORT

A computer generated balancing report with the information detailed below must accompany each Commercial Voucher tape sent to the Comptroller.

Date: 07/15/00
Reel No: A52512
Agency : Example Agency

<u>Appropriation Code</u>	<u>Fiscal Year</u>	<u>Voucher Number</u>	<u>Voucher Amount</u>	<u>Processing Type</u>
421 42301 1910 00 99	00	70073614	54,290.85	P
421 42301 1910 00 99	00	70073615	3,284.42	P
421 42301 1910 01 99	00	70073633	454.59	P
421 42301 1910 01 99	00	70073641	313.00	P
421 42301 1910 01 99	00	70073642	888.52	R
957 42355 1200 00 00	00	70073643	41,665.71	R
957 42355 1200 00 00	00	70073644	296,435.71	R
957 42355 1200 00 00	00	70073645	26,787.81	R
957 42355 1200 00 00	00	70073701	30.00	T
957 42355 1200 00 00	00	70073702	22,598.50	T
957 42355 1200 00 00	00	70073703	735.81	T

Voucher Count	11
Total Voucher Amount	447,484.92

This invoice voucher certification is hereby specifically incorporated into and made part of the invoice vouchers listed here on, the same as if such certification were fully set out in such vouchers. It is understood that the signing of this certification constitutes a signing and certification of all and each said voucher.

The goods or services specified on this voucher were procured pursuant to a formal, written contract the terms of which require advance payment. The contract requires the goods or services to be delivered or received prior to August 31, "20XX" or it was not possible to execute a written contract for the goods or services specified on this voucher. It is anticipated that the goods or services will be received or delivered prior to August 31, "20XX".

I certify that the goods and services specified on the above listed vouchers were for the use of this agency and that the expenditures for such goods or services were authorized and lawfully incurred; that such goods or services met all the required standards set forth in the purchase agreements or contracts to which these vouchers relate; and that the amounts shown on these vouchers are correct and are approved for payment. If applicable, the reporting requirements of Section 5.1 of "an act to create the Bureau of the Budget and to define its powers and duties and to make an appropriation", approved April 16, 1969, as amended have been met.

Agency Head

Date

APPENDIX 5

STANDARDS FOR VOUCHER TRANSACTION DESCRIPTION FOR PRE-AUDIT

The following standards are to be used to complete the data entry for a payment voucher. The purpose of the description is to provide enough information to permit a pre-auditor (or post-auditor) to understand the nature of the transaction. Auditors are not usually familiar with the detailed operations of State agencies and the specialized account codes and abbreviations that may be used by agencies for internal purposes. It is, therefore, necessary for Voucher Transaction Descriptions to be clear.

A more complete reference is located at SAMS Chapter 17.20.20.

STANDARDS FOR PAYMENT VOUCHER INPUT

Invoice Description:

One 360 byte alphanumeric field. This description should be sufficiently clear to permit a pre-auditor to understand the purpose and nature of the goods acquired or services rendered. Abbreviations are permitted only when the abbreviation is generally understood. Agency specific abbreviations or program codes should not be used as a description unless otherwise explained in the text of the description.

Example 1:

Temporary clerical office assistance in connection with the Temporary Aid to Needy Family Program (TANF) (CFDA 87.100956)

Example 2:

Reconstruction of engine and transmission of Navistar Dump Truck.

Example 3:

Grant to Elkhart Fire District for purchase of new fire truck

Example 4:

Purchase 2 chairs @ \$899 each, 2 credenzas @ \$523 each, and 2 file cabinets @ \$350 each for Director's Springfield office.

APPENDIX 5

STANDARDS FOR VOUCHER TRANSACTION DESCRIPTION FOR PRE-AUDIT (cont.)

Date of service:

Two eight byte fields. The first field should contain the beginning date for when the goods were received or services rendered. The second field should contain the ending date for when goods were received or services rendered. If all the goods or services being paid for on this voucher were received or rendered on the same day, then the same date should be recorded for both fields.

Example:

022400 031800

GAAP Code (Reference SAMS Manual:

One four byte alphanumeric field. This code corresponds with the GAAP expenditure classifications. Refer to the SAMS manual for specific codes and their definition.

Example:

7500

APPENDIX 6

Voucher Addenda Record Edits

The addenda record(s) will immediately follow the voucher transaction and contain detailed remittance information related to the voucher transaction. There may be multiple addenda records for each voucher transaction record. Each addenda record must be related to the same voucher transaction. Voucher addenda records will provide remittance information electronically to the vendor. Fields on the addenda record must not contain an asterisk (*) or backslash (\). Addenda fields should be left justified and use no more than one space between characters; more than one space constitutes the end of a field. Fill unused numeric fields with zeroes, unless the last payment related data segment is not going to be used. Each addenda record contains 30 characters of control data and two 435 byte payment related data segments. If the last segment is not used, the entire segment of 435 bytes must be spaces.

EXAMPLE: If the voucher contains five payment invoices, three addenda records would be required. The third addenda record would contain the fifth invoice in the first payment related data segment and the second segment would be initialized to spaces.

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>PICTURE</u>	<u>EDIT(S)</u>
	<u>FROM</u>	<u>THRU</u>		
Record Type	1	2	9(2)	Value must be 98 and must follow a voucher record or another addenda record.
Voucher Number	3	10	X(8)	Voucher number must match bytes 21-28 of the Voucher Transaction Record. List vouchers CANNOT have addenda records.
TIN (Taxpayers' Identification Number)	11	19	9(9)	Must match bytes 51-59 of Voucher Transaction Record.
Addenda Sequence Number	20	21	9(2)	Must be greater than prior sequence number and less than next sequence number.
Total Number of Addenda Records	22	23	9(2)	Limit of ten per voucher.
Beginning Date of Service	91	96	9(6)	If used, beginning date must be within bytes 507-522 of the Voucher Transaction Record and must be less than or equal to bytes 97-102 of the Voucher Addenda Record.

APPENDIX 6

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>PICTURE</u>	<u>EDIT(S)</u>
	<u>FROM</u>	<u>THRU</u>		
Ending Date of Service	97	102	9(6)	If used, ending date must be within bytes 507-522 of the Voucher Transaction Record and must be greater than or equal to bytes 91-96 of the Voucher Addenda Record.
Gross Amount/ Credit Memo	139	148	9(8)V99	Credit memo and adjustment amount are signed fields. Gross amount + credit memo amount + adjustment amount = net amount. The total of all Voucher Addenda Record net amounts must equal Voucher Transaction Record voucher amount field bytes 67-76.
Amount/ Adjustment	171	180	S9(8)V99	
Amount/ Net	203	212	S9(8)V99	
Amount	213	222	9(8)V99	
Beginning Date of Service	526	531	9(6)	If used, beginning date must be within bytes 507-522 of the Voucher Transaction Record and must be less than or equal to bytes 532-537 of the Voucher Addenda Record
Ending Date of Service	532	537	9(6)	If used, ending date must be within bytes 507-522 of the Voucher Transaction Record and must be greater than or equal to bytes 526-531 of the Voucher Addenda Record.
Gross Amount/ Credit Memo	574	583	9(8)V99	Credit memo and adjustment amount are signed fields. Gross amount + credit memo amount + adjustment amount = net amount. The total of all Voucher Addenda Record net amounts must equal Voucher Transaction Record voucher amount field bytes 67-76.
Amount/ Adjustment	606	615	S9(8)V99	
Amount/ Net	638	647	S9(8)V99	
Amount	648	657	9(8)V99	

Magnetic Tape Transmittal Control Slip

1. To: Office of the Comptroller Attn. _____ 325 West Adams Street Springfield, Illinois 62704-1858		2. From: Telephone: () _____	
3. Date _____	4. Reel Number _____	5. Tape Identifier _____	
6. Contents - Specify _____		7. Hard Copy Documents No. of Boxes/Envelopes: _____	
8. Control Totals No. of Schedules _____ No. of Obligations or Voucher Transactions _____ Total Dollar Amount of Transactions _____ Obligation TIN Total _____		9. Comments 10. For Comptroller Use	

SCO-059 Side 1

Instructions For Completion

1. Specify either "Obligations" or "Voucher Control" in the Attention line.
2. Name and Address of Transmitting Agency. Indicate telephone number for agency contact.
3. Date of Transmittal.
4. External reel number of tape.
5. A unique identifier such as external reel number or agency assigned number. This is the Tape Identifier number contained in the Header Record on the tape.
6. Specify type of documents on the tape - Obligations, Commercial Vouchers, Motor Fuel, Circuit Breaker, etc.
7. Specify no. of boxes/envelopes of hard copy documents accompanying the tape.
8. Fill in the Control Totals.
9. Any pertinent Comments.

SCO-059 Side 2

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.35 1 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 1995
PROCEDURE	LIST VOUCHER (Form C-14)	REVISION NUMBER 96-001

LIST VOUCHER (Form C-14)

PURPOSE

The List Voucher (Exhibit 17.20.35-A) is used to group together on one form, multiple payments to different payees for a single purpose when there is only one expenditure object code and one appropriation account code. This form may be used for payments involving the liquidation of multiple obligations; however, only one obligation may be referenced for each payee.

TIMING REQUIREMENTS

As is the case with Invoice-Vouchers, List Vouchers are submitted to the Comptroller as frequently as is practical, preferably daily, in order to provide payment in a timely manner.

DISTRIBUTION

The Comptroller requires the original copy of the List Voucher. The total number of copies of the List Voucher required by each agency varies, although in most cases agency copy requirements conform to those of the Invoice-Voucher. In order to determine the number of copies of the List Voucher required by a specific agency, refer to that agency's regulations.

CONTENTS

(See Exhibit 17.20.35-B,C,D)

REFERENCE

CONTENTS

Box 1	Enter name of agency or institution and location vouchering this payment.
Box 2	Enter the sixteen digit appropriation account code number as xxx-xxxxx-xxxx-xx-xx (fund-organization-appropriation object-sequence-account type).

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.35 2 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	LIST VOUCHER (Form C-14)	REVISION NUMBER 01-001

Box 3 Enter the expenditure object code in this block. All payments on a List Voucher must apply to the same expenditure object code.

Box 4 Enter the beginning and ending dates of service, followed by the GAAP code, and a complete description or explanation of the payments to be made. Be sure this provides sufficient detail to permit an auditor to determine that the charges are correct. Authorized statutes, as appropriate, should be cited along with the period covered by the payment, if the same for all payees.

Box 5 Enter voucher number. Voucher numbers are restricted to 8 characters. The first 4 digits may be alpha or numeric but the last 4 must be numeric (i.e., ABCD1234). The voucher number must be unique for an agency within a fiscal year.

Box 6 Enter date that voucher is prepared.

Box 8 If the same obligation number is used for each payee on this voucher, enter the obligation number here and leave the obligation number in boxes 11 blank. If no obligation number is to be cited for the entire voucher, enter "00" in this block and leave the obligation number and F boxes in 11 blank. Remember, use this box only if the same obligation number is to be used for each payee on the voucher or if the entire voucher is not citing a previously recorded obligation.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.55 1 of 16
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 1999
PROCEDURE	CONTRACTUAL SERVICE VOUCHER	REVISION NUMBER 00-001

CONTRACTUAL SERVICE VOUCHER (Form C-02)

OVERVIEW

The Contractual Service Voucher (Exhibit 17.20.55-A) is to be used for vouchering payments subject to withholding taxes (federal or state income taxes, backup withholding, and/or FICA taxes), which have not been authorized to process using the Comptroller's salary payroll system. Examples include payments to Lottery, non-resident aliens, stipends, etc. For any exceptions, the Comptroller's Office must be contacted for authorization.

CONTRACTUAL EMPLOYEES

The Internal Revenue Service (IRS) and the Illinois Department of Revenue require federal and state income tax withholding on compensation paid to individuals who perform personal services for the State on a contractual basis who are deemed "employees" under IRS regulations.

Contractual employees who work in certain State educational facilities may qualify for membership in the Teachers' Retirement System. Employers of members of the Teachers' Retirement System are required to withhold contributions to the System.

Contractual employees do not qualify for inclusion in the State Employees' Retirement System, the State Universities Retirement System, or the State Employees Group Insurance Program.

Contractual employees, will be, in most cases, subject to the full 7.65% FICA tax if they are not covered under a pension plan that meets a specific defined contribution rule. (FICA, means the combined total of the Social Security tax (OASDI) of 6.2% and the Medicare tax (HI) of 1.45%).

The Internal Revenue Service has determined that an employee meets this minimum benefit rule if he or she contributes at least 7.5% of his or her State compensation to a pension plan.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.55 2 of 16
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	CONTRACTUAL SERVICE VOUCHER	REVISION NUMBER 01-001

It is the responsibility of each agency to determine whether payments to individuals who perform personal services for the State are to be treated as "wages" paid to "employees" for federal and state income tax withholding purposes. The following guidelines are to be applied. The terms "services" and "personal services" as used herein are to be interpreted in their generally accepted meanings; not as defined in the Illinois statutes. Payments for non-personal services, such as rent for the use of a building or other physical facility or reimbursement of travel and other similar expenses, are not subject to withholding. Similarly, the term "person" is limited to individuals; amounts paid to partnerships and corporations are not subject to withholding even though such payments may represent compensation for personal services rendered by a member or representative of such entities.

1. Generally, all payments to persons who provide personal services to the State who are deemed to be "employees" are subject to both federal and state income tax withholding. A person providing personal services may be a State employee for income tax purposes even though (a) he is paid out of the contractual services, awards and grants, permanent improvements, lump sums, or other line item budgets, rather than through the regular payroll, (b) his agreement with the State provides that he is an independent contractor, and (c) he is not treated as an employee for State insurance and pension benefits. The test for determining whether a person who provides such services is an employee for income tax purposes is whether the State has the right to control and direct the performance of the services, not only as to the result to be accomplished, but also as to the details and means by which that result is to be accomplished. Thus a person will be deemed an employee of the State for income tax if he is subject to the will and control of the State, not only as to what shall be done, but also as to how it shall be done. It is not necessary, however, that the State actually direct or control the manner in which the services are performed; it is sufficient if it has the **right** to do so. Moreover, the fact that a person may provide services for a short period of time does not preclude him from being classified as an employee for income tax purposes. For example, a secretary may be an employee even though she works for only one day.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.55 5 of 16
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	CONTRACTUAL SERVICE VOUCHER	REVISION NUMBER 01-001

5. Payments for personal services made to a person who is deemed not to be an employee for income tax purposes constitute self-employment income which the recipient will be required to include in his or her taxable income for federal or State purposes. (The State will provide each person who receives \$600 or more of self-employment income from the State with a Form 1099, indicating the amount of self-employment income paid by the State.)

Payment for services provided by an independent contractor must be submitted on an Invoice-Voucher (C-13) with a statement indicating the individual is exempt for tax withholding.

6. In certain limited cases payments to an individual may be considered in the nature of welfare payments which are not taxable income. In such cases, notwithstanding anything stated in these guidelines to the contrary, the payments are not subject to withholding. For example, payments under Title V of the Federal Economic Opportunity Act of 1964 are not taxable to the recipient and therefore are not subject to withholding.
7. Payments which represent reimbursement of nontaxable expenses under an accountable plan or payment for services which are not personal services (such as rental of office space) are not subject to withholding. In situations in which a single warrant is to be issued for personal services and reimbursement for nontaxable expenses, the voucher submitted to the Comptroller must identify the amount which represents payment for personal services.

FEDERAL AND ILLINOIS W-4 CARD (Exhibit 17.20.55-C)

REQUIREMENTS

Each contractual employee must complete a Federal/Illinois W-4 Employee's Withholding Exemption Certificate (Comptroller form C-25). The information entered on the form C-25 is used to calculate the amount of Federal and Illinois withholding taxes to be withheld on the C-02 voucher for each individual.

Worksheets for completion of the Federal and State W-4's can be obtained from the Internal Revenue Service and the Illinois Department of Revenue.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.55 6 of 16
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 2, 1995
PROCEDURE	CONTRACTUAL SERVICE VOUCHER	REVISION NUMBER 95-002

State agencies must have on file a properly completed Federal/Illinois W-4 for all contractual employees. If an individual refuses to complete a Form W-4, tax should be withheld at the same rate as a person claiming a marital status of single and exemptions of zero. State agencies must maintain the last effective Federal/Illinois W-4 for terminated employees for a period of 42 years.

The loss of an exemption that affects withholding at the beginning of the next taxable year, such as a divorce or the loss of a dependent, should be reflected by an amended Form W-4 on or before December 1. If the change occurs in December, the new Form W-4 must be furnished within 10 days of the day on which the change occurs.

DISTRIBUTION

One copy of the Federal/Illinois W-4 should be completed by each individual and retained by the employing State agency. If an individual (1) claims over 10 withholding allowances; or (2) claims exemption from withholding and his or her earnings would normally be \$200 or more per week, a copy of the form must be forwarded to the Comptroller's Office.

CONTENTS

Side one of the combined Federal/Illinois W-4 must be completed by the employee as follows:

- A Type or Print Full Name: Enter last name, first name and middle name or initial.
- B Social Security Number: Enter your social security number as it appears on your social security card.
- C Mailing Address: Enter your mailing address and zip code. This is the address to which your W-2 statement will be mailed.
- D Marital Status: Check appropriate box to indicate marital status for federal withholding purposes.
- E Federal Withholding Allowances:
 - 5. Enter total number of allowances you are claiming. (Leave blank if claiming exemption from withholding.)

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.65 1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	SIGNATURE CARD (Form SCO-095)	REVISION NUMBER 01-001

SIGNATURE CARD (FORM SCO-095)

PURPOSE

The Signature Card (Exhibit 17.20.65-A) is used by State employees to provide specimen signatures to the Comptroller for persons authorized to sign the agency head approval line on vouchers or on the Agency Tape Balancing Report. The card is also prepared for individuals authorized to affix the signature of the agency head on the voucher's agency head line, such as with a signature machine.

TIMING REQUIREMENTS

Frequency of submission of a new and revised Signature Card(s) is dependent on when the use of a signature is authorized, its authority is expanded to other forms, or the period for which the signature was valid has lapsed. Agencies must notify the Comptroller by memorandum when a Signature Card, which is on file, should be revoked.

DISTRIBUTION

For control, **two** Signature Cards are prepared and are filed with the Comptroller.

CONTENTS

Refer to Exhibit 17.20.65-A.

REFERENCE

Block 1

CONTENTS

Type the name (last, first, middle initial) of either the agency head or if the card represents a delegation of authority to sign or affix the signature of the agency head, the name of the person to whom the authority has been delegated.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.65 2 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	SIGNATURE CARD (Form SCO-095)	REVISION NUMBER 01-001

REFERENCE

CONTENTS

Block 2

Sign or affix the signature or facsimile signature of the agency head precisely as it will appear on the voucher or agency tape balancing report. Please note that Section 9.02 of an "Act in relation to State Finance" requires that if the agency head signature is signed or affixed by someone other than the agency head, the voucher must also have the signature of the person signing or affixing the signature. Initials are not acceptable.

Block 3

Type the agency name here.

Block 4

Enter the three-digit agency group and agency codes as per Procedure 11.50.40 Organization Unit Code Assignment."

Block 5

Enter the Social Security Number of the individual receiving the signature authority.

Block 6

Place an X in the appropriate blocks indicating which vouchers the individual is authorized to sign. Please note that placing an "X" in the first box authorizes signature authority for a variety of voucher types. If you wish to restrict signature authority to a specific type, cross out the voucher types for which you wish to withhold signature authority.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.70 1 of 1
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	MAGNETIC TAPE TRANSMITTAL CONTROL SLIP	REVISION NUMBER 01-001

MAGNETIC TAPE TRANSMITTAL CONTROL SLIP

PURPOSE

The Magnetic Tape Transmittal Control Slip (Exhibit 17.20.70-A) is used by the State agencies in transmitting commercial voucher tapes and the accompanying hard copy documents to the Comptroller.

TIMING REQUIREMENTS

The Magnetic Tape Transmittal Control Slip should be submitted with each commercial voucher tape.

DISTRIBUTION

The Comptroller requires this form to accompany the commercial voucher tape along with a copy of the Agency Tape Balance Report.

CONTENTS

The basic contents are the transmitting agency, reel number, tape identifier, description of tape contents, number of hard copy documents and control totals.

Magnetic Tape Transmittal Control Slip

1. To: Office of the Comptroller Attn: <u>Voucher Control</u> 325 West Adams Street Springfield, Illinois 62704-1858		2. From: Department of XYZ General Accounting 123 Main Street Springfield, IL 62706 Telephone: () x7665	
3. Date 07/31/97	4. Reel Number 00375	5. Tape Identifier 311013	
6. Contents - Specify Commercial Vouchers		7. Hard Copy Documents: No. of Boxes/Envelopes 1	
8. Control Totals No. of Schedules 113 No. of Obligations or Transactions 394 Total Dollar Amount of Transactions \$375,202.03 Obligation TIN Total _____ SCO-059 Side 1 5/95-2,000		9. Comments ABD 2121 10. For Comptroller Use 	

Instructions For Completion

1. Specify either "Obligations" or "Voucher Control" in Attention line.
2. Name and Address of Transmittting Agency. Indicate telephone number for agency contact.
3. Date of transmittal.
4. External reel number of tape.
5. A unique identifier such as external reel number or agency assigned number. This is the Tape Identifier number contained in the Header Record on the tape.
6. Specify type of documents on the tape - Obligations, Commercial Vouchers, Motor Fuel, Circuit Breaker, etc.
7. Specify no. of boxes/envelopes of hard copy documents accompanying the tape.
8. Fill in the Control Totals.
9. Any pertinent comments.

SCO-059 Side 2

Rev. 5/30/95

ILLINOIS OFFICE OF THE COMPTROLLER

Error Exception Slip - Commercial Vouchers

AGENCY NAME	AGENCY NUMBER	VOUCHER NUMBER

The Following Conditions were found during pre-audit

☐ The TIN on the voucher does not match the vendor certified TIN on the underlying contract or purchase order. Determine the correct TIN and amend the proper document. ☐ TIN on the voucher does not match the Comptroller's records. Notify us if you believe our records are incorrect With TIN ☐ TIN/Payee combination on the voucher does not match the Comptroller's records. Our records indicate _____ for _____; ☐ Only three different obligation numbers and five different expenditure objects may be cited on one voucher. ☐ Approval signature is missing or authorized signature card not on file or not countersigned. ☐ Detail object and object of appropriation combination is not valid. ☐ Voucher not itemized. ☐ Voucher amount not in agreement with schedule amount. ☐ Department of Central Management Services Division of Vehicles approval omitted. ☐ Advance payment certification omitted. ☐ Contract terms do not specify advance payment. ☐ Appropriation account code not in agreement between schedule and voucher. ☐ Returned per agency request. _____ ☐ Documentation not attached to travel voucher. ☐ Document number already exists.	☐ Attached vendor invoice amount not in agreement with voucher amount. ☐ Voucher total amount is incorrect. ☐ Description data not in agreement with appropriation account code number and expenditure object code. ☐ Voucher number on schedule not in agreement with voucher number on voucher. ☐ Printing requisition number omitted. ☐ State Indemnification Act Certification omitted. ☐ Insufficient unexpended balance of appropriation. ☐ Insufficient fund balance. ☐ Insufficient unobligated balance of appropriation. ☐ Insufficient unobligated balance of allotment. ☐ Obligation not found. ☐ Overexpenditure of obligation. ☐ Expenditures exceeding \$10,000 to any single vendor for the same type of service during the fiscal year must be obligated when the expenditure requires obligation. ☐ Individual purchases of tangible goods exceeding \$10,000 must be individually obligated. ☐ Lease-purchase and installment purchase agreements for equipment must be charged to equipment. ☐ Insufficient description, please clarify. ☐ "Not Subject to Contractual Withholding" statement omitted. ☐ Vendor name mismatch.

All Corrected and Returned Paper Vouchers Must Be Accompanied by a New Schedule

Other Errors Detected During Pre-Audit

OFFICE OF THE COMPTROLLER CONTACT

PHONE

06-Apr-00

DATE

**ILLINOIS OFFICE OF THE COMPTROLLER
PV MODIFICATION DOCUMENT**

Exhibit 17.30.15-A
(01-001)

Please Fax to 217-782-3232

* Modification ☐ * Deletion ☐ Re-Edit ☐ * Override ☐

VOUCHER#		AGENCY#	
VENDOR #		CONTACT NAME	
VOUCHER TOTAL	\$	CONTACT PHONE	
BATCH# (IF APP)		DATE	

TIN(TAXPAYER IDENTIFICATION NUMBER)			
PAYEE NAME 1			
PAYEE NAME 2			
ADDRESS			
CITY,STATE, ZIP			

DETAIL OBJECT CODE#	AMOUNT

		TOTAL	_____
OBLIGATION#	LINE#		
		TOTAL	_____

DATE OF SERVICE-BEGINNING	
DATE OF SERVICE-ENDING	

DESCRIPTION

Certification of receiving agency

I certify that the goods or services specified on this voucher were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred, that such goods or services meet all the required standards set forth in the purchase agreement or contract which this voucher relates, and that the amount shown on this voucher is correct and approved for payment. If applicable, the reporting requirements of Section 5.1 of "An Act to create the Bureau of the Budget and to define its powers and duties and to make an appropriation", approved April 16, 1969, as amended, have been met.

(Date) Preparer (Signature)

Agency Head (Signature)

(Date) IOC Internal Approval

*** Agency Signature required for these actions**

The vendor number or the vendor name cannot be changed jointly.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ELECTRONIC COMMERCE	PROCEDURE - PAGE NO. 20.10.10 1 of 1
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2000
PROCEDURE	INTRODUCTION	REVISION NUMBER 01-001

INTRODUCTION

Electronic payments (direct deposit payments) are processed in the various warrant systems maintained in the Office of the Comptroller:

- Payroll
- Public Aid
- Retirement
- Federal Tax (Federal Tax and FICA deductions from Payroll, Contractual and Retirements)
- State Tax Refunds
- Commercial
- Contractual

The Comptroller's Office has established an Electronic Commerce Section to expand the use of electronic commerce within Illinois State Government. The Electronic Commerce Section is not involved in the actual processing procedures of the Payroll, Public Aid, State Tax Refund, Retirement, Contractual and Commercial systems. These systems pass the direct deposit payment information to the Electronic Transfer (ET) system. All direct deposit payments are reconciled per system for verification of proper processing. Then payment information is either provided on tape or transmitted electronically to the Comptroller's Office lead banks, which then forward the payment transactions to the receiving banks for posting to the payees' accounts. The Electronic Commerce section also processes returns and prenotes and makes other necessary changes as requested in writing from agencies.

In special circumstances, when requested in writing by a State agency, the Electronic Commerce section may manually switch direct deposit transactions to hard copy for payments processed in the Payroll, Retirement and Public Aid systems.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ELECTRONIC COMMERCE	PROCEDURE - PAGE NO. 20.20.10 5 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	AUTHORIZATION ESTABLISHMENT OF DIRECT DEPOSIT	REVISION NUMBER 01-001

STATE INCOME TAX REFUNDS

State Income Tax refund direct deposit payments are generated and sent to the Illinois Department of Revenue (IDOR) by tax preparers. The IDOR provides the State Income Tax refund payments information, including direct deposit transactions, to the Comptroller's Office on magnetic tapes. There are no prenote transactions processed for State Tax refunds. Employees whose earnings are subject to an offset (Involuntary Withholding) are not eligible for direct deposit and will receive hard copy payments.

PUBLIC AID SYSTEM

Payments made through the Public Assistance system are from the Department of Human Services for public assistance and child support. Magnetic tapes submitted to the Comptroller's Office provide the payment information as well as prenote records for new direct deposit participants and requests for changes on active participants.

CONTRACTUAL SYSTEM

Lottery "big" winners' annual payments may now go direct deposit. These payments are generated by the Department of Lottery and submitted to the Comptroller's Office on magnetic tape for payments processing. The Department of Lottery also creates prenote records of new direct deposit participants and bank account changes for processing by the Comptroller's Office. The Comptroller's Office generates the transactions and sends them on to the receiving banks. If no response is received from the receiving banks during the allotted six banking days, the vendor becomes active for direct deposit. Vendors (winners) that are subject to an offset (Involuntary Withholding) are not eligible for direct deposit and will receive hard copy payments. Earning statements are generated and mailed.

PROG NAME: ET115P / ETR116
 DATE RUN: 04/06/99

STATE OF ILLINOIS
 OFFICE OF THE COMPTROLLER
 DIRECT DEPOSIT RETURNS

PAGE: 3

AGENCY 593

SOC SEC NO	NAME	AUTH CODE	W-S WAR-NO	TRACE NO	TRAN INST	DD ACCT NO	EFF DATE	NET AMT
123-45-6789	JONES JANE J	59301000000	R 0017190	0036013	22		04/01/99	0.00
	REASON RETURNED	C02 - INCORRECT TRANSIT/ROUTING NUMBER					ADDENDA CT	0
	CHANGE RETURNED							
321-54-9876	SMITH JOHN Q	59301000000	R 0017190	0020928	22		04/01/99	0.00
	REASON RETURNED	C01 - INCORRECT ACCOUNT NUMBER					ADDENDA CT	0
	CHANGE RETURNED							
111-22-3333	BROWN BETTY J	59301000000	R 0017190	0032658	22		04/01/99	0.00
	REASON RETURNED	C02 - INCORRECT TRANSIT/ROUTING NUMBER					ADDENDA CT	0
	CHANGE RETURNED							
987-65-4321	JOHNSON JIM Z	59301000000	R 0017190	0035922	32		04/01/99	0.00
	REASON RETURNED	C02 - INCORRECT TRANSIT/ROUTING NUMBER					ADDENDA CT	0
	CHANGE RETURNED							
444-55-6666	CUSAS THOMAS W	59301000000	R 0017190	0036218	32		04/01/99	0.00
	REASON RETURNED	C02 - INCORRECT TRANSIT/ROUTING NUMBER					ADDENDA CT	0
	CHANGE RETURNED							
777-00-1111	DEBIT PAULA O	59301000000	R 0017190	0036012	22		04/01/99	0.00
	REASON RETURNED	C02 - INCORRECT TRANSIT/ROUTING NUMBER					ADDENDA CT	0
	CHANGE RETURNED							
TOTAL RETURNS						6	TOTAL AMOUNT OF RETURNS	
							0.00	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.10.10 1 of 1
SUB-SECTION	SYSTEM OVERVIEW	EFFECTIVE DATE July 1, 2000
PROCEDURE	INTRODUCTION	REVISION NUMBER 01-001

INTRODUCTION

The State of Illinois Payroll System generates payroll warrants or electronic direct deposit transactions for all employees paid from funds held in the State Treasury for which the State Treasurer is officio or ex-officio custodian. All payroll warrants and direct deposits must be supported by a precalculated payroll voucher submitted and approved by authorized agency personnel. Deductions from gross pay reflected on the payroll voucher must in turn be supported by a deduction authorization maintained by the employing agency. After auditing and balancing the vouchers, the Comptroller's Office issues employee payroll warrants or makes electronic direct deposits for the net pay amount on the voucher and returns these warrants or, in the case of direct deposits, earnings statements, to the agency for distribution to the employees. Trailer warrants, reflecting the amounts paid to insurance companies, credit unions, unions, associations, tax sheltered annuities, saving bonds, parking fees, garnishments* and child support processing fees, will be distributed by the Comptroller's Office. Warrants representing Tax Levies, Garnishments, Unemployment Compensation, Bankruptcies and money owed another State agency will be returned to the vouchering agency for distribution.

The payroll system also includes sub-systems that print and distribute United States Savings Bonds, process salary refunds and corrections, print miscellaneous reports for the legislature, and respond to requests for information concerning State employees.

*Effective January 1, 1999, Public Act 90-677 changed the processing requirements for Wage deduction orders (garnishments, citations and administrative garnishments). Wage deductions are treated as a payroll deduction trailer which are returned to the originating agency for distribution.

All Child Support payments are sent directly to the New State Disbursement Unit, except for payments authorized to be sent directly to the custodial parent. These direct pay child support warrants are forwarded to the vouchering agency for distribution.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.10.40 1 of 4
SUB-SECTION	SYSTEM OVERVIEW	EFFECTIVE DATE July 1, 2000
PROCEDURE	DOCUMENT DESCRIPTION	REVISION NUMBER 01-001

DOCUMENT DESCRIPTION

The documents pertaining to the Payroll System are categorized as either source documents or output documents. Source documents are segregated into three groups: Employee registration forms, Voucher Processing Forms and Salary Refund Forms. A brief description of each document follows.

SOURCE DOCUMENTS

I. Employee Registration Forms

The basic forms in the employee registration segment of the State payroll system are State and Federal W-4 cards, Form IL-W-5NR, Form W-5 the bond authorization card, the direct deposit authorization form and the payroll deduction authorization forms.

- A. W-4 Cards (Exhibit 23.20.05-A) State and Federal withholding forms provide the legal authorization for withholding taxes, and therefore must be submitted to the Comptroller's Office for all employees. (See Procedure 23.20.05.)
- B. Employee's Statement of Nonresidence in Illinois, (Exhibit 23.20.10-A)
An Employee's Statement of Nonresidence in Illinois (Form IL-W-5NR) must be completed by employees claiming exemption from Illinois income tax withholding because they are residents of states which have reciprocal withholding agreements with Illinois. Reciprocal states are Iowa, Kentucky, Michigan, and Wisconsin. Agencies must have a copy of this form on file; it need not be filed with the Comptroller's Office (See Procedure 23.20.10.)
- C. Form W-5 (Exhibit 23.20.15-A)
A form W-5 must be completed by employees who are eligible for advanced payments of earned income credit. A copy need not be filed with the Comptroller's Office. (See Procedure 23.20.15.)
- D. Bond Authorization Form (Exhibit 23.20.20-A & B)
Bond Authorization Forms must be filed with the Comptroller if any employee elects to have monies withheld from his salary for the purchase of U.S. Savings Bonds or wishes to make a change to his original Bond Authorization Form. (See Procedure 23.20.20.)

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.10.40 2 of 4
SUB-SECTION	SYSTEM OVERVIEW	EFFECTIVE DATE July 1, 1998
PROCEDURE	DOCUMENT DESCRIPTION	REVISION NUMBER 99-001

- E. Authorization For Deposit of Recurring Payments (Exhibit 23.20.25-A)
Employees may authorize direct deposit of their salary payments by completing the Authorization for Deposit of Recurring Payments. Both the employee and the employee's financial institution must complete the form. A new form must be completed for changes in financial institutions or account number within a financial institution. (See Procedure 23.20.25.)
- F. Deduction Authorization Form
This form which is distributed by the employing agency authorizes the Comptroller to withhold monies from an employee's gross pay for a specific purpose authorized by the employee (Ch. 127, par. 355) (**5 ILCS 365/5**). Forms must be completed and signed by the employee and maintained by the agency. These deduction authorizations need not be filed with the Comptroller. (See Procedure 23.20.30.)

II. Voucher Processing Forms

There are three major source input documents that are required from agencies each pay period: the payroll voucher, the payroll voucher distribution schedule and the payroll voucher input tape.

- A. Payroll Voucher (Exhibit 23.20.40-A)
Payroll vouchers provide the basis for paying each employee and therefore must be submitted to the Comptroller's Office each pay period. Vouchers contain five data lines for each employee, reflecting rate of pay, and other payroll related information. Payroll trailer warrants, reflecting the total amount to be paid each vendor, are listed at the end of the voucher.
- B. Payroll Voucher Distribution Schedule (Exhibit 23.20.45-A)
A voucher distribution schedule must accompany all payroll vouchers and must reconcile to the total charges on the payroll voucher. The purpose of the schedule is to serve as a transmittal and control document, and to summarize all charges to appropriations made from the voucher. It therefore contains charges (if any) to State paid FICA or Medicare and retirement appropriations in addition to personal services.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.10.40 3 of 4
SUB-SECTION	SYSTEM OVERVIEW	EFFECTIVE DATE July 1, 1999
PROCEDURE	DOCUMENT DESCRIPTION	REVISION NUMBER 00-001

C. Payroll Voucher Magnetic Tape

Agencies must submit a magnetic tape in conjunction with their payroll vouchers. The tape contains one detail record for employee record on the payroll voucher and one trailer record for each vendor warrant. Each record must reflect the data shown in its counterpart on the payroll voucher.

III. Salary Refund System

The salary refund system provides agencies with the capability to completely or partially reverse the effect of payroll warrants that were issued in error. There are two major segments of the system: (1) the salary reversal procedure provides the capability to recover money that has previously been paid to vendors and now must be recovered, and (2) the salary refund form processing procedure which provides the vehicle for redepositing the money recovered into the State Treasury, crediting the appropriation from which it was paid and correcting the employee's year-to-date earnings and tax records.

A. Salary Reversal Procedure (Exhibits 23.20.60-A and B)

This procedure allows agencies to recover amounts deducted coincident to erroneous salary payments via the payroll system, as opposed to requesting cash refunds directly from the vendor. However, agencies may obtain the refund directly from the vendor in some instances. The money recovered is then submitted to the Comptroller's Office with the Salary Refund Form.

B. Salary Refund Form (Exhibit 23.20.65-A)

The salary refund form is a transmittal document for depositing money in the State Treasury, crediting the appropriation accounts and adjusting the employee's earnings. The form must be accompanied by state warrant(s), Treasury draft(s) or university draft(s) for the amount to be redeposited.

C. Salary Refund Tape Records

The voucher input tape submitted by tape agencies must contain a tape record that corresponds to each entry on the voucher, including salary refund entries.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.10.40 4 of 4
SUB-SECTION	SYSTEM OVERVIEW	EFFECTIVE DATE July 1, 2000
PROCEDURE	DOCUMENT DESCRIPTION	REVISION NUMBER 01-001

IV. Other Documents

A. Authorization to Pick-Up Salary Warrants (Exhibit 23.20.70-A)

The authorization is used by State or Courier employees to provide specimen signatures to the Comptroller for person(s) authorized to pick up salary warrants from the Office of the Comptroller.

OUTPUT DOCUMENTS

I. Payroll Warrant and Stub (Exhibit 23.30.10-A)

Exhibit 23.30.10-A shows the warrant and warrant stub used for all payroll warrants. Warrants will be picked up or mailed to the agencies for distribution to the employees. Generally, most trailer warrants are mailed directly to the vendor.

II. Warrant Register Microfiche

Warrant Register Microfiche will be provided to agencies upon request. Hard copy reports will not be provided.

III. United States Savings Bond - Series EE (Exhibit 23.30.40-A)

Savings bonds are printed weekly and distributed to agencies using the same procedure used for payroll warrants. The Comptroller's Office maintains a microfiche record of all bond deductions and bond orders for inquiry purposes.

IV. Wages and Tax Statement - Form W-2 (Exhibit 23.30.50-A)

W-2's are printed annually and reflect all payments made from State funds. Estimated W-2's may be available upon request.

C-25 FORM W-4 **EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE** Side 1
U.S. Treasury Department
Internal Revenue Service

PLEASE TYPE

Voting County (1)

1. Type Full Name (2) Last First Middle 2. Social Security (3) Date of Birth (4)

Voting Address (5) City State Zip Code

Mailing Address if Other Than Above (6) City State Zip Code

Marital status: 3. ☐ Single ☐ Married ☐ Married, but withhold at single rate

(7) Note: If married, but legally separated, or spouse is a nonresident alien, check the Single block.

4. Total number of allowances you are claiming 4

5. Additional amount, if any, you want deducted from each pay 5 \$

(8) 6. I claim exemption from withholding and I certify that I meet ALL of the following conditions for exemption:
• Last year I had a right to a refund of ALL Federal income tax withheld because I had NO tax liability; AND
• This year I expect a refund of ALL Federal income tax withheld because I expect to have NO tax liability; AND
• This year if my income exceeds \$500 and includes nonwage income, another person cannot claim me as a dependent.
If you meet all of the above conditions, enter the year effective and "EXEMPT" here 6

7. Are you a full-time student? (Note: Full-time students are not automatically exempt.) 7 ☐ Yes ☐ No

Under the penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.

Employee's signature (9) Date

8. Employer's name and address 9. Office Code 10. Employer Identification Number
State of Illinois, Comptroller, Withholding Agent, Springfield, IL 62706 37-600 2057 W

Side 2

(A) DATE PAY CODE

(B) Changes:
☐ Name ☐ Address ☐ Allowance(s)
Former Name

Illinois Department of Revenue
IL-W-4 (R-12/87) **Employee's Illinois Withholding Allowance Certificate**

(D) Social security number (1) Enter the total number of allowances you are claiming (from the worksheet) (C)

(E) Full name (2) Additional amount, if any, you want deducted from each pay \$ (F)

Street address

City, state, ZIP code

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

X Signature (G)

Date (H)

Employer: Keep this certificate with your records. If you have referred the employee's federal certificate to IRS and IRS has notified you to disregard it, you may also be required to disregard this certificate. Furthermore, even if you are not required to refer the employee's federal certificate to IRS, you may still be required to refer this certificate to the Illinois Department of Revenue for inspection. See Illinois Income Tax Regulations 86 Ill. Adm. Code 100.7200.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.10 1 of 1
SUB-SECTION	EMPLOYEE'S STATEMENT OF NONRESIDENCE	EFFECTIVE DATE July 1, 2000
PROCEDURE	IN ILLINOIS (FORM IL-W-5NR)	REVISION NUMBER 01-001

PURPOSE

The state of Illinois has entered into reciprocal agreements with Iowa, Kentucky, Michigan, and Wisconsin to exempt from taxation and withholding the compensation paid to a resident of one of these states who is working in Illinois. To be entitled to the exemptions, residents of a reciprocal state must file a copy of Form IL-W-5NR, Employee's Statement of Nonresidence in Illinois, with the employing agency. If an employee moves out of the named state of residence after filing Form IL-W-5NR, the employee must notify the employing agency within 10 days and file a new Form IL-W-5NR, if applicable. See Exhibit 23.20.10-A.

DISTRIBUTION

Agencies must have a copy of this form on file. The Comptroller's Office does not require a copy. For Iowa residents, a copy must be sent to the Iowa Department of Revenue.



Must I complete this form?

You must complete Part 1 of this form if you are a resident of Iowa, Kentucky, Michigan, or Wisconsin and elect to claim exemption from withholding of Illinois Income Tax under the reciprocal withholding agreements between Illinois and these states. You must file your completed form with your Illinois employer. If you change your state of residence, you must notify your employer within ten days.

Note to employers: You are required to have a copy of this form on file for each employee who is a resident of Iowa, Kentucky, Michigan, or Wisconsin; receives compensation paid in Illinois; and elects to claim exemption from withholding of Illinois Income Tax under the reciprocal withholding agreements between Illinois and these states.

Part 1: Employee information

_____-_____-_____-_____-_____-_____-_____-_____-_____-
Social Security number

Name

_____-_____-_____-_____-_____-_____-_____-_____-_____-
Street City State ZIP

I declare under penalties of perjury that I am a resident of the state of:

(Check one) ☐ Iowa ☐ Kentucky ☐ Michigan ☐ Wisconsin

Employee's signature

Date

IL-W-5-NR (R-12/99)

Part 2: Employer information

_____-_____-_____-_____-_____-_____-_____-_____-_____-
Federal identification number

Name

_____-_____-_____-_____-_____-_____-_____-_____-_____-
Street City State ZIP

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is required. Failure to provide information may result in a penalty. This form has been approved by the Forms Management Center. IL-492-0052

2000 Form W-5



Department of the Treasury
Internal Revenue Service

Instructions

A Change To Note

Beginning in 2000, new rules apply to determine who is a foster child for purposes of the earned income credit (EIC). See page 3 for details.

Purpose

Use Form W-5 if you are eligible to get part of the EIC in advance with your pay and choose to do so. See **Who Is Eligible To Get Advance EIC Payments?** below. The amount you can get in advance generally depends on your wages. If you are married, the amount of your advance EIC payments also depends on whether your spouse has filed a Form W-5 with his or her employer. However, your employer cannot give you more than \$1,412 throughout 2000 with your pay. You will get the rest of any EIC you are entitled to when you file your tax return and claim the EIC.

If you do not choose to get advance payments, you can still claim the EIC on your 2000 tax return.

What Is the EIC?

The EIC is a credit for certain workers. It reduces the tax you owe. It may give you a refund even if you do not owe any tax.

Who Is Eligible To Get Advance EIC Payments?

You are eligible to get advance EIC payments if **all three** of the following apply.

1. You expect to have at least one qualifying child. If you do not expect to have a qualifying child, you may still be eligible for the EIC, but you **cannot** receive advance EIC payments. See **Who Is a Qualifying Child?** on page 2.

2. You expect that your 2000 earned income and modified AGI (adjusted gross income) will each be less than \$27,413. Include your spouse's income if you plan to file a joint return. As used on this form, **earned income** does not include amounts inmates in penal institutions are paid for their work or workfare payments (defined on this page). For most people, **modified AGI** is the total of adjusted gross income plus any tax-exempt interest. But see the 1999 revision of **Pub. 596, Earned Income Credit**, for information about how to figure your 2000 modified AGI if you expect to receive nontaxable payments from a pension, annuity, or an IRA; or you plan to file a 2000 Form 1040.

3. You expect to be able to claim the EIC for 2000. To find out if you may be able to claim the EIC, answer the questions on page 2.

Workfare payments. These are cash payments certain people receive from a state or local agency that administers public assistance programs funded under the Federal Temporary Assistance for Needy Families (TANF) program in return for certain work activities such as **(1)** work experience activities (including work associated with remodeling or repairing publicly assisted housing) if sufficient private sector employment is not available, or **(2)** community service program activities.

How To Get Advance EIC Payments

If you are eligible to get advance EIC payments, fill in the 2000 Form W-5 at the bottom of this page. Then, detach it and give it to your employer. If you get advance payments, you **must** file a 2000 Federal income tax return.

You may have only **one** Form W-5 in effect at one time. If you and your spouse are both employed, you should file separate Forms W-5.

(Continued on page 2)

Give the lower part to your employer; keep the top part for your records.

Detach here

Form W-5	Earned Income Credit Advance Payment Certificate	OMB No. 1545-1342
Department of the Treasury Internal Revenue Service	► Use the current year's certificate only. ► Give this certificate to your employer. ► This certificate expires on December 31, 2000.	2000
Print or type your full name		Your social security number

Note: If you get advance payments of the earned income credit for 2000, you **must** file a 2000 Federal income tax return. To get advance payments, you **must** have a qualifying child and your filing status must be any status **except** married filing a separate return.

	Yes	No
1 I expect to be able to claim the earned income credit for 2000, I do not have another Form W-5 in effect with any other current employer, and I choose to get advance EIC payments		
2 Do you expect to have a qualifying child?		
3 Are you married?		
4 If you are married, does your spouse have a Form W-5 in effect for 2000 with any employer?		

Under penalties of perjury, I declare that the information I have furnished above is, to the best of my knowledge, true, correct, and complete.

Signature ►

Date ►

Questions To See if You May Be Able To Claim the EIC for 2000

 You **cannot** claim the EIC if you plan to file either **Form 2555** or **Form 2555-EZ** (relating to foreign earned income) for 2000. You also **cannot** claim the EIC if you are a nonresident alien for any part of 2000 unless you are married to a U.S. citizen or resident and elect to be taxed as a resident alien for all of 2000.

- 1** Do you expect to have a qualifying child? Read **Who Is a Qualifying Child?** that starts below before you answer this question. If the child is married, be sure you also read **Married child** on page 3.

- ☐ **No.**  You may be able to claim the EIC but you **cannot** get advance EIC payments.
☐ **Yes.** *Continue.*

 If the child meets the conditions to be a qualifying child for both you and another person, you can treat the child as your qualifying child only if you expect your 2000 modified AGI to be **higher** than the other person's modified AGI. If the other person is your spouse and you expect to file a joint return for 2000, this rule does not apply.

- 2** Do you expect your 2000 filing status to be married filing a separate return?

- ☐ **Yes.**  You **cannot** claim the EIC.
☐ **No.** *Continue.*

 If you expect to file a joint return for 2000, include your spouse's income when answering questions 3 and 4.

- 3** Do you expect that your 2000 earned income and modified AGI (see page 1) will each be less than: \$27,413 if you expect to have 1 qualifying child; \$31,152 if you expect to have 2 or more qualifying children?

- ☐ **No.**  You **cannot** claim the EIC.
☐ **Yes.** *Continue.* But remember, you **cannot** get advance EIC payments if you expect your 2000 earned income or modified AGI will be \$27,413 or more.

- 4** Do you expect that your 2000 investment income will be more than \$2,400? For most people, investment income is the total of their taxable interest and dividends and tax-exempt interest. However, if you plan to file a 2000 Form 1040, see the 1999 Form 1040 instructions to figure your investment income.

- ☐ **Yes.**  You **cannot** claim the EIC.
☐ **No.** *Continue.*

- 5** Do you expect that you, or your spouse if filing a joint return, will be a qualifying child of another person for 2000?

- ☐ **No.** You may be able to claim the EIC.
☐ **Yes.** You **cannot** claim the EIC.

This Form W-5 expires on December 31, 2000. If you are eligible to get advance EIC payments for 2001, you must file a new Form W-5 next year.

 You may be able to get a larger credit when you file your 2000 return. For details, see **Additional Credit** on page 3.

Who Is a Qualifying Child?

Any child who meets **all three** of the following conditions is a **qualifying child**.

- 1.** The child is your son, daughter, adopted child, grandchild, stepchild, or foster child.

Note: An **adopted child** includes a child placed with you by an authorized placement agency for legal adoption even if the adoption is not final. A **grandchild** is any descendant of your son, daughter, or adopted child. A **foster child** is any child you cared for as your own child **and** who is **(1)** your brother, sister, stepbrother, stepsister, **(2)** a descendant (such as a child including an adopted child) of your brother, sister, stepbrother, or stepsister, **or (3)** a child placed with you by an authorized placement agency.

2. The child is under age 19 at the end of 2000, or under age 24 at the end of 2000 and a full-time student, or any age at the end of 2000 and permanently and totally disabled.

3. The child lives with you in the United States for over half of 2000 or, if a foster child, for all of 2000. If the child does not live with you for the required time because the child was born or died in 2000, the child is considered to have lived with you for all of 2000 if your home was the child's home for the entire time he or she was alive in 2000.

Note: Temporary absences such as for school, medical care, or vacation count as time lived at home. Members of the military on extended active duty outside the United States are considered to be living in the United States.

Married child. If the child is married at the end of 2000, that child is a qualifying child only if you may claim him or her as your dependent, **or** the following **Exception** applies to you.

Exception. You are the custodial parent and would be able to claim the child as your dependent, but the noncustodial parent claims the child as a dependent because—

1. You signed **Form 8332**, Release of Claim to Exemption for Child of Divorced or Separated Parents, or a similar statement, agreeing not to claim the child for 2000, **or**

2. You have a pre-1985 divorce decree or separation agreement that allows the noncustodial parent to claim the child and he or she gives at least \$600 for the child's support in 2000.

Qualifying child of more than one person. If the child meets the conditions to be a qualifying child of more than one person, only the person with the **highest** modified AGI for 2000 may treat that child as a qualifying child. If the other person is your spouse and you plan to file a joint return for 2000, this rule does not apply.

Reminder. A qualifying child must have a social security number unless he or she was born and died in 2000.

What if My Situation Changes?

If your situation changes after you give Form W-5 to your employer, you will probably need to file a new Form W-5. For example, you must file a new Form W-5 if any of the following applies for 2000.

- You no longer expect to have a qualifying child. Check **"No"** on line 2 of your new Form W-5.
- You no longer expect to be able to claim the EIC for 2000. Check **"No"** on line 1 of your new Form W-5.
- You no longer want advance payments. Check **"No"** on line 1 of your new Form W-5.
- Your spouse files Form W-5 with his or her employer. Check **"Yes"** on line 4 of your new Form W-5.

Note: If you get the EIC with your pay and find you are not eligible, you must pay it back when you file your 2000 Federal income tax return.

Additional Information

How To Claim the EIC

If you are eligible, claim the EIC on your 2000 tax return. See your 2000 tax return instruction booklet.

Additional Credit

You may be able to claim a larger credit when you file your 2000 tax return because your employer cannot give you more than \$1,412 of the EIC throughout the year with your pay. You may also be able to claim a larger credit if you have more than one qualifying child. But you must file your 2000 tax return to claim any additional credit.

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3507 and 6109 and their regulations require you to provide the information requested on Form W-5 and to give it to your employer if you want advance payment of the EIC. As provided by law, we may give the information to the Department of Justice and other Federal agencies. In addition, we may give it to cities, states, and the District of Columbia so they may carry out their tax laws.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 7 min.; **Learning about the law or the form**, 11 min.; and **Preparing the form**, 27 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the form to this address. Instead, give it to your employer.



**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.25 1 of 2
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 1995
PROCEDURE	AUTHORIZATION FOR DEPOSIT OF RECURRING PAYMENTS	REVISION NUMBER NEW

AUTHORIZATION FOR DEPOSIT OF RECURRING PAYMENTS
(EXHIBIT 23.20.25-A)

PURPOSE

The Authorization for Deposit of Recurring Payments (Form C-95) is used by employees to authorize the electronic deposit of salary payments.

REQUIREMENTS

Employees may have salary payments electronically deposited into their savings or checking account at any bank, savings and loan association, or credit union which is a member of the Automated Clearing House (ACH) network. Employees authorize electronic direct deposits by completion of the Authorization for Deposit of Recurring Payment Form (C-95). A portion of this form must be completed by the employee; the remainder must be completed by the employee's financial institution. The completed form must be submitted to the employing agency before the first direct deposit payment can be requested. Only one account can be designated by the employee for the direct deposit. The entire net pay will be deposited into this account. If the employee wishes to have a portion of the deposit transferred to another account, the employee must make arrangements with the financial institution. It cannot be done through the Payroll System.

Before the first direct deposit is sent for an employee, the Comptroller's Office must send a "prenote". A prenote is a zero dollar transaction that must be sent through the ACH network at least ten calendar days before any money is actually sent to the employee's account. It conveys the same information, with the exception of the dollar amount and transaction code, that will be carried on subsequent dollar entries. It notifies the employee's financial institution that the customer will be receiving deposits into the specified account and serves to identify any errors with the account type, account number, or financial institution routing number.

The prenote is sent the first time an employee is coded direct deposit on the payroll voucher. Payment will be made by paper warrant. If the Comptroller's Office is not notified of errors following the prenote process, the next payment to the employee will be by direct deposit. If an error occurs, the agency will be notified to take corrective action.

If an employee who had been receiving payment by direct deposit is not on the payroll for more than 365 days, a new prenote is required. If the unpaid leave is less than 366 days, a new prenote is not required.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.25 2 of 2
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	AUTHORIZATIONS FOR DEPOSIT OF RECURRING PAYMENT FORM	REVISION NUMBER 01-001

The Payroll System cannot make a direct deposit if the employee's earnings are subject to offset. The payment will be made by paper warrant.

DISTRIBUTION

The C-95 is a three part form. Copy one of the completed form is retained by the employee's agency; copy two is retained by the financial institution; and copy three is retained by the employee.

RETENTION OF FORM C-95

The agency must retain the form C-95 for two years after the employee terminates.

CONTENTS

- A. Employing Agency
- B. Employee's Name
- C. Employee's Name
- D. Employee's Social Security Number
- E. Employee's Address
- F. Employee's Signature and Date

The employee should attach a deposit slip to the form and take it to his or her financial institution to complete the bottom half of the form.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.40 3 of 10
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE January 1, 1989
PROCEDURE	PAYROLL VOUCHER	REVISION NUMBER 89-003

- Section 213 of the Comptroller Act states that "In making payments for a fractional part of a pay period, that part of the regular compensation for the period shall be paid represented by a fraction, the numerator being the number of days worked and the denominator the number of work days in the period. However, in making payments for a fractional part of a pay period for positions subject to the jurisdiction of the Department of Central Management Services, that part of the regular compensation shall be paid by deducting an amount determined by multiplying the number of work days without pay by the applicable daily rate as defined within the Department of Central Management Services pay plan."
7. Rate: Enter the dollar rate of pay as it relates to Basis (5); e.g., if an employee is paid at a rate of \$1,000 per month, enter 1000.00 in this field; if the employee is paid at a rate of \$4.25 per hour, enter 4.25 in this field.
 8. Base Pay: This field is computed by multiplying rate of pay (7) times time worked (6).
 9. Overtime Pay: Enter the dollar amount of overtime earned.
 10. Lump Sum Payment: Enter the amount of the lump sum payment.
 11. Gross Amount: Enter the sum of (8) base pay plus (9) overtime plus (10) lump sum payment.
 12. Federal Exemption: Enter the number of exemptions claimed on the Federal W-4. If an employee is exempt from federal tax, enter "E".
 13. Federal Withholding Tax: Enter the amount of tax computed based upon Federal Tax charts (plus any additional amount authorized).
 14. Social Security or Medicare Code: Enter the appropriate Social Security or Medicare code from upper right hand corner of the voucher.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.40 4 of 10
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	PAYROLL VOUCHER	REVISION NUMBER 01-001

15. FICA: Enter the amount the OASDA portion of the FICA tax based upon current calculations.
16. State Tax Code: Enter the two digit numerical code to identify the state that the withholding is for. This code must be numeric. (See Exhibit 23.20.40-B Page 2 of 3 to find the numeric codes for Illinois and the states that have reciprocal agreements with Illinois.)
17. State Exemption: Enter the number of exemptions claimed on the State W-4. If an employee is exempt from state income tax, enter "E".
18. State Withholding Tax: Enter the amount of tax.
19. Distribution Code: Enter the four position alpha and/or numeric distribution code (assigned by the agency) to determine the sorting of pay warrants. Warrants will be written alphabetically within distribution code. The code will be printed on the face of the warrant.
20. Enter the refund code. (See Procedure 23.20.60, Page 4 of 6.)
21. Enter the total amount of recovery being reclaimed. This amount must equal the sum of all reversals.
22. Enter the ending date in which the erroneous payment was made. (See Procedure 23.20.60, Page 4 of 6.)
23. Enter the prefix and number of the original salary warrant.
24. Trace Number: Enter Trace Number if original payment was made by direct deposit (Electronic Funds Transfer).
25. Maintenance: Enter the amount deducted from an employee's pay for maintenance. Maintenance will include meals, housing, etc.
26. Series EE: Enter the U.S. Savings Bond amount to be withheld for the pay period.
27. Parking: Enter the amount of parking fees for the William G. Stratton Office Building underground parking facility only.
28. Deferred Compensation: Enter the amount of the deferred compensation deduction authorized.

Exhibit 23.20.40-A
(92-002)

COMPTROLLER

FORM SCO-629 REVISED (8/95)

STATE OF ILLINOIS - PAYROLL VOUCHER

STATE AND OTHER
EMPLOYEES UNDER SENIORITY CONTRACT SERIES
TEACHERS & JUDGES & UNIVERSITY

OASD & HI CODES:

A-OASD & HI WITHHELD B-OASD & HI NOT WITHHELD
C-HI ONLY WITHHELD F-OASD MAXIMUM REACHED BUT NOT HI
W-HI ONLY MAXIMUM REACHED Z-OASD & HI MAXIMUMS REACHED
1-MONTHLY 2-SEMI-MONTHLY 3-BI-WEEKLY 4-WEEKLY 5-DAILY
6-HOURLY 7-LEAVE OF ABSENCE 8-TEACHING 9-SABBATICAL LEAVE

EMPLOYEE NAME		SOCIAL SECURITY NO.		POSITION CLASS		TIME WORKED BASIS		PAY CODE		VOUCHER NO.		FUND		PAGE NO.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
DIST. CODE	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
CODE	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54
CODE	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69
CODE	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84
CODE	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99
CODE	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114
CODE	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129
CODE	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144
CODE	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159
CODE	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174
CODE	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189
CODE	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204
CODE	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219
CODE	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234
CODE	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249
CODE	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264
CODE	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279
CODE	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294
CODE	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309
CODE	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324
CODE	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339
CODE	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354
CODE	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369
CODE	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384
CODE	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399
CODE	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414
CODE	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429
CODE	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444
CODE	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459
CODE	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474
CODE	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489
CODE	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504
CODE	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519
CODE	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534
CODE	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549
CODE	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564
CODE	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579
CODE	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594
CODE	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609
CODE	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624
CODE	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639
CODE	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654
CODE	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669
CODE	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684
CODE	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699
CODE	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714
CODE	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729
CODE	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744
CODE	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759
CODE	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774
CODE	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789
CODE	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804
CODE	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819
CODE	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834
CODE	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849
CODE	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864
CODE	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879
CODE	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894
CODE	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909
CODE	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924
CODE	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939
CODE	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954
CODE	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969
CODE	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984
CODE	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999
CODE	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014
CODE	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029
CODE	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044
CODE	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059
CODE	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074
CODE	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089
CODE	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104
CODE	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119
CODE	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134
CODE	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149
CODE	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164
CODE	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179
CODE	1180	1181	1182	1183	1184										

TRAILER RECORD CODES

<u>PAYEE NAME</u>	<u>COMPTROLLER CODE</u>	<u>ACTUAL CODE</u>
1. FUND XXX (XXXXXX-XXXX-XXXX) % NAME OF AGENCY SOCIAL SECURITY NUMBER	01	001 thru 150
2. RESERVED FOR CERTAIN LOTTERY C-02 VOUCHERS	02	001
3. RESERVED FOR CERTAIN LOTTERY C-02 VOUCHERS	03	001
4. MONEY OWED A STATE AGENCY	10	001 thru 200
5. CHILD SUPPORT	12	SDU, CPT, CP1 thru CP5
6. UNEMPLOYMENT COMPENSATION	13	001 thru 200
7. CHILD SUPPORT PROCESSING FEE	14	001 thru 200
8. TEACHERS' RETIREMENT SYSTEM	15	015
9. UNION NAME	20	001, 002, 003, etc.*
10. COLLEGE SAVINGS PROGRAM NAME	25	001, 002, 003, etc.*
11. INSURANCE NAME	30	001, 002, 003, etc.*
12. DEFERRED COMPENSATION PLAN FUND	35	035
13. FLEXIBLE SPENDING ACCOUNT – FUND 202	37	037
14. SAVINGS BOND FUND	40	040
15. SECRETARY OF STATE PARKING FEES	45	045
16. UNITED WAY SANGAMON	50	050
17. UNITED WAY (OTHER THAN SANGAMON)	51	501 thru 799*
18. CHARITY (OTHER THAN UNITED WAY)	51	800, 900 thru 999*
19. ASSOCIATION DUES NAME	60	001, 002, 003, etc.*
20. CREDIT UNION NAME	70	001, 002, 003, etc.*
21. WORKING CASH FUND - UNIVERSITY NAME	71	051 thru 075*
22. UNIVERSITY FOUNDATION - UNIVERSITY NAME	72	076 thru 099*
23. UNIVERSITY MISCELLANEOUS DEDUCTIONS - UNIVERSITY NAME	73	001 thru 025*
24. TAX SHELTERED ANNUITIES	74	001, 002, 003, etc.*
25. 401-K PLAN (UNIVERSITIES ONLY)	76	001, 002, 003, etc.*
26. UNIVERSITY RETIREMENT SYSTEM	75	075
27. JUDGES RETIREMENT SYSTEM	80	080
28. GENERAL ASSEMBLY RETIREMENT SYSTEM	81	081
29. STATE EMPLOYEES RETIREMENT SYSTEM EMPLOYEE CONTRIBUTION TO RETIREMENT	82	082

* Use Comptroller assigned code to identify the specific organization.

TRAILER RECORD CODES

<u>PAYEE NAME</u>	<u>COMPTROLLER CODE</u>	<u>ACTUAL CODE</u>
30. STATE EMPLOYEES RETIREMENT SYSTEM STATE CONTRIBUTION TO RETIREMENT	83	083
31. TEACHERS RETIREMENT SYSTEM STATE CONTRIBUTION	84	084
32. CLERK OF THE SUPREME COURT STATE CONTRIBUTION	85	085
33. SOCIAL SECURITY ADMINISTRATION FUND STATE CONTRIBUTION - FICA/MEDICARE	86	086
34. FEDERAL RETIREMENT SYSTEM	87	087
35. STATE EMPLOYEES' RETIREMENT SYSTEM EMPLOYER PICKUP OF EMPLOYEE RETIREMENT CONTRIBUTIONS	89	001
36. GENERAL ASSEMBLY RETIREMENT SYSTEM EMPLOYER PICKUP OF EMPLOYEE RETIREMENT CONTRIBUTIONS	89	006
37. TEACHERS' RETIREMENT SYSTEM EMPLOYER PICKUP OF EMPLOYEE RETIREMENT CONTRIBUTIONS	89	007
38. JUDGES RETIREMENT SYSTEM EMPLOYER PICKUP OF EMPLOYEE RETIREMENT CONTRIBUTIONS	89	008
39. STATE UNIVERSITIES RETIREMENT SYSTEM EMPLOYER PICKUP OF EMPLOYEE RETIREMENT CONTRIBUTIONS	89	009
40. SOCIAL SECURITY ADMINISTRATION FUND EMPLOYEE CONTRIBUTION - FICA/MEDICARE	90	090
41. STATE OF ILLINOIS – WITHHOLDING	94	001**
42. STATE OF KENTUCKY - WITHHOLDING TAX (Reciprocal)	94	004**
43. STATE OF MICHIGAN - WITHHOLDING TAX (Reciprocal)	94	005**
44. STATE OF WISCONSIN - WITHHOLDING TAX (Reciprocal)	94	006**
45. STATE OF IOWA - WITHHOLDING TAX (Reciprocal)	94	007**
46. ***TREASURER, STATE OF ILLINOIS	95	095
47. GARNISHMENT	97	001 thru 099
48. TAX LEVY	98	001 thru 200
49. BANKRUPTCY	99	001 thru 200

* Use Comptroller assigned code to identify the specific organization.

****STATE INCOME TAX WITHHOLDING**

The numeric code MUST appear in column 16 of the payroll voucher and in magnetic tape positions 158 and 159 when withholding state income tax for any of the above states.

*** This is the Federal Withholding Tax Payment.

NOTE: There is to be one trailer record for each vendor on a payroll, per accounting code.

When entering the actual code in the trailer records, drop the identifier or first digit of the three digit deduction code (used in miscellaneous fields only) and enter an "0" and the last two digits of the deduction code.

When entering the deduction code for United Way in the trailer records, all three digits must be entered.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.60 1 of 6
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 1996
PROCEDURE	SALARY REVERSAL PROCEDURES	REVISION NUMBER 97-001

SALARY REVERSAL PROCEDURES (Exhibit 23.20.60-A & B)

PURPOSE

This procedure allows agencies to recover amounts deducted coincident to erroneous salary payments on the payroll voucher, as opposed to requesting cash refunds directly from the trailer payee. However, under certain circumstances, agencies may obtain the refund directly from the trailer payee.

TIMING REQUIREMENTS

All salary reversals should be processed within 60 days of the issue date on the original erroneous warrant.

PROCESSING RULES

The following rules must be adhered to in the salary reversal procedure:

1. Overpayments to an active employee should be adjusted on a subsequent payroll voucher. A salary refund may not be processed on an active employee without prior approval of the Comptroller's Office.
2. If a terminating employee is not entitled to the entire salary warrant, a cash refund may be submitted on a salary refund form. The taxes, FICA or Medicare and retirement must be retrieved via a salary reversal on a subsequent payroll by entering only those amounts applicable to the overpayment.
3. The account code of the original warrant and the account code of the payroll voucher from which the money is being recovered do not have to agree.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.60 2 of 6
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	SALARY REVERSAL PROCEDURES	REVISION NUMBER 01-001

4. Salary reversal records may not be combined with the employee's regular voucher records. A separate voucher entry is required. Agencies should sort their voucher so that all refunds are at the end of the payroll in alphabetical sequence.
5. Agencies may submit multiple salary reversal entries per employee on their magnetic payroll tape.
6. The agency is responsible for collecting the full amount of money that was erroneously paid to the employee.
7. Agencies must determine that there is sufficient money in each payee trailer record to recover the money to be reversed. Example: If a salary reversal of \$10.00 for Federal Tax is being processed, the payroll must contain at least \$10.00 in Federal Tax deductions.
8. If a trailer record on a payroll does not contain sufficient money to process a complete reversal for a particular payee, it is permissible to reclaim the balance of the reversal on a subsequent payroll(s) by processing another salary reversal(s). If it is not practical to reclaim the money on subsequent payrolls, the agency should collect the outstanding balance directly from the trailer payee or the employee.
9. When salary reversals involve U.S. Savings Bonds, the agency must contact the Comptroller's Bond Section (782-5850) immediately to insure that the employee's account contains a sufficient balance to process a reversal. If the bond is in the agency's possession, it is to be returned to the Comptroller's Office so that a refund may be processed. If a bond has already been issued to the employee, the agency is to obtain the amount due from the employee and submit it with the salary refund document. If you are unable to get the refund from the employee, notify the Comptroller's Bond Section immediately.

STATE OF ILLINOIS
PAYROLL VOUCHER DISTRIBUTION
SCHEDULE

DEPARTMENT: AGENCY NAME				FOR PERIOD OF 02/15/00 thru 02/29/00							
PAYROLL NUMBER			DIVISION AND TITLE APPROPRIATION	VOUCHER NUMBER	APPROPRIATION CODE						AMOUNT
FUND	DEPT.	CODE			FUND	ORG.	OBJECT	SEQ.	ACCT.	EXP. OBJ.	
04	999		PERSONAL SERVICES	TEST2222	001	36013	1120	00	00	1120	4,533.00
			RETIREMENT SYSTEM (STATE CONTRIBUTION)	TEST2222	001	36013	1161	00	00	1161	440.33
			SOCIAL SECURITY (EMPLOYER)	TEST2222	001	36013	1170	00	00	1170	336.42
			RETIREMENT SYSTEM PICKUP	TEST2222	001	36013	1129	00	00	1129	181.32

FOR COMPTROLLER'S USE ONLY	
WARRANTS DUE _____	TYPE HELP _____
TO PAYROLL _____	TYPE PAY _____
TO KEYPUNCH _____	OVERTIME _____
TO VERIFY _____	PAY PERIOD _____
TO DATA CONTROL _____	

KINNEY PRINTING CO. (773) 436-2525

COMPTROLLER

[illegible]

FORM SCO-029 REVISED (8/95)
STATE OF ILLINOIS

STATE OF ILLINOIS - PAYROLL VOUCHER

STATE AND OTHER
RETIREMENT:
EMPLOYEES UNDER SEERS CONTACT SEERS
4-INELIGIBLE. 5-WAIVED. 6-GENERAL ASSEMBLY
7-TEACHERS. 8-JUDGES. 9-UNIVERSITY.

OASDI & HI CODES

A-OASDI & HI WITHHELD. B-OASDI & HI NOT WITHHELD.
C-HI ONLY WITHHELD. F-OASDI MAXIMUM REACHED BUT NOT HI.
W-HI ONLY MAXIMUM REACHED. Z-OASDI & HI MAXIMUMS REACHED

[illegible]

KINNEY PRINTING CO. (773) 436-2525

COMPTROLLER

FORM SC0-029 REVISED (8/89)
STATE OF ILLINOIS - PAYROLL VOUCHER

PAYROLL TITLE

STATE AND OTHER
RETIREMENT

EMPLOYEES UNDER SENIORITY CONTACT SENIORITY
4 INELIGIBLE 5 MAJOR GENERAL ASSEMBLY
MEMBERS 6 VOUCHER 7 SENIORITY

OASDI & HI CODES
THE WORKED BASIS

A OASDI & HI WITHHELD - BOARD & HI NOT WITHHELD
C OASDI & HI WITHHELD - BOARD MAXIMUM REACHED BUT NOT HI
D OASDI & HI WITHHELD - BOARD MAXIMUM REACHED BUT NOT HI
E OASDI & HI WITHHELD - BOARD MAXIMUM REACHED BUT NOT HI
F OASDI & HI WITHHELD - BOARD MAXIMUM REACHED BUT NOT HI
G OASDI & HI WITHHELD - BOARD MAXIMUM REACHED BUT NOT HI
H OASDI & HI WITHHELD - BOARD MAXIMUM REACHED BUT NOT HI
I OASDI & HI WITHHELD - BOARD MAXIMUM REACHED BUT NOT HI
J OASDI & HI WITHHELD - BOARD MAXIMUM REACHED BUT NOT HI
K OASDI & HI WITHHELD - BOARD MAXIMUM REACHED BUT NOT HI
L OASDI & HI WITHHELD - BOARD MAXIMUM REACHED BUT NOT HI
M OASDI & HI WITHHELD - BOARD MAXIMUM REACHED BUT NOT HI
N OASDI & HI WITHHELD - BOARD MAXIMUM REACHED BUT NOT HI
O OASDI & HI WITHHELD - BOARD MAXIMUM REACHED BUT NOT HI
P OASDI & HI WITHHELD - BOARD MAXIMUM REACHED BUT NOT HI
Q OASDI & HI WITHHELD - BOARD MAXIMUM REACHED BUT NOT HI
R OASDI & HI WITHHELD - BOARD MAXIMUM REACHED BUT NOT HI
S OASDI & HI WITHHELD - BOARD MAXIMUM REACHED BUT NOT HI
T OASDI & HI WITHHELD - BOARD MAXIMUM REACHED BUT NOT HI
U OASDI & HI WITHHELD - BOARD MAXIMUM REACHED BUT NOT HI
V OASDI & HI WITHHELD - BOARD MAXIMUM REACHED BUT NOT HI
W OASDI & HI WITHHELD - BOARD MAXIMUM REACHED BUT NOT HI
X OASDI & HI WITHHELD - BOARD MAXIMUM REACHED BUT NOT HI
Y OASDI & HI WITHHELD - BOARD MAXIMUM REACHED BUT NOT HI
Z OASDI & HI WITHHELD - BOARD MAXIMUM REACHED BUT NOT HI

EMPLOYEE NAME		SOCIAL SECURITY NO.		CLASS		TIME		RATE		BASE		OVERTIME		LUMP		GROSS		FED.		FEDERAL		FROM		OASD		FICA		STATE		REMARKS			

FORM SCO-029 REVISED (8/95)

STATE OF ILLINOIS - PAYROLL VOUCHER
PAYROLL T

PAYROLL TITLE	DATE	AMOUNT	REMARKS
...	...	...	...

STATE AND OTHER RETIREMENT:

EMPLOYEES UNDER SEERS CONTRACT SEERS
4-INELIGIBLE. 5-WAIVED 6-GENERAL ASSEMBLY
7-TEACHERS. 8-JUDGES. 9-UNIVERSITY.

OASDI & HI CODES

A.O.S.D. & H. WITHHELD B.O.S.D. & H. NOT WITHHELD
C.H. ONLY WITHHELD F.O.S.D. MAXIMUM REACHED BUT NOT H.
W.H. ONLY MAXIMUM REACHED Z.O.S.D. & H. MAXIMUMS REACHED
1. MONTHLY 2. SEMI-MONTHLY 3. BI-WEEKLY 4. WEEKLY 5. DAILY
6. HOURLY 7. LEAVE OF ABSENCE 8. TEACHING 9. SABBATICAL LEAVE

[illegible]

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO.
		23.20.70 1 of 1
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE
		January 1, 1981
PROCEDURE	AUTHORIZATION TO PICK UP SALARY WARRANTS FORM	REVISION NUMBER
		81-002

AUTHORIZATION TO PICK UP SALARY WARRANTS (Exhibit 23.20.70-A)

PURPOSE

The Authorization to Pick Up Salary Warrants (Form SCO-345) is used by State or Courier employees to provide specimen signatures to the Comptroller for person(s) authorized to pick up Salary Warrants from the Office of the Comptroller.

TIMING REQUIREMENTS

Submission of a new card is required when a new State or Courier employee is authorized to pick up Salary Warrants. Agencies must notify the Comptroller by memorandum when an authorization is revoked.

DISTRIBUTION

One Authorization to Pick Up Salary Warrants must be prepared (for each person) and filed with the Comptroller's Office.

CONTENTS

Each Authorization to Pick Up Salary Warrants Card must be completed as follows:

- 1 Authorized Person: Type name (first, middle, last) of the person authorized to pick up salary warrants at the Office of the Comptroller.
- 2 Signature: Authorized person must sign the card before it is valid.
- 3 Agency Name: Type complete Agency name.
- 4 Agency Head: Type name (first, last) of Agency Head.
- 5 Signature of Agency Head: Agency Head must sign the pick up card before it is valid.
- 6 Date Signed: Enter the date of the Agency Head signature.



Authorization To Pick Up Salary Warrants Springfield 62706

1. Typed name of person authorized to pick up Salary Warrants at the Office of State Comptroller.	
2. Signature of person authorized to pick up Salary Warrants at the Office of State Comptroller.	
3. Agency name - typed.	5. Signature of agency head.
4. Typed name of agency head.	6. Date signed by agency head.

DANIEL W. HYNES
COMPTROLLER - STATE OF ILLINOIS

000006



SALARY EARNINGS STATEMENT
FOR PAY PERIOD ENDING
SCHEDULED PAY DATE

02-29-2000
02-29-2000

04-999
1400

WARRANT
SH2012100

YEAR TO DATE EARNINGS AND TAXES

GROSS EARNINGS	5680.00
FEDERAL TAX	729.90
F.I.C.A.	414.35
STATE TAX	162.50
OTHER COMP.	.00
NON-TAX INCOME	264.05
EARNED INC. CRED.	.00

DOE JOHN
123 DEER LANE
DEERFIELD IL 62000

YEAR TO DATE GROSS EARNINGS PLUS
OTHER COMPENSATION LESS NON-TAXABLE
INCOME EQUAL TAXABLE GROSS.

CURRENT PERIOD EARNINGS AND DEDUCTIONS

SOCIAL SECURITY NO.	BASE PAY	OVERTIME PAY	LUMP SUM	GROSS EARNINGS
333-22-4444	1136.00	.00	.00	1136.00

DEDUCTIONS:

FEDERAL TAX	145.98	STATE TAX	32.50	FICA	82.87
OP HLTH INS	52.00	OTHER INS	28.28	UNION DUES	15.00
WAGE DEDUCT.	237.50				

NOTE:
*GROSS PAY INCREASED BY THIS AMOUNT

TOTAL DEDUCTIONS	594.13
EARNED INC. CRED.	.00
NET PAY	541.87

25948175

SH2012100

REFER TO THIS NUMBER

DRAWN BY

DANIEL W. HYNES
ON THE TREASURER OF THE STATE OF ILLINOIS

COMPTROLLER 70-2185

PAY THIS AMOUNT: **Five Hundred Forty-One*****87/100**

\$***541.87**

1400

04 999

TEST2222

001 36012 1120 0000

VOID AFTER TWELVE MONTHS

00 05

DATE ISSUED: 02-29-2000

TO THE ORDER OF:

DOE JOHN
123 DEER LANE
DEERFIELD IL 62000

SH2012100



COUNTERSIGNED AND REGISTERED

Judy Baar Topinka
Judy Baar Topinka, Treasurer, State of Illinois

This document has a colored background
and contains an artificial watermark on
the reverse side.

GRANTED, DRAWN AND RECORDED

Daniel W. Hynes
Daniel W. Hynes, Comptroller, State of Illinois

DANIEL W. HYNES
COMPTROLLER - STATE OF ILLINOIS

SALARY EARNINGS STATEMENT
FOR PAY PERIOD ENDING 02/29/00
SCHEDULED PAY DATE 02/29/00

04 999
1400

THIS IS NOT A DEPOSIT RECEIPT

WARRANT - TRACE NO.
SH2012096-0000013

WONKA WILLIE W

123 LAFFY TAFFY DR.
SALT WATER IL 61223

YEAR TO DATE EARNINGS AND TAXES

GROSS EARNINGS	10855.00
FEDERAL TAX	1836.80
F.I.C.A.	824.15
STATE TAX	280.70
OTHER COMP.	.00
NON-TAX INCOME	1081.25
EARNED INC. CRED.	.00

YEAR TO DATE GROSS EARNINGS PLUS OTHER COMPENSATION
LESS NON-TAXABLE INCOME EQUAL TAXABLE GROSS.

CURRENT PERIOD EARNINGS AND DEDUCTIONS

SOCIAL SECURITY NO.	BASE PAY	OVERTIME PAY	LUMP SUM	GROSS EARNINGS
111-22-2333	2171.00	.00	.00	2171.00

DEDUCTIONS:

FEDERAL TAX	387.36	STATE TAX	56.14	FICA	164.83
OP HLTH INS	16.25	OTHER INS	30.02	CHARITY	8.00
DEF. COMP	200.00				

NOTE:

*GROSS PAY INCREASED BY THIS AMOUNT

TOTAL DEDUCTIONS	842.60
EARNED INC. CRED.	.00
NET PAY	1328.40

UNITED STATES SAVINGS BOND	
100	
THE UNITED STATES OF AMERICA ONE HUNDRED DOLLARS	
SERIES EE INTEREST CEASES 30 YEARS FROM ISSUE DATE	
(1) 323 32 3333	(6) 03 2000
To SALLY SUE SAND	
(2) 123 SANDERSON ST	(7) COMPTROLLER STATE OF ILLINOIS SPRINGFIELD 08/15/00
SALEM	IL 62611
(3) OR	0698373001
(4) SAMMY SAND	
(5) 04 003 06	
0698373001	
C698373001EE	
VOID	

a Control number 3		OMB No. 1545-0048	
b Employer's identification number 37-600 2057		1 Wages, tips, other compensation 5798.35	2 Federal income tax withheld 691.85
c Employer's name, address, and ZIP code STATE OF ILLINOIS 69-0330001 COMPTROLLER WITHHOLDING AGENT SPRINGFIELD, ILLINOIS 62706		3 Social security wages 5798.35	4 Social security tax withheld 359.50
		5 Medicare wages and tips 5798.35	6 Medicare tax withheld 84.10
		7 Social security tips	8 Allocated tips
d Employee's social security number 323-32-3333		9 Advance EIC payment .00	10 Dependent care benefits .00
e Employee's name, address, and ZIP code SAND SALLY SUE 123 SANDERSON STREET SALEM IL 62611		11 Nonqualified plans .00	12 Benefits included in Box 1 .00
		13	14 Other
		15 Statutory employee ☐ Deceased ☐ Pension plan ☒ Legal rep. ☐ Deferred compensation ☐	
16 State IL	Employer's state I.D. No. 37-600 2057	17 State wages, tips, etc. 5798.35	18 State income tax 173.95
		19 Locality name	20 Local wages, tips, etc.
		21 Local income tax	

Form W-2 Wage and Tax Statement 1999
Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return

Department of the Treasury-Internal Revenue Service

a Control number 3		OMB No. 1545-0048		This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.	
b Employer's identification number 37-600 2057		1 Wages, tips, other compensation 5798.35	2 Federal income tax withheld 691.85		
c Employer's name, address, and ZIP code STATE OF ILLINOIS 69-0330001 COMPTROLLER WITHHOLDING AGENT SPRINGFIELD, ILLINOIS 62706		3 Social security wages 5798.35	4 Social security tax withheld 359.50		
		5 Medicare wages and tips 5798.35	6 Medicare tax withheld 84.10		
		7 Social security tips	8 Allocated tips		
d Employee's social security number 323-32-3333		9 Advance EIC payment .00	10 Dependent care benefits .00		
e Employee's name, address, and ZIP code SAND SALLY SUE 123 SANDERSON STREET SALEM IL 62611		11 Nonqualified plans .00	12 Benefits included in Box 1 .00		
		13 See Instrs. for Box 13	14 Other		
		15 Statutory employee ☐ Deceased ☐ Pension plan ☒ Legal rep. ☐ Deferred compensation ☐			
16 State IL	Employer's state I.D. No. 37-600 2057	17 State wages, tips, etc. 5798.35	18 State income tax 173.95	19 Locality name	20 Local wages, tips, etc.
				21 Local income tax	

Form W-2 Wage and Tax Statement 1999
Copy C For EMPLOYEE'S RECORDS (See Enclosed Notice)

Department of the Treasury-Internal Revenue Service

a Control number 3		OMB No. 1545-0048	
b Employer's identification number 37-600 2057		1 Wages, tips, other compensation 5798.35	2 Federal income tax withheld 691.85
c Employer's name, address, and ZIP code STATE OF ILLINOIS 69-0330001 COMPTROLLER WITHHOLDING AGENT SPRINGFIELD, ILLINOIS 62706		3 Social security wages 5798.35	4 Social security tax withheld 359.50
		5 Medicare wages and tips 5798.35	6 Medicare tax withheld 84.10
		7 Social security tips	8 Allocated tips
d Employee's social security number 323-32-3333		9 Advance EIC payment .00	10 Dependent care benefits .00
e Employee's name, address, and ZIP code SAND SALLY SUE 123 SANDERSON STREET SALEM IL 62611		11 Nonqualified plans .00	12 Benefits included in Box 1 .00
		13 See Instrs. for Box 13	14 Other
		15 Statutory employee ☐ Deceased ☐ Pension plan ☒ Legal rep. ☐ Deferred compensation ☐	
16 State IL	Employer's state I.D. No. 37-600 2057	17 State wages, tips, etc. 5798.35	18 State income tax 173.95
		19 Locality name	20 Local wages, tips, etc.
		21 Local income tax	

Form W-2 Wage and Tax Statement 1999
Copy B To Be Filed With Employee's FEDERAL Tax Return
This information is being furnished to the Internal Revenue Service

Department of the Treasury-Internal Revenue Service

a Control number 2		OMB No. 1545-0008	
b Employer's identification number 37-600 2057		1 Wages, tips, other compensation 5415.95	2 Federal income tax withheld 729.90
c Employer's name, address, and ZIP code STATE OF ILLINOIS 69-0330001 COMPTROLLER WITHHOLDING AGENT SPRINGFIELD, ILLINOIS 62706		3 Social security wages 5415.95	4 Social security tax withheld 335.80
		5 Medicare wages and tips 5415.95	6 Medicare tax withheld 78.55
		7 Social security tips	8 Allocated tips
d Employee's social security number 333-22-4444		9 Advance EIC payment .00	10 Dependent care benefits .00
e Employee's name, address, and ZIP code DOE JOHN J 123 DEER LANE DEERFIELD IL 62000		11 Nonqualified plans .00	12 Benefits included in Box 1 .00
		13	14 Other
		15 Statutory employee ☐ Deceased ☐ Pension plan ☒ Legal rep. ☐ Deferred compensation ☐	
16 State IL	Employer's state I.D. No. 37-600 2057	17 State wages, tips, etc. 5415.95	18 State income tax 162.50
		19 Locality name	20 Local wages, tips, etc.
		21 Local income tax	

Form W-2 Wage and Tax Statement 1999
Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return

Department of the Treasury-Internal Revenue Service

a Control number 2		OMB No. 1545-0008	
b Employer's identification number 37-600 2057		1 Wages, tips, other compensation 5415.95	2 Federal income tax withheld 729.90
c Employer's name, address, and ZIP code STATE OF ILLINOIS 69-0330001 COMPTROLLER WITHHOLDING AGENT SPRINGFIELD, ILLINOIS 62706		3 Social security wages 5415.95	4 Social security tax withheld 335.80
		5 Medicare wages and tips 5415.95	6 Medicare tax withheld 78.55
		7 Social security tips	8 Allocated tips
d Employee's social security number 333-22-4444		9 Advance EIC payment .00	10 Dependent care benefits .00
e Employee's name, address, and ZIP code DOE JOHN J 123 DEER LANE DEERFIELD IL 62000		11 Nonqualified plans .00	12 Benefits included in Box 1 .00
		13 See Instrs. for Box 13	14 Other
		15 Statutory employee ☐ Deceased ☐ Pension plan ☒ Legal rep. ☐ Deferred compensation ☐	
16 State IL	Employer's state I.D. No. 37-600 2057	17 State wages, tips, etc. 5415.95	18 State income tax 162.50
		19 Locality name	20 Local wages, tips, etc.
		21 Local income tax	

Form W-2 Wage and Tax Statement 1999
Copy C For EMPLOYEE'S RECORDS (See Enclosed Notice)

Department of the Treasury-Internal Revenue Service

a Control number 2		OMB No. 1545-0008	
b Employer's identification number 37-600 2057		1 Wages, tips, other compensation 5415.95	2 Federal income tax withheld 729.90
c Employer's name, address, and ZIP code STATE OF ILLINOIS 69-0330001 COMPTROLLER WITHHOLDING AGENT SPRINGFIELD, ILLINOIS 62706		3 Social security wages 5415.95	4 Social security tax withheld 335.80
		5 Medicare wages and tips 5415.95	6 Medicare tax withheld 78.55
		7 Social security tips	8 Allocated tips
d Employee's social security number 333-22-4444		9 Advance EIC payment .00	10 Dependent care benefits .00
e Employee's name, address, and ZIP code DOE JOHN J 123 DEER LANE DEERFIELD IL 62000		11 Nonqualified plans .00	12 Benefits included in Box 1 .00
		13 See Instrs. for Box 13	14 Other
		15 Statutory employee ☐ Deceased ☐ Pension plan ☒ Legal rep. ☐ Deferred compensation ☐	
16 State IL	Employer's state I.D. No. 37-600 2057	17 State wages, tips, etc. 5415.95	18 State income tax 162.50
		19 Locality name	20 Local wages, tips, etc.
		21 Local income tax	

Form W-2 Wage and Tax Statement 1999
Copy B To Be Filed With Employee's FEDERAL Tax Return
This information is being furnished to the Internal Revenue Service

Department of the Treasury-Internal Revenue Service

a Control number 1		OMB No. 1545-0008	
b Employer's identification number 37-600 2057		1 Wages, tips, other compensation 9773.75	2 Federal income tax withheld 1836.80
c Employer's name, address, and ZIP code STATE OF ILLINOIS 69-0330001 COMPTROLLER WITHHOLDING AGENT SPRINGFIELD, ILLINOIS 62706		3 Social security wages 10773.75	4 Social security tax withheld 667.95
		5 Medicare wages and tips 10773.75	6 Medicare tax withheld 156.20
		7 Social security tips	8 Allocated tips
d Employee's social security number 111-22-2333		9 Advance EIC payment .00	10 Dependent care benefits .00
e Employee's name, address, and ZIP code WONKA WILLIE W 123 LAFFY TAFFY DR SALT WATER IL 61223		11 Nonqualified plans .00	12 Benefits included in Box 1 .00
		13 G 1000.00	14 Other
		15 Statutory employee ☐ Deceased ☐ Pension plan ☒ Legal rep. ☐ Deferred compensation ☒	
16 State IL	Employer's state ID. No. 37-600 2057	17 State wages, tips, etc. 9773.75	18 State income tax 280.70
		19 Locality name	20 Local wages, tips, etc.
		21 Local income tax	

Form W-2 Wage and Tax Statement 1999

Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return

Department of the Treasury-Internal Revenue Service

a Control number 1		This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.	
b Employer's identification number 37-600 2057		1 Wages, tips, other compensation 9773.75	2 Federal income tax withheld 1836.80
c Employer's name, address, and ZIP code STATE OF ILLINOIS 69-0330001 COMPTROLLER WITHHOLDING AGENT SPRINGFIELD, ILLINOIS 62706		3 Social security wages 10773.75	4 Social security tax withheld 667.95
		5 Medicare wages and tips 10773.75	6 Medicare tax withheld 156.20
		7 Social security tips	8 Allocated tips
d Employee's social security number 111-22-2333		9 Advance EIC payment .00	10 Dependent care benefits .00
e Employee's name, address, and ZIP code WONKA WILLIE W 123 LAFFY TAFFY DR SALT WATER IL 61223		11 Nonqualified plans .00	12 Benefits included in Box 1 .00
		13 See Instrs. for Box 13 G 1000.00	14 Other
		15 Statutory employee ☐ Deceased ☐ Pension plan ☒ Legal rep. ☐ Deferred compensation ☒	
16 State IL	Employer's state ID. No. 37-600 2057	17 State wages, tips, etc. 9773.75	18 State income tax 280.70
		19 Locality name	20 Local wages, tips, etc.
		21 Local income tax	

Form W-2 Wage and Tax Statement 1999

Copy C For EMPLOYEE'S RECORDS (See Enclosed Notice)

Department of the Treasury-Internal Revenue Service

a Control number 1		OMB No. 1545-0008	
b Employer's identification number 37-600 2057		1 Wages, tips, other compensation 9773.75	2 Federal income tax withheld 1836.80
c Employer's name, address, and ZIP code STATE OF ILLINOIS 69-0330001 COMPTROLLER WITHHOLDING AGENT SPRINGFIELD, ILLINOIS 62706		3 Social security wages 10773.75	4 Social security tax withheld 667.95
		5 Medicare wages and tips 10773.75	6 Medicare tax withheld 156.20
		7 Social security tips	8 Allocated tips
d Employee's social security number 111-22-2333		9 Advance EIC payment .00	10 Dependent care benefits .00
e Employee's name, address, and ZIP code WONKA WILLIE W 123 LAFFY TAFFY DR SALT WATER IL 61223		11 Nonqualified plans .00	12 Benefits included in Box 1 .00
		13 See Instrs. for Box 13 G 1000.00	14 Other
		15 Statutory employee ☐ Deceased ☐ Pension plan ☒ Legal rep. ☐ Deferred compensation ☒	
16 State IL	Employer's state ID. No. 37-600 2057	17 State wages, tips, etc. 9773.75	18 State income tax 280.70
		19 Locality name	20 Local wages, tips, etc.
		21 Local income tax	

Form W-2 Wage and Tax Statement 1999

Copy B To Be Filed With Employee's FEDERAL Tax Return

This information is being furnished to the Internal Revenue Service

Department of the Treasury-Internal Revenue Service

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.50.10 1 of 5
SUB-SECTION	SUPPLEMENTAL PROCEDURES AND REFERENCES	EFFECTIVE DATE July 1, 2000
PROCEDURE	ADDITIONAL PROCEDURES	REVISION NUMBER 01-001

ADDITIONAL PROCEDURES

DETERMINATION OF PAYROLLS AND PAY CODES

Each payroll must have a unique pay code. Agencies must request in writing the assignment of a pay code. The request must contain the title of the payroll, if it is code or non-code and the date on which it is to be paid. All changes to payroll titles must be approved by the Comptroller's Office.

A payroll is defined as a group of employees from an agency that are paid on the same pay schedule and appear on the same voucher. Since there can be multiple appropriations on a magnetic tape payroll voucher, as long as each employee is charged to only one account, agencies have a great deal of flexibility in determining how many payrolls they should have. Payroll codes are assigned by the Comptroller's Office and must appear on each payroll voucher for employees that are assigned to that payroll. Pay codes consist of a two-digit agency identifier and a three-digit payroll identifier.

SUPPLEMENTARY PAYROLLS

The use of supplemental or "emergency" payrolls to pay employees omitted or processed incorrectly on the regular voucher should be minimized and will require the approval of the Comptroller's payroll section. Supplemental payrolls should be assigned the same pay code as normally used for that group of employees and must be marked "Supplemental."

TEMPORARY SOCIAL SECURITY NUMBERS

The Comptroller's Office will assign temporary Social Security Numbers upon request. This function will be centralized to prevent duplication. After the employee receives a permanent number, the Comptroller's payroll section must be notified in writing. Maintenance will be performed to the master file so that one W-2 can be printed at year end reflecting the employee's total earnings.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.50.10 2 of 5
SUB-SECTION	SUPPLEMENTAL PROCEDURES AND REFERENCES	EFFECTIVE DATE January 1, 1997
PROCEDURE	ADDITIONAL PROCEDURES	REVISION NUMBER 97-002

| INQUIRY PROCEDURE

The Comptroller's Office will maintain a master file on all employees paid from State funds and will endeavor to respond to all bonafide requests for information on a timely basis. This information may be requested by writing or calling the payroll section. Most questions can be answered immediately through the use of the Comptroller's teleprocessing inquiry system.

FISCAL YEAR CUT-OFFS

Payroll vouchers (or warrants) may not be split between fiscal years. Therefore, bi-weekly pay periods which overlap fiscal years will require two vouchers. Payments from the previous year appropriations can be made throughout the lapse period (August 31) although these payments must be for previous fiscal year earnings and must appear on a separate voucher.

TRANSFERRED EMPLOYEES

Employees transferring from one agency to another agency necessitates the submission of new source documents to the Comptroller's Office. Employees transferring from one payroll to another payroll within an agency do not require new source documents. However, the payroll voucher should identify this change.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.50.10 3 of 5
SUB-SECTION	SUPPLEMENTAL PROCEDURES AND REFERENCES	EFFECTIVE DATE January 1, 1984
PROCEDURE	ADDITIONAL PROCEDURES	REVISION NUMBER 84-002

NEW EMPLOYEES

Source documents (W-4 cards, bond deduction card, tax-sheltered annuity agreements and voluntary deduction authorization cards) must be submitted for all new employees prior to the first payroll upon which the employee appears. An employee status code of four (4), indicating that this is a new employee, and the effective date should be entered on the payroll voucher.

TERMINATED EMPLOYEES

No source documents are required. Terminated employees will be identified by entering a one (1) in the employee status code field of the payroll voucher. After W-2's are printed, employees identified as terminated and employees with no activity in the previous calendar year, will be removed from the Comptroller's Master Payroll File.

MULTIPLE WARRANT PROCEDURE

Employees paid simultaneously from multiple appropriations (accounting codes) will receive multiple payroll warrants in a pay period because one warrant cannot be charged to more than one account. The employee's warrant stub will reflect total earnings and taxes withheld. However, the Comptroller's system will only verify that the minimum taxes for the earnings reflected on a particular warrant have been withheld. It is the agency's responsibility to determine whether the sum of the Federal tax withholdings from each warrant meets minimum Federal requirements for the total earnings paid the employee.

DEDUCTION CORRECTION PROCEDURE

Erroneous deduction amounts can be corrected by debiting or crediting the employee's record on a subsequent voucher, as long as a sufficient balance remains in the deduction trailer record to offset negative entries (corrections for over-payments). This procedure should not be used to recover retirement, bonds or credit union adjustments. Corrections resulting from voided warrants or warrants generated for the wrong amount, should be corrected through the salary refund system.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.50.10 4 of 5
SUB-SECTION	SUPPLEMENTAL PROCEDURES AND REFERENCES	EFFECTIVE DATE July 1, 2000
PROCEDURE	ADDITIONAL PROCEDURES	REVISION NUMBER 01-001

AUTHORIZED DEDUCTION COMPANY APPROVAL

Approval to deduct earnings from an employee's gross pay for a new vendor (insurance company, credit union, etc.) must be obtained from the Comptroller's Office by written request from the vendor. Upon approval, the Comptroller's Office will assign a payee code (actual code) to be used for further processing.

TRAILER RECORD PAYMENTS

The Comptroller's Office will make all payments for deductions withheld from employee earnings. Transmittal lists will be printed and sent to the payee with the warrants or mailed separately if deductions are electronically transmitted.

RECIPROCAL TAXES

An employee who is a resident of Iowa, Kentucky, Michigan, or Wisconsin should not have Illinois income tax withheld from compensation even though that compensation may be paid in Illinois. Under reciprocal agreements negotiated between Illinois and those states, compensation paid to residents of those states is exempt from Illinois withholding. Such employees must file Form IL-W-5NR (a declaration of their residence in Iowa, Kentucky, Michigan, or Wisconsin) with the employing agency to be entitled to this exemption. See Procedure 23.20.10. Employees from reciprocal states who have filed Form IL-W-5NR should have their state withholding tax amount calculated using that state's tax formula or table. Employees from states other than the ones cited above or residents of reciprocal States who have not filed Form IL-W-5NR must have their withholding calculated using the State of Illinois formula and use the Illinois Tax code of 01 in field 16 of the payroll voucher if they are working in the State of Illinois.

NONRESIDENT ALIENS

Salaries, wages, or any other compensation for the personal services of a nonresident alien employee performed in the United States are generally subject to withholding in the same manner as wages paid to a U.S. citizen; however, many tax treaties provide at least a partial exemption from tax for labor or personal services performed in the United States by a qualifying individual. The employee must provide the employer with a statement to claim a treaty exemption from withholding. Details of the statement content can be found in IRS Publication 515, *Withholding of Tax on Nonresident Aliens and Foreign Corporations*.

Special instructions for completing Form W-4 must be given to nonresident aliens. See Procedure 23.20.05.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.50.10 5 of 5
SUB-SECTION	SUPPLEMENTAL PROCEDURES AND REFERENCES	EFFECTIVE DATE July 1, 2000
PROCEDURE	ADDITIONAL PROCEDURES	REVISION NUMBER 01-001

Compensation paid to a nonresident alien employee (other than a resident of Puerto Rico) for services performed outside the United States is not considered wages and not subject to withholding. If the personal services are performed partly in the United States and partly outside of the United States, an allocation of income for services performed in the United States must be made.

Payments subject to federal withholding are considered compensation paid in Illinois and subject to Illinois withholding.

SOCIAL SECURITY NUMBER CHANGES AND CORRECTIONS

When submitting Social Security Numbers to replace temporary Social Security Numbers assigned by the Comptroller's Office, the agency must submit a letter showing the temporary Social Security Number, the new Social Security Number, the employee's name and the pay code for the employee.

When the Social Security Number on file in the Comptroller's Office is incorrect (and the employee has been paid under the incorrect number), the agency must submit a letter to the Comptroller's Office stating the incorrect Social Security Number, the correct Social Security Number, the employee's name and the pay code for the employee.

PLACEMENT OF EMPLOYEE NAMES ON PAYROLL VOUCHERS AND MAGNETIC TAPE

The Department of Health and Human Services has established guidelines as to how to report employee names. Omit all titles from the name field, e.g., Mr., Mrs., Dr., Jr., CPA, CLU, PH.D, M.D. If titles cannot be removed, the titles MUST APPEAR AFTER THE ENTIRE EMPLOYEE NAME. If possible, include the full first name.

The following are samples of acceptable name formats:

JONES H. D. JR
JONES HOWARD D JR
OCONNELL MARY
MCCONNELL MARY
JONES J

JONES H. D. JR.
HERNANDEZ-BLANCO I
COLON-ROMERO J L
HSU RALPH KEIN-CHUNG
DAVIS-DE-PAULO CHERYL J.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.20 1 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	AGENCY TRANSMITTALS - CASH REFUNDS	REVISION NUMBER 01-001

AGENCY TRANSMITTALS - CASH REFUNDS

GENERAL

Chapter 15 of the Illinois Compiled Statutes, Section 405/10.14, provides for appropriation credit to be provided when any warrant, or portion thereof, is returned to the State Treasury as a result of an erroneous or overpayment made from a Treasury held fund. The statute further states that if the appropriation to which the original warrant was so charged has lapsed, the fund on which the warrant was drawn shall receive credit for the amount returned to the State treasury.

The Expenditure Adjustment Transmittal form, Exhibit 25.20.20-A, is to be used when submitting cash refunds (excluding salary refunds) to the Comptroller for ordering of monies into the State treasury. The data reported on this form will be used to credit the applicable fund and expenditure authority account, if not lapsed, as well as the SAMS Object Account(s) which were charged when the expenditure was made. If the refund applies to the current calendar year and the original payment was subject to the 1099 reporting requirements of the Internal Revenue Service, the information on the Expenditure Adjustment Transmittal form will also be used to adjust the vendor's earnings record.

Again, if the money being remitted to the Comptroller for deposit in the treasury is not an erroneous or overpayment as prescribed by the Comptroller's Act (15 ILCS 405/10.14) it is not a cash refund and must be receipted on the form C-64, Receipts Deposit Transmittal.

An agency may report up to two (2) cash refunds for the same agency division within the same fund on a single document for the current fiscal year. An agency cannot mix a current fiscal year with a prior fiscal year on the same refund document. They must be entered on a separate document. (Multiple prior years may be reported on one document). Multiple forms may be submitted when one deposit instrument, such as a Treasurer's Draft, is applicable to more than two (2) cash refunds or different funds. If an agency has numerous refunds to a single appropriation, they can contact the Comptroller's Office to request exception processing. If an agency identifies a prior-year cash refund but cannot complete all the required fields, contact the Comptroller's Office for processing instructions.

It is important to note that the deposit instrument(s) accompanying an Expenditure Adjustment Transmittal(s) for a cash refund should be monies only for cash refund(s). The deposit instrument should not contain monies applicable to receipts. When depositing cash refunds and cash receipts into a Treasurer's Clearing Account, it is the agency's responsibility to request separate drafts -- one for cash refunds and one for cash receipts.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.20 2 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 1994
PROCEDURE	AGENCY TRANSMITTALS - CASH REFUNDS	REVISION NUMBER 95-001

INSTRUCTION FOR COMPLETION OF THE
EXPENDITURE ADJUSTMENT TRANSMITTAL

PURPOSE

The purpose of this procedure is to provide instructions to complete the Expenditure Adjustment Transmittal to request the Comptroller to order monies into a State Treasury Fund.

PREPARATION OF FORM

The instructions for completing the form are set forth below. Exhibit 25.20.20-A illustrates a blank form with the instruction reference numbers on it. Exhibit 25.20.20-B illustrates a properly completed form.

General Information

- 1 - 3 Name of agency, division and address. (Please note that the division name is for your internal agency use only.)
- 4 A unique sequential number assigned by the agency to each transmittal. (Please note that this number is for your internal agency use only.)
- 5 Date forwarded to Comptroller. (Please note that this date is for your internal agency use only.)
- 6 Indicate type of instrument by inserting:
 - 1 - if the instrument is an Advice of Credit.
 - 2 - if the instrument is a State Warrant,
 - 3 - if the instrument is a Treasurer's Draft,
 - 4 - if the instrument is a United States check,
 - 5 - if the instrument is a University check, and/or
 - 6 - if the instrument is other than listed above.
- 7 Insert the instrument number.

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
General Assembly	General Assembly	101	000			
Miscellaneous	House Operation Majority	101	861	001	0001	1122
Miscellaneous	House Operation Minority	101	861	002	0001	1123
Miscellaneous	Senate Operations	101	861	003	0001	1124
Miscellaneous	District Office Allotment	101	861	004	0001	1125
Miscellaneous	Maj Leadership & Research	101	861	010	0001	1126
Repayment to State Pursuant to Law	Returned Petty Cash Fund	101	880	600	0001	1270
Subscription or Publication Sales	Subscription or Publication	101	888	000	0196	1289
Auditor General	Auditor General	103	000			
Reimbursement of Audits	Reimburse Audits-Fed Program	103	510	010	0001	0439
Reimbursement of Audits	Reimburse Audits-Local Funds	103	510	575	0342	0442
Miscellaneous	Miscellaneous	103	861	000	0001	1121
Intergovernmental Coop. Comm.	Intergovernmental Coop. Comm.	107	000			
Licenses, Fees or Registrations	Licenses/Fee or Registration	107	855	000	0254	0915
Miscellaneous	Miscellaneous	107	861	000	0001	1121
Legislative Information System	Legislative Information System	108	000			
Computer Service Charge	Computer Service Charge	108	087	000	0155	0055
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	108	877	000	0001	1228
Legislative Research Unit	Legislative Research Unit	112	000			
Miscellaneous	Miscellaneous	112	861	000	0001	1121
Legislative Reference Bureau	Legislative Reference Bureau	115	000			
Licenses, Fees or Registrations	Copy Fees	115	855	100	0155	0939
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	115	877	000	0001	1228
Subscription or Publication Sales	Subscription or Publication	115	888	000	0001	1289
General Assembly Retirement System	General Assembly Retirement	131	000			
Contributions by Employees	Contributions by Employee	131	812	000	0481	0572
Contributions by Employees	Contrib/Current Yr Credit	131	812	100	0481	0573
Contributions by Employees	Contribution/Pr Yr Service	131	812	200	0481	0576
Contributions by Employer	Contributions by Employer	131	815	000	0481	0577
Contributions by Employer	Contributions by Employer	131	815	000	0786	0577
Contributions from State Pension Fund	Contrib/State Pension Fd	131	818	000	0481	0580
Interest Paid by Members	Interest Paid by Members	131	849	000	0481	0869
Miscellaneous	Miscellaneous	131	861	000	0481	1121
Sale of Investments	Sale of Investments	131	882	000	0481	1286
Administrative Rules, Joint Comm. on	Administrative Rules, Joint Comm.	167	000			
Subscription or Publication Sales	Subscription or Publication	167	888	000	0155	1289
Subscription or Publication Sales	Books/Magazine & Periodicals	167	888	005	0001	1290
Supreme Court	Supreme Court	201	000			
Pro Rata Share of Expense-Counties	Pro Rata Share Expense/Ctys	201	473	000	0001	0407
Fed Monies Via Other Illinois Agency	Criminal Justice Trust Fund	201	840	488	0269	0724
Fed Monies Via Other Illinois Agency	ICJIC/Probation Training	201	840	546	0269	1432
Licenses, Fees or Registrations	Court Library Fees	201	855	131	0001	0945

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Foreign Language Interpreters	201	855	247	0597	1525
Miscellaneous	Miscellaneous	201	861	000	0001	1121
Other Illinois State Agency	General Revenue Fund	201	864	001	0269	1128
Other Illinois State Agency	ICJIA/Family Violence	201	864	501	0269	1447
Other Illinois State Agency	ICJIA/Family Violence	201	864	501	0230	1447
Other Illinois State Agency	Criminal Just Info Auth	201	864	546	0230	1168
Repayment to State Pursuant to Law	Returned Petty Cash Fund	201	880	600	0001	1270
Clerk of the Supreme Court	Clerk of the Supreme Court	205	000			
Licenses, Fees or Registrations	Appearance Fees	205	855	040	0001	0927
Licenses, Fees or Registrations	Corporation Certificate	205	855	120	0001	0940
Licenses, Fees or Registrations	Court Opinion	205	855	130	0001	0944
Licenses, Fees or Registrations	Docket	205	855	150	0001	0950
Licenses, Fees or Registrations	Law License	205	855	360	0001	0990
Licenses, Fees or Registrations	Miscellaneous Certificate	205	855	420	0001	1020
Appellate Court Clerk-District #1	Appellate Court Clerk-Dist 1	215	110	000	0001	0066
Appellate Court Clerk-District #2	Appellate Court Clerk-Dist 2	225	115	000	0001	0067
Appellate Court Clerk-District #3	Appellate Court Clerk-Dist 3	235	120	000	0001	0068
Appellate Court Clerk-District #4	Appellate Court Clerk-Dist 4	245	125	000	0001	0069
Appellate Court Clerk-District #5	Appellate Court Clerk-Dist 5	255	130	000	0001	0070
Judges Retirement System	Judges Retirement System	275	000			
Contributions by Employees	Contributions by Employee	275	812	000	0477	0572
Contributions by Employer	Contributions by Employer	275	815	000	0477	0577
Contributions by Employer	Contributions by Employer	275	815	000	0787	0577
Contributions from State Pension Fund	Contrib/State Pension Fd	275	818	000	0477	0580
Employees Receivable & Repayment of Refunded Contributions	Employees Receivable	275	821	000	0477	0591
Interest Paid by Members	Interest Paid by Members	275	849	000	0477	0869
Miscellaneous	Miscellaneous	275	861	000	0477	1121
Miscellaneous	Miscellaneous	275	861	000	0447	1121
Sale of Investments	Sale of Investments	275	882	000	0477	1286
State Appellate Defender, Office of the	State Appellate Defender	290	000			
Fed Monies Via Other Illinois Agency	Criminal Justice Trust Fund	290	840	488	0117	0724
Local Illinois Governmental Units	Local Il Governmental Units	290	858	000	0001	1114
Miscellaneous	Miscellaneous	290	861	000	0001	1121
Other Illinois State Agency	IL Crimin Justice Info Auth	290	864	546	0361	1168
States Attorney's Appellate Prosecutor	State Appellate Prosecutor	295	000			
Insurance Claims Reimbursement	Insurance Claims Reim	295	307	000	0745	0275
County Contribution	County Contribution	295	816	100	0745	0578
County Contribution	Pubic Labor Relations Act	295	816	300	0745	0579
Federal Government	Justice, Department of	295	831	110	0090	0629
Fed Monies Via Other Illinois Agency	Criminal Justice Trust Fund	295	840	488	0090	0724
Fines, Penalties or Violations	Drug Asset Forfeiture	295	843	033	0951	1343
Licenses, Fees or Registrations	Criminal Justice Info. Auth.	295	855	546	0844	1367
Other Illinois State Agency	Il Crimin Justice Info Auth	295	864	546	0090	1168
Subscription or Publication Sales	Complaint Books	295	888	007	0844	1291
Subscription or Publication Sales	Newsletter	295	888	027	0844	1295
Subscription or Publication Sales	Trial Advocacy Program	295	888	057	0844	1300
Governor	Governor	310	000			

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Education, Department of	310	831	058	0908	0607
Fed Monies Via Other Illinois Agency	Title III S. S. & Employment	310	840	052	0908	0706
Miscellaneous	Miscellaneous	310	861	000	0001	1121
Rental Income	Executive Mansion	310	876	325	0296	1223
Repayment to State Pursuant to Law	Returned Petty Cash Fund	310	880	600	0001	1270
Lieutenant Governor	Lieutenant Governor	330	000			
Federal Government	National Community Service	330	831	133	0343	0634
Miscellaneous	Miscellaneous	330	861	000	0001	1121
Other Illinois State Agency	Solid Waste Management Fund	330	864	078	0017	1134
Attorney General	Attorney General	340	000			
Insurance Claims Reimbursement	Insurance Claims Reimburse.	340	307	000	0988	0275
Court and Anti Trust Distributions	Court Distributions	340	820	000	0600	0582
Court and Anti Trust Distributions	Court & Anti-Trust Distributions	340	820	000	0801	0582
Court and Anti Trust Distributions	Consumer Law/Elderly Victims	340	820	010	0541	1423
Court and Anti Trust Distributions	Consumer Law/Elder Victims	340	820	010	0542	1423
Court and Anti Trust Distributions	Court Dist/Consumer Educ	340	820	022	0801	0583
Court and Anti Trust Distributions	Court Dist/Consumer Enforce	340	820	023	0801	0584
Court and Anti Trust Distributions	Court Dist/Criminal Enforce	340	820	024	0801	1332
Court and Anti Trust Distributions	Court Dist/Charitable Trust	340	820	025	0801	0585
Court and Anti Trust Distributions	CHA/Tenant to Tenant	340	820	050	0801	1521
Federal Government	Health & Human Services	340	831	075	0988	0618
Federal Government	U.S. Dept. of Justice	340	831	110	0988	0629
Fed Monies Via Other Illinois Agency	Criminal Justice Trust Fund	340	840	488	0988	0724
Fed Monies Via Other Illinois Agency	Women,Infant & Children Fund	340	840	700	0988	0738
Fines, Penalties or Violations	Fines, Penalties or Violations	340	843	000	0549	0780
Fines, Penalties or Violations	Legal Violations	340	843	070	0001	0797
Fund Transfer	Whistleblower Reward & Protect	340	846	703	0600	1625
Fund Transfer	Whistleblower Reward & Protect	340	846	703	0705	1625
Licenses, Fees or Registrations	Licenses, Fees or Registrations	340	855	000	0549	0915
Licenses, Fees or Registrations	Franchise Fees	340	855	245	0001	0971
Miscellaneous	Miscellaneous	340	861	000	0001	1121
Miscellaneous	Miscellaneous	340	861	000	0768	1121
Other Illinois State Agency	Dept. of Revenue	340	864	492	0801	1160
Other Illinois State Agency	State Police	340	864	493	0001	1161
Other Illinois State Agency	State Police	340	864	493	0801	1161
Other Illinois State Agency	EPA Trust Fund Commission	340	864	531	0801	1165
Other Illinois State Agency	IL Crimin. Justice Info. Auth.	340	864	546	0988	1168
Other Illinois State Agency	Traffic/Criminal Conviction Surcharge	340	864	821	0801	1450
Other Illinois State Agency	Hazardous Waste Fund	340	864	828	0801	1375
Private Organizations or Individuals	Private Organiza or Indiv	340	870	000	0901	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0001	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0085	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0224	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0801	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0929	1228

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0988	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0542	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0549	1228
Repayment to State Pursuant to Law	Asbestos Abatement Recovery	340	880	005	0224	1244
Repayment to State Pursuant to Law	Crime Victims	340	880	055	0001	1246
Repayment to State Pursuant to Law	Investigative Cost	340	880	075	0001	1248
Repayment to State Pursuant to Law	Sale of Forfeit/Seized Prop	340	880	650	0967	1277
Repayment to State Pursuant to Law	Sale or Forfeit Property	340	880	650	0525	1277
Secretary of State	Secretary of State	350	000			
Corporate Division	Corporate Division	350	095	000	0001	0060
Corporate Division	Corporate Division	350	095	000	0401	0060
Corporate Division	Corporate Division	350	095	000	0483	0060
Corporate Division	Corporate Franchise Tax	350	095	025	0380	0061
Index Division	Index Division	350	295	000	0001	0150
Miscellaneous MV & Operators Licenses	Mics Vehicle & Operators Lic	350	400	000	0863	0315
Motor Vehicle Licenses	Motor Vehicle Licenses	350	410	000	0011	0323
Motor Vehicle Licenses	Motor Vehicle Licenses	350	410	000	0040	0323
Motor Vehicle Licenses	Motor Vehicle Licenses	350	410	000	0149	0323
Motor Vehicle Licenses	Motor Vehicle Licenses	350	410	000	0166	0323
Motor Vehicle Licenses	Motor Vehicle Licenses	350	410	000	0506	0323
Motor Vehicle Licenses	Motor Vehicle Licenses	350	410	000	0507	0323
Motor Vehicle Licenses	Motor Vehicle Licenses	350	410	000	0511	0323
Motor Vehicle Licenses	Motor Vehicle Licenses	350	410	000	0902	0323
Motor Vehicle Licenses	Bronze Star License Plates	350	410	000	0185	0324
Motor Vehicle Licenses	IL Firefighters License	350	410	017	0185	1309
Motor Vehicle Licenses	IL Firefighters License	350	410	017	0510	1309
Motor Vehicle Licenses	Environmental License Plates	350	410	025	0185	0324
Motor Vehicle Licenses	III/Michigan Canal	350	410	026	0185	1444
Motor Vehicle Licenses	III/Michigan Canal	350	410	026	0570	1444
Motor Vehicle Licenses	Il Congressional Delegation	350	410	035	0185	0326
Motor Vehicle Licenses	Master Mason License	350	410	040	0185	1310
Motor Vehicle Licenses	Master Mason License	350	410	040	0508	1310
Motor Vehicle Licenses	KC License	350	410	045	0509	1310
Motor Vehicle Licenses	Korean War License Plates	350	410	050	0185	0327
Motor Vehicle Licenses	Mayor/Village Presidents	350	410	051	0185	1456
Motor Vehicle Licenses	Police Memorial Committee	350	410	060	0185	1526
Motor Vehicle Licenses	Police Memorial Committee	350	410	060	0598	1526
Motor Vehicle Licenses	Mammogram License Plate	350	410	065	0185	1527
Motor Vehicle Licenses	Mammogram License Plate	350	410	065	0599	1527
Motor Vehicle Licenses	Public University & Colleges	350	410	070	0001	0328
Motor Vehicle Licenses	Public University & Colleges	350	410	070	0417	0328
Motor Vehicle Licenses	Public University & Colleges	350	410	080	0185	0329
Motor Vehicle Licenses	Public University & Colleges	350	410	080	0418	0329
Motor Vehicle Licenses	Violence Prevention License	350	410	150	0184	0330
Motor Vehicle Licenses	Violence Prevention License	350	410	150	0185	0330
Motor Vehicle Licenses	Wildlife Prairie License	350	410	200	0185	1312
Motor Vehicle Licenses	Wildlife Prairie License	350	410	200	0504	1312
Motor Vehicle Licenses	Sportsman Series License	350	410	210	0185	1313
Motor Vehicle Licenses	Sportsman Series License	350	410	210	0391	1313

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Motor Vehicle Licenses	US Veterans License	350	410	310	0185	1314
Operators Licenses	Operators Licenses	350	425	000	0011	0345
Operators Licenses	Operators Licenses	350	425	000	0031	0345
Operators Licenses	Operators Licenses	350	425	000	0649	0345
Operators Licenses	Operators Licenses	350	425	000	0109	0345
Operators Licenses	Reinstatements	350	425	000	0322	0345
Operators Licenses	Operators Licenses	350	425	000	0483	0345
Operators Licenses	Reinstatements	350	425	500	0322	1402
Securities Division	Securities Division	350	550	000	0001	0492
Securities Division	Securities Division	350	550	000	0292	0492
State Archives	State Archives	350	570	000	0001	0501
State Library	State Library	350	580	000	0001	0511
Uniform Commercial Index Code	Uniform Comm Index Code	350	615	000	0001	0520
Uniform Commercial Index Code	Uniform Comm Index Code	350	615	000	0483	0520
Federal Government	Education, Department of	350	831	058	0176	0607
Federal Government	Education, Department of	350	831	058	0382	0607
Federal Government	Education, Department of	350	831	058	0470	0607
Fines, Penalties or Violations	Fines/Penalty or Violations	350	843	000	0044	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	350	843	000	0374	0780
Fund Transfer	Statistical Services Revolving	350	846	304	0295	0850
Licenses, Fees or Registrations	Licenses/Fee or Registration	350	855	000	0044	0915
Licenses, Fees or Registrations	Alternative Fuel Vehicle Reg	350	855	042	0422	0928
Licenses, Fees or Registrations	Automotive Dealer Fees	350	855	048	0323	0929
Licenses, Fees or Registrations	Certificate of Title	350	855	080	0001	0933
Licenses, Fees or Registrations	Certificate of Title	350	855	080	0574	0933
Licenses, Fees or Registrations	Certificate of Title	350	855	080	0622	0933
Licenses, Fees or Registrations	Certificate of Title	350	855	080	0294	0933
Licenses, Fees or Registrations	Certificate of Title	350	855	080	0962	0933
Licenses, Fees or Registrations	Expedited Service Fees	350	855	185	0363	0957
Licenses, Fees or Registrations	Filing Fees	350	855	200	0324	0959
Licenses, Fees or Registrations	Uniform Limited Partnership	350	855	385	0001	0992
Licenses, Fees or Registrations	Limited Liability Co Act	350	855	387	0001	0994
Licenses, Fees or Registrations	Limited Liability Partner	350	855	389	0167	0995
Licenses, Fees or Registrations	Motor Vehicle Regist Decal	350	855	424	0156	1023
Licenses, Fees or Registrations	Other States	350	855	443	0890	1035
Licenses, Fees or Registrations	Parking Fees	350	855	445	0101	1037
Licenses, Fees or Registrations	Parking Fees	350	855	445	0782	1037
Licenses, Fees or Registrations	Recycling Fees	350	855	520	0412	1060
Licenses, Fees or Registrations	Reinstate/Operators License	350	855	522	0276	1061
Licenses, Fees or Registrations	Securities Audit & Enforce	350	855	561	0362	1068
Licenses, Fees or Registrations	Vehicle Inspection Fees	350	855	715	0011	1091
Licenses, Fees or Registrations	User Library Charges	350	855	715	0893	1091
Licenses, Fees or Registrations	Vehicle Inspection Fees	350	855	716	0011	1416
Local Illinois Governmental Units	Local IL Governmental Units	350	858	000	0295	1114
Miscellaneous	Miscellaneous	350	861	000	0001	1121
Miscellaneous	Miscellaneous	350	861	000	0011	1121
Other Illinois State Agency	Motor Vehicle Theft Prevent	350	864	156	0295	1137
Other Illinois State Agency	Historic Preservation Agency	350	864	541	0295	1167
Other Illinois State Agency	Motor Vehicle Theft Prevent	350	864	546	0295	1168
Outstanding Checks Written Off	Check Write Off/Go Back Fund	350	869	000	0001	1199
Private Organizations or Individuals	Private Organiza or Indiv	350	870	000	0436	1200
Private Organizations or Individuals	Private Organiza or Indiv	350	870	000	0948	1200

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	350	877	000	0001	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	350	877	000	0011	1228
Repayment to State Pursuant to Law	Returned Petty Cash Fund	350	880	600	0011	1270
Subscription or Publication Sales	Subscription or Publication	350	888	000	0155	1289
State Comptroller	State Comptroller	360	000			
Burial Trust	Burial Trust	360	055	000	0543	0045
Burial Trust	Burial Trust	360	055	000	0001	0045
Cemetery Care	Cemetery Care	360	060	000	0543	0046
Cemetery Care	Cemetery Care	360	060	000	0001	0046
Cemetery Care	Crematory	360	060	000	0001	0062
Cemetery Care	Pre-Need Sales	360	060	010	0096	0047
Crematory Fees	Crematory-Pre-Need Sales	360	096	000	0543	0062
Escheated Warrants	Escheated Warrants	360	165	000	0485	0105
Farm Income	Farm Income	360	180	000	0441	0108
Garnishments, Levies & Assignments	Garnishments, Levies & Other	360	217	000	0659	0113
Payroll Deductions	Payroll/Comm Consolidation	360	445	000	0460	0384
Payroll Deductions	Payroll/Comm Consolidation	360	445	000	0462	0384
Payroll Deductions	Payroll/Comm Consolidation	360	445	000	0512	0384
Payroll Deductions	Payroll/Comm Consolidation	360	445	000	0827	0384
Payroll Deductions	State Income Taxes	360	445	010	0512	0385
Reimbursement of Audits	Reimburse Audits/Local Govt	360	510	858	0112	1383
Returned Direct Deposit Items	Returned Direct Deposit	360	529	000	0200	0459
Social Security Contributions-Employer	S. S. Contributions-Employer	360	555	100	0204	0496
Social Security Contributions-Employees	S. S. Contribu-Employees	360	560	200	0204	0497
State Offset Claims	State Offset Claims	360	587	000	0658	0513
IRS Tax Levy	I/W Tax Levy	360	588	000	0658	1379
Contributions to State by State Officers	Contrib State/St Officers	360	819	101	0001	0581
Federal Government	Treasury, Department of	360	831	190	0001	0647
Federal Government	Treasury, Department of	360	831	190	0543	0647
Fines, Penalties or Violations	Cemeteries & Burial Trust	360	843	018	0001	0785
Fund Transfers	General Revenue Fund	360	846	001	0203	0827
Investment Income	Investment Income	360	852	000	0204	0870
Licenses, Fees or Registrations	Cemetery-Pre-Need Sales	360	855	062	0543	0932
Licenses, Fees or Registrations	Cemetery Pre-Need Sales	360	855	062	0001	0932
Licenses, Fees or Registrations	Court Ordered Child Support	360	855	098	0001	0938
Licenses, Fees or Registrations	Court Ordered Child Support	360	855	098	0543	0938
Licenses, Fees or Registrations	Copy Fees	360	855	100	0001	0939
Licenses, Fees or Registrations	Photocopy Fees	360	855	100	0543	0939
Licenses, Fees or Registrations	Parking Fees	360	855	445	0101	1037
Licenses, Fees or Registrations	Parking Fees	360	855	445	0782	1037
Miscellaneous	Miscellaneous	360	861	000	0543	1121
Miscellaneous	Miscellaneous	360	861	000	0001	1121
Private Organizations or Individuals	Bequest to State	360	870	200	0001	1207
Repayment to State Pursuant to Law	Returned Petty Cash Fund	360	880	600	0001	1270
State Treasurer	State Treasurer	370	000			
Airport Departure Tax	Airport Departure Tax	370	027	000	0337	0032
Tobacco Settlement	Master Agreement	370	077	100	0733	1608
Inheritance Tax	Inheritance Tax-Adams	370	300	105	0001	0151
Inheritance Tax	Inheritance Tax-Alexander	370	300	110	0001	0152

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Inheritance Tax	Inheritance Tax-Boone	370	300	115	0001	0153
Inheritance Tax	Inheritance Tax-Bond	370	300	120	0001	0154
Inheritance Tax	Inheritance Tax-Brown	370	300	125	0001	0155
Inheritance Tax	Inheritance Tax-Bureau	370	300	130	0001	0156
Inheritance Tax	Inheritance Tax-Calhoun	370	300	135	0001	0157
Inheritance Tax	Inheritance Tax-Carroll	370	300	140	0001	0158
Inheritance Tax	Inheritance Tax-Cass	370	300	145	0001	0159
Inheritance Tax	Inheritance Tax-Champaign	370	300	150	0001	0160
Inheritance Tax	Inheritance Tax-Christian	370	300	155	0001	0161
Inheritance Tax	Inheritance Tax-Clark	370	300	160	0001	0162
Inheritance Tax	Inheritance Tax-Clay	370	300	165	0001	0163
Inheritance Tax	Inheritance Tax-Clinton	370	300	170	0001	0164
Inheritance Tax	Inheritance Tax-Coles	370	300	175	0001	0165
Inheritance Tax	Inheritance Tax-Cook	370	300	180	0001	0166
Inheritance Tax	Inheritance Tax-Crawford	370	300	185	0001	0167
Inheritance Tax	Inheritance Tax-Cumberland	370	300	190	0001	0168
Inheritance Tax	Inheritance Tax-DeKalb	370	300	195	0001	0169
Inheritance Tax	Inheritance Tax-DeWitt	370	300	200	0001	0170
Inheritance Tax	Inheritance Tax-Douglas	370	300	205	0001	0171
Inheritance Tax	Inheritance Tax-DuPage	370	300	210	0001	0172
Inheritance Tax	Inheritance Tax-Edgar	370	300	215	0001	0173
Inheritance Tax	Inheritance Tax-Edwards	370	300	220	0001	0174
Inheritance Tax	Inheritance Tax-Effingham	370	300	225	0001	0175
Inheritance Tax	Inheritance Tax-Fayette	370	300	230	0001	0176
Inheritance Tax	Inheritance Tax-Ford	370	300	235	0001	0177
Inheritance Tax	Inheritance Tax-Franklin	370	300	240	0001	0178
Inheritance Tax	Inheritance Tax-Fulton	370	300	245	0001	0179
Inheritance Tax	Inheritance Tax-Gallatin	370	300	250	0001	0180
Inheritance Tax	Inheritance Tax-Greene	370	300	255	0001	0181
Inheritance Tax	Inheritance Tax-Grundy	370	300	260	0001	0182
Inheritance Tax	Inheritance Tax-Hamilton	370	300	265	0001	0183
Inheritance Tax	Inheritance Tax-Hancock	370	300	270	0001	0184
Inheritance Tax	Inheritance Tax-Hardin	370	300	275	0001	0185
Inheritance Tax	Inheritance Tax-Henderson	370	300	280	0001	0186
Inheritance Tax	Inheritance Tax-Henry	370	300	285	0001	0187
Inheritance Tax	Inheritance Tax-Iroquois	370	300	290	0001	0188
Inheritance Tax	Inheritance Tax-Jackson	370	300	295	0001	0189
Inheritance Tax	Inheritance Tax-Jasper	370	300	300	0001	0190
Inheritance Tax	Inheritance Tax-Jefferson	370	300	305	0001	0191
Inheritance Tax	Inheritance Tax-Jersey	370	300	310	0001	0192
Inheritance Tax	Inheritance Tax-JoDaviess	370	300	315	0001	0193
Inheritance Tax	Inheritance Tax-Johnson	370	300	320	0001	0194
Inheritance Tax	Inheritance Tax-Kane	370	300	325	0001	0195
Inheritance Tax	Inheritance Tax-Kankakee	370	300	330	0001	0196
Inheritance Tax	Inheritance Tax-Kendall	370	300	335	0001	0197
Inheritance Tax	Inheritance Tax-Knox	370	300	340	0001	0198
Inheritance Tax	Inheritance Tax-Lake	370	300	345	0001	0199
Inheritance Tax	Inheritance Tax-LaSalle	370	300	350	0001	0200
Inheritance Tax	Inheritance Tax-Lawrence	370	300	355	0001	0201
Inheritance Tax	Inheritance Tax-Lee	370	300	360	0001	0202
Inheritance Tax	Inheritance Tax-Livingston	370	300	365	0001	0203
Inheritance Tax	Inheritance Tax-Logan	370	300	370	0001	0204
Inheritance Tax	Inheritance Tax-Macon	370	300	375	0001	0205

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Inheritance Tax	Inheritance Tax-Macoupin	370	300	380	0001	0206
Inheritance Tax	Inheritance Tax-Madison	370	300	385	0001	0207
Inheritance Tax	Inheritance Tax-Marion	370	300	390	0001	0208
Inheritance Tax	Inheritance Tax-Marshall	370	300	395	0001	0209
Inheritance Tax	Inheritance Tax-Mason	370	300	400	0001	0210
Inheritance Tax	Inheritance Tax-Massac	370	300	405	0001	0211
Inheritance Tax	Inheritance Tax-McDonough	370	300	410	0001	0212
Inheritance Tax	Inheritance Tax-McHenry	370	300	415	0001	0213
Inheritance Tax	Inheritance Tax-McLean	370	300	420	0001	0214
Inheritance Tax	Inheritance Tax-Menard	370	300	425	0001	0215
Inheritance Tax	Inheritance Tax-Mercer	370	300	430	0001	0216
Inheritance Tax	Inheritance Tax-Monroe	370	300	435	0001	0217
Inheritance Tax	Inheritance Tax-Montgomery	370	300	440	0001	0218
Inheritance Tax	Inheritance Tax-Morgan	370	300	445	0001	0219
Inheritance Tax	Inheritance Tax-Moultrie	370	300	450	0001	0220
Inheritance Tax	Inheritance Tax-Ogle	370	300	455	0001	0221
Inheritance Tax	Inheritance Tax-Peoria	370	300	460	0001	0222
Inheritance Tax	Inheritance Tax-Perry	370	300	465	0001	0223
Inheritance Tax	Inheritance Tax-Piatt	370	300	470	0001	0224
Inheritance Tax	Inheritance Tax-Pike	370	300	475	0001	0225
Inheritance Tax	Inheritance Tax-Pope	370	300	480	0001	0226
Inheritance Tax	Inheritance Tax-Pulaski	370	300	485	0001	0227
Inheritance Tax	Inheritance Tax-Putnam	370	300	490	0001	0228
Inheritance Tax	Inheritance Tax-Randolph	370	300	495	0001	0229
Inheritance Tax	Inheritance Tax-Richland	370	300	500	0001	0230
Inheritance Tax	Inheritance Tax-Rock Island	370	300	505	0001	0231
Inheritance Tax	Inheritance Tax-Saline	370	300	510	0001	0232
Inheritance Tax	Inheritance Tax-St. Clair	370	300	515	0001	0233
Inheritance Tax	Inheritance Tax-Sangamon	370	300	520	0001	0234
Inheritance Tax	Inheritance Tax-Schuyler	370	300	525	0001	0235
Inheritance Tax	Inheritance Tax-Scott	370	300	530	0001	0236
Inheritance Tax	Inheritance Tax-Shelby	370	300	535	0001	0237
Inheritance Tax	Inheritance Tax-Stark	370	300	540	0001	0238
Inheritance Tax	Inheritance Tax-Stephenson	370	300	545	0001	0239
Inheritance Tax	Inheritance Tax-Tazewell	370	300	550	0001	0240
Inheritance Tax	Inheritance Tax-Union	370	300	555	0001	0241
Inheritance Tax	Inheritance Tax-Vermillion	370	300	560	0001	0242
Inheritance Tax	Inheritance Tax-Wabash	370	300	565	0001	0243
Inheritance Tax	Inheritance Tax-Warren	370	300	570	0001	0244
Inheritance Tax	Inheritance Tax-Washington	370	300	575	0001	0245
Inheritance Tax	Inheritance Tax-Wayne	370	300	580	0001	0246
Inheritance Tax	Inheritance Tax-White	370	300	585	0001	0247
Inheritance Tax	Inheritance Tax-Whiteside	370	300	590	0001	0248
Inheritance Tax	Inheritance Tax-Will	370	300	595	0001	0249
Inheritance Tax	Inheritance Tax-Williamson	370	300	600	0001	0250
Inheritance Tax	Inheritance Tax-Winnebago	370	300	605	0001	0251
Inheritance Tax	Inheritance Tax-Woodford	370	300	610	0001	0252
Interest Earnings on Imprest Accounts	Interest/Imprest Account	370	309	000	0001	0278
Local Funds of Investment Board	Local Funds of Investment Bd	370	360	000	0529	0299
Matured/ Unredeemed Bonds & Coupons	Mature/Unredeemed Bonds 133	370	387	133	0625	1457
Matured/ Unredeemed Bonds & Coupons	Mature/Unredeemed Bonds 551	370	387	138	0625	0305
Matured/ Unredeemed Bonds & Coupons	Mature/Unredeemed Bonds 553	370	387	139	0625	0306
Matured/ Unredeemed Bonds & Coupons	Mature/Unredeemed Bonds 554	370	387	140	0625	0307

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Matured/ Unredeemed Bonds & Coupons	Mature/Unredeemed Bonds 141	370	387	142	0625	0308
Matured/ Unredeemed Bonds & Coupons	Mature/Unredeemed Bonds 143	370	387	144	0625	0309
Matured/ Unredeemed Bonds & Coupons	Mature/Unredeemed Bonds 971	370	387	971	0625	1467
Rental Income	Rental Income	370	523	000	0331	0455
Unclaimed Assets	Unclaimed Assets	370	610	000	0001	0518
Unclaimed Assets	Unclaimed Assets	370	610	000	0054	0518
Unclaimed Assets	Unclaimed Assets	370	610	000	0482	0518
Accrued Interest on Bond Issue	Accrued Interest on Bond Sale	370	802	000	0101	0570
Accrued Interest on Bond Issue	Accrued Interest on Bond Sale	370	802	000	0970	0570
Accrued Interest on Bond Issue	Illinois First-Oct 99	370	802	010	0101	1606
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0101	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0141	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0143	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0551	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0553	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0554	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0653	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0971	0571
Bond Issue Proceeds	Illinois First-Oct 99	370	803	010	0141	1607
Bond Issue Proceeds	Illinois First-Oct 99	370	803	010	0143	1607
Bond Issue Proceeds	Illinois First-Oct 99	370	803	010	0551	1607
Bond Issue Proceeds	Illinois First-Oct 99	370	803	010	0553	1607
Bond Issue Proceeds	Illinois First-Oct 99	370	803	010	0554	1607
Bond Issue Proceeds	Illinois First-Oct 99	370	803	010	0653	1607
Fines, Penalties or Violations	Fines/Penalty or Violations	370	843	000	0383	0780
Fines, Penalties or Violations	Payroll Tax Penalties	370	843	090	0055	0799
Fines, Penalties or Violations	Unemployment Insurance	370	843	091	0055	0800
Fines, Penalties or Violations	Judgment Interest/U I Claim	370	843	092	0055	0801
Fines, Penalties or Violations	Department of Public Aid	370	843	478	0397	0810
Fines, Penalties or Violations	Department of Public Health	370	843	482	0397	0811
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0127	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0528	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0368	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0389	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0397	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0865	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0929	0821
Fines, Penalties or Violations	Surcharge/Traffic/Criminal	370	843	930	0536	0824
Fines, Penalties or Violations	Surcharge/Traffic/Criminal	370	843	930	0031	0824
Fines, Penalties or Violations	Surcharge/Traffic/Criminal	370	843	930	0879	0824
Fund Transfers	Metro Pier & Expo Auth Trust	370	846	337	0377	0853
Investment Income	Investment Income	370	852	000	0014	0870
Investment Income	Investment Income	370	852	000	0022	0870
Investment Income	Investment Income	370	852	000	0025	0870
Investment Income	Investment Income	370	852	000	0041	0870
Investment Income	Investment Income	370	852	000	0042	0870
Investment Income	Investment Income	370	852	000	0056	0870
Investment Income	Investment Income	370	852	000	0057	0870
Investment Income	Investment Income	370	852	000	0067	0870
Investment Income	Investment Income	370	852	000	0079	0870
Investment Income	Investment Income	370	852	000	0084	0870
Investment Income	Investment Income	370	852	000	0088	0870
Investment Income	Investment Income	370	852	000	0091	0870

[illegible]

[illegible]

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Investment Income	Investment Income	370	852	000	0917	0870
Investment Income	Investment Income	370	852	000	0929	0870
Investment Income	Investment Income	370	852	000	0932	0870
Investment Income	Investment Income	370	852	000	0934	0870
Investment Income	Investment Income	370	852	000	0936	0870
Investment Income	Investment Income	370	852	000	0938	0870
Investment Income	Investment Income	370	852	000	0939	0870
Investment Income	Investment Income	370	852	000	0940	0870
Investment Income	Investment Income	370	852	000	0943	0870
Investment Income	Investment Income	370	852	000	0953	0870
Investment Income	Investment Income	370	852	000	0954	0870
Investment Income	Investment Income	370	852	000	0960	0870
Investment Income	Investment Income	370	852	000	0970	0870
Investment Income	Investment Income	370	852	000	0973	0870
Investment Income	Investment Income	370	852	000	0974	0870
Investment Income	Investment Income	370	852	000	0975	0870
Investment Income	Investment Income	370	852	000	0978	0870
Investment Income	Investment Income	370	852	000	0982	0870
Investment Income	Investment Income	370	852	000	0993	0870
Investment Income	Investment Income	370	852	000	0994	0870
Investment Income	Investment Income	370	852	000	0996	0870
Investment Income	Road Fund Interest	370	852	005	0011	0871
Investment Income	Real Estate Research & Ed	370	852	005	0849	0871
Investment Income	Crt Court Order # 83Ch942	370	852	015	0801	0873
Investment Income	Int/GO Debt Service Fund	370	852	020	0101	0874
Investment Income	G.O. Escrow Account	370	852	030	0101	1396
Investment Income	Repurchase Agreements	370	852	060	0055	0881
Investment Income	Repurchase Agreements-Reg	370	852	060	0001	0881
Investment Income	Repurchase Agreements-Reg	370	852	060	0455	0881
Investment Income	Repurchase Agreements-Reg	370	852	060	0475	0881
Investment Income	Repurchase Agreements-Reg	370	852	060	0733	0881
Investment Income	Escrow Interest Income	370	852	061	0455	1534
Investment Income	Illinois Funds ACH Settlement	370	852	099	0001	1561
Investment Income	Rebate/Midwest Securities	370	852	100	0101	0882
Investment Income	Time Deposits-Regular	370	852	110	0001	0884
Investment Income	Time Deposits	370	852	110	0455	0884
Investment Income	Student Loan Market Assn.	370	852	112	0001	1557
Investment Income	Fed Farm Credit Disc Note	370	852	114	0001	1357
Investment Income	Fed Farm Credit Disc Note	370	852	114	0733	1357
Investment Income	Treasury Investments	370	852	115	0001	0885
Investment Income	Treasury Investment	370	852	115	0455	0885
Investment Income	Fed. Home Loan Bank Note	370	852	116	0001	1358
Investment Income	Fed Home Loan Bank Note	370	852	117	0001	1359
Investment Income	Fed Home Loan Bank Note	370	852	117	0733	1359
Investment Income	Fed Home Loan Mort Corp Note	370	852	118	0001	1360
Investment Income	Fed Home Loan Mort Corp Disc	370	852	119	0001	1361
Investment Income	Fed Home Loan Mort Corp Disc	370	852	119	0733	1361
Investment Income	SBA-FHLMC Investment	370	852	120	0001	0886
Investment Income	Bank of America Money Market	370	852	121	0001	0887
Investment Income	Bank of America Money Market	370	852	122	0001	0888
Investment Income	Federated Money Market Fund	370	852	123	0001	0889
Investment Income	501/941 MMF	370	852	124	0001	1437
Investment Income	F.N.M.A. Debentures	370	852	125	0001	0890

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Investment Income	FNMA Discount Note	370	852	126	0001	1458
Investment Income	FNMA Discount Note	370	852	126	0733	1458
Investment Income	Money Market Mutual Funds	370	852	129	0001	0894
Investment Income	Money Market Mutual Funds	370	852	129	0455	0894
Investment Income	J. P. Morgan Money Market	370	852	128	0001	0893
Investment Income	IL Mortgage Pilot Program	370	852	130	0001	0895
Investment Income	Trias Capital Money Market	370	852	133	0001	1522
Investment Income	Industr Develop Auth Bonds	370	852	135	0001	0898
Investment Income	Mercantile Clearing Money Market	370	852	136	0001	1535
Investment Income	SEI Investment Money Market	370	852	137	0001	1536
Investment Income	1st Chicago One Group MMF	370	852	138	0001	1586
Investment Income	Bank One Spfld. One Group MMF	370	852	139	0001	1589
Investment Income	Commercial Instruments	370	852	140	0001	0899
Investment Income	Commercial Instruments	370	852	140	0733	0899
Investment Income	US Treasury Notes	370	852	146	0001	0900
Investment Income	US Treasury Notes	370	852	146	0455	0900
Investment Income	Public Investment Pool-Reg	370	852	150	0001	0901
Investment Income	Public Investment Pool-Reg	370	852	150	0056	0901
Investment Income	IPTIP	370	852	150	0069	0901
Investment Income	IPTIP	370	852	150	0116	0901
Investment Income	IPTIP	370	852	150	0153	0901
Investment Income	IPTIP	370	852	150	0390	0901
Investment Income	IPTIP	370	852	150	0409	0901
Investment Income	Public Investment Pool-Reg	370	852	150	0557	0901
Investment Income	IPTIP UC Special Admin.	370	852	151	0001	1481
Investment Income	IPTIP UC Special Admin.	370	852	151	0055	1481
Investment Income	IPTIP MMF Investment	370	852	152	0595	1556
Investment Income	IL Funds Clearing MMF	370	852	155	0001	1621
Investment Income	Child Support Clearing	370	852	157	0001	0902
Investment Income	Milestone Money Market Fund	370	852	158	0001	0903
Investment Income	Goldman Sachs Money Market	370	852	159	0001	1362
Investment Income	Repurchase/Interest-Clearing	370	852	160	0001	0904
Investment Income	Nat'l City Credit Card MMF	370	852	161	0001	1587
Investment Income	Time Deposit Interest-Clear	370	852	170	0001	0905
Investment Income	Community Invest Portfolio	370	852	180	0001	0906
Investment Income	EBT Funds	370	852	190	0001	1363
Investment Income	Farm Credit Bank Bonds	370	852	216	0001	0907
Investment Income	Civic Center Bond Proceeds	370	852	217	0001	0908
Investment Income	Real Estate Recovery Fund	370	852	629	0849	0911
Investment Income	State Lottery Fund	370	852	711	0412	0912
Investment Income	University Payroll/IPTIP	370	852	850	0001	1440
Investment Income	Child Support Enforce Fund	370	852	957	0001	0914
Licenses, Fees or Registrations	Licenses, Fees or Registrations	370	855	000	0668	0915
Licenses, Fees or Registrations	Cost Recover/Special Warrant	370	855	125	0001	0942
Licenses, Fees or Registrations	Mandatory Arbitration/Boone	370	855	401	0262	1002
Licenses, Fees or Registrations	Mandatory Arbitration/Cook	370	855	403	0262	1004
Licenses, Fees or Registrations	Mandatory Arbitration/Lake	370	855	404	0262	1005
Licenses, Fees or Registrations	Mandatory Arb/Winnebago	370	855	406	0262	1006
Licenses, Fees or Registrations	Mandatory Arbitration/DuPage	370	855	407	0262	1007
Licenses, Fees or Registrations	Mandatory Arbitrat/St.Clair	370	855	408	0262	1008
Licenses, Fees or Registrations	Mandatory Arbitrat/McHenry	370	855	411	0262	1010
Licenses, Fees or Registrations	Mandatory Arbitration/Kane	370	855	413	0262	1012
Licenses, Fees or Registrations	Mandatory Arbitration/Will	370	855	414	0262	1013

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Mandatory Arbitration/Henry	370	855	451	0262	1617
Licenses, Fees or Registrations	Mandatory Arbitration/Mercer	370	855	452	0262	1618
Licenses, Fees or Registrations	Mandatory Arbitration/Rock Island	370	855	453	0262	1619
Licenses, Fees or Registrations	Mandatory Arbitration/Whiteside	370	855	454	0262	1620
Licenses, Fees or Registrations	IPTIP	370	855	493	0195	1052
Licenses, Fees or Registrations	Mandatory Arbitration/Ford County	370	855	802	0262	1099
Licenses, Fees or Registrations	Mandatory Arbitr./McLean County	370	855	812	0262	1100
Miscellaneous	Miscellaneous	370	861	000	0001	1121
Miscellaneous	Miscellaneous	370	861	000	0054	1121
Miscellaneous	Miscellaneous	370	861	000	0482	1121
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	370	877	000	0001	1228
Repayment to State Pursuant to Law	Returned Petty Cash Fund	370	880	600	0001	1270
Non-Certified Estate Tax	Non-Certified Estate Tax	370	895	180	0615	1553
Department on Aging	Dept. on Aging	402	000			
Federal Government	Agriculture, Department of	402	831	010	0618	0594
Federal Government	Corp. for National Service	402	831	054	0618	0603
Federal Government	Health and Human Services	402	831	075	0618	0618
Federal Government	Labor, Department of	402	831	120	0618	0630
Fed Monies Via Other Illinois Agency	DCFS Childrens Serv. Fund	402	840	220	0830	0716
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Agriculture	402	840	410	0618	0721
Federal Program Income	Grantee Interest Income	402	841	150	0618	0760
Miscellaneous	Miscellaneous	402	861	000	0618	1121
Miscellaneous	Miscellaneous	402	861	000	0001	1121
Private Organizations or Individuals	Private Org. or Individ.	402	870	000	0830	1200
Repayment to State Pursuant to Law	Returned Petty Cash Fund	402	880	600	0001	1270
Repayment to State Pursuant to Law	Restitutions	402	880	725	0001	1283
Department of Agriculture	Dept. of Agriculture	406	000			
Agriculture Industry Regulation	Agriculture Industry Reg	406	100	000	0001	0063
Hayes Colt Pace	Hayes Colt Pace	406	138	002	0098	0074
DuQuoin State Fair Races-1991	96 Hayes #23 Colt Pace	406	139	002	0098	0076
DuQuoin State Fair Races-1991	96 Hayes #23 Filly Trot	406	139	003	0098	0077
DuQuoin State Fair Races-1993	98 Hayes #24 Colt Trot	406	141	001	0098	1378
DuQuoin State Fair Races-1993	98 Hayes #24 Filly Trot	406	141	002	0098	1306
DuQuoin State Fair Races-1996	96 World Trot Derby #16 Colt	406	144	001	0098	0086
DuQuoin State Fair Races-1996	96 World Trot Derby #16 Filly	406	144	002	0098	0087
DuQuoin State Fair	Duquoin-Space Rentals/Fairs	406	145	334	0045	0088
DuQuoin State Fair	DuQuoin-Speed Dept.	406	145	350	0045	0089
DuQuoin State Fair	Duquoin-Ticket Sales	406	145	405	0045	0090
DuQuoin State Fair	Duquoin-Parking	406	145	406	0045	0091
DuQuoin State Fair	Duquoin-Entry Department	406	145	431	0045	0092
DuQuoin State Fair	DuQuoin State Fair-Misc.	406	145	441	0045	1307
DuQuoin State Fair	DuQuoin-Non-Fair Activities	406	145	450	0045	0093
Land Mortgage Payments	Land Mortgage Payments	406	340	000	0595	0292
Meat Poultry and Livestock	Meat Poultry Livestock	406	390	000	0001	0311
State Fair Operations	Space Rentals/Fair	406	575	134	0438	0502
State Fair Operations	Speed Department	406	575	205	0438	0503
State Fair Operations	Ticket Sales/Fair	406	575	205	0438	0504
State Fair Operations	Gate Receipts/Fair	406	575	206	0438	0505
State Fair Operations	Entry Fees/Fair	406	575	231	0438	0506
State Fair Operations	St Fair Operations-Western	406	575	232	0438	0507

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
State Fair Operations	State Fair Operations-Misc	406	575	241	0438	0508
State Fair Operations	Society Horse Show-Advance	406	575	246	0438	0509
State Fair Operations	Non-Fair Activity Fee	406	575	250	0438	0510
Federal Government	Agriculture, Department of	406	831	010	0439	0594
Federal Government	Agriculture, Department of	406	831	010	0440	0594
Federal Government	Agriculture, Department of	406	831	010	0476	0594
Federal Government	Agriculture, Department of	406	831	010	0826	0594
Federal Government	Environmental Protection Agn	406	831	060	0063	0608
Federal Government	Environmental Protection Agn	406	831	060	0689	0608
Fed Monies Via Other Illinois Agency	U.S. Environmental Protection	406	840	065	0826	0708
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	406	842	000	0476	0764
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	406	842	000	0689	0764
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	406	842	000	0826	0764
Fines, Penalties or Violations	Fines/Penalty or Violations	406	843	000	0288	0780
Fines, Penalties or Violations	Weights & Measures Act	406	843	735	0163	0816
Fund Transfers	General Revenue Fund	406	846	001	0045	0827
Fund Transfers	Agricultural Premium	406	846	045	0602	1532
Licenses, Fees or Registrations	Licenses Fees or Registrations	406	855	000	0153	0915
Licenses, Fees or Registrations	Comm Feed Manufact & Dist	406	855	096	0369	0936
Licenses, Fees or Registrations	Late Filing Fees	406	855	225	0708	0964
Licenses, Fees or Registrations	Late Filing Fees	406	855	225	0709	0964
Licenses, Fees or Registrations	Fertilizer Inspection Fund	406	855	242	0290	0969
Licenses, Fees or Registrations	Laboratory Fees	406	855	355	0024	0989
Licenses, Fees or Registrations	Livestock Management Fees	406	855	394	0430	1366
Licenses, Fees or Registrations	Pesticide Products	406	855	465	0576	1040
Licenses, Fees or Registrations	Weights & Measures Act	406	855	735	0163	1098
Miscellaneous	Miscellaneous	406	861	000	0001	1121
Other State Agency	Natural Resources	406	864	422	0001	1151
Other State Agency	Natural Resources	406	864	422	0826	0906
Private Organizations or Individuals	Private Organiza or Indiv	406	870	000	0440	1200
Private Organizations or Individuals	Livestock Management Fees	406	870	000	0835	1200
Private Organizations or Individuals	IL State Fair/Springfield	406	870	030	0835	1614
Private Organizations or Individuals	IL State Fair/DuQuoin	406	870	035	0835	1615
Repayment to State Pursuant to Law	Mid Continent Benefit Trust	406	880	125	0001	1579
Dept. of Central Management Services	Central Managememt Services	416	000			
Carrier Refunds	Carrier Refunds	416	133	020	0907	0072
Group Insurance Premium	Insurance Premium-Employees	416	233	100	0457	0118
Group Insurance Premium	Insurance Prem-Self Insure	416	233	100	0907	0118
Group Insurance Premium	Ins Premium-Local Government	416	233	150	0193	0119
Group Insurance Premium	Ins Prem-Optional Life	416	233	200	0457	0120
Group Insurance Premium	Ins Premium-HMO	416	233	200	0907	0120
Group Insurance Premium	Ins Prem-Optional Life/Univ	416	233	300	0457	0121
Group Insurance Premium	Insurance Premium-Dental	416	233	300	0907	0121
Group Insurance Premium Reimburs.	Ins Premium Reim-Employers	416	234	200	0457	0124
Health Facilities	Health Fac-Life/Health	416	235	000	0457	0125
Health Facilities	Health Fac-Life/Health	416	235	000	0907	0125
Optional Health Ins.-Payroll Deductions	Option Health-Admin Ser Org	416	426	050	0907	0346
Optional Health Ins.-Payroll Deductions	Optional Health-HMO	416	426	060	0907	0347
Optional Health Ins.-Payroll Deductions	Optional Health-Dental	416	426	065	0907	0348
Optional Health Ins.-Payroll Deductions	Option Health-Univ/Local SI	416	426	070	0907	0349
Optional Health Ins.-Payroll Deductions	Optional Health-Univ/Local	416	426	075	0907	0350
Optional Health Ins.-Payroll Deductions	Option Health-Univ/Local HMO	416	426	080	0907	0351

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Optional Health Ins.-Payroll Deductions	Option Health-Retirement SI	416	426	090	0907	0352
Optional Health Ins.-Payroll Deductions	Option Health-Retire/Dental	416	426	095	0907	0353
Optional Health Ins.-Payroll Deductions	Option Health-Retirement HMO	416	426	100	0907	0354
Optional Life Insurance	Optional Life Ins-Retirement	416	428	100	0457	0356
Payroll Deductions	Payroll/Comm Consolidation	416	445	000	0755	0384
Payroll Deductions	Consolidation/Dependent Care	416	445	050	0202	0387
Payroll Deductions	Consolidation/Med Care Plan	416	445	075	0202	0388
Payroll Deductions	Consolidate/Univ Depend Care	416	445	100	0202	0389
Payroll Deductions	Consolidation/Univ-Med Assis	416	445	125	0202	0390
Reimbursement From Third Party Payee	Reimbursement/Third Party	416	522	000	0193	0454
Rental Income	Rental Income	416	523	000	0314	0455
Rental Income	Rental Income	416	523	000	0989	0455
Workers Comp. Reimbursements	Workers Comp Reimbursements	416	680	001	0332	0530
Benefit Distribution	Bene Dist:Annuity Purchase	416	800	201	0755	0568
Benefit Distribution	Bene Dist:Trans Other Govt	416	800	215	0755	0569
Federal Government	Emergency Management Agency	416	831	068	0001	0613
Fed Monies Via Other Illinois Agency	Via Other IL State Agency	416	840	000	0457	0702
Fed Monies Via Other Illinois Agency	Self Insurance	416	840	100	0907	0713
Fund Transfers	General Revenue Fund	416	846	001	0577	0827
Fund Transfers	General Revenue Fund	416	846	001	0457	0827
Fund Transfers	General Revenue Fund	416	846	001	0907	0827
Fund Transfers	Road Fund	416	846	011	0907	0829
Investment Income	Deferred Comp Prime Reserve	416	852	034	0755	0875
Licenses, Fees or Registrations	Investment Exchange	416	855	004	0755	0916
Licenses, Fees or Registrations	Conference Fees	416	855	097	0352	0937
Licenses, Fees or Registrations	Annual Asset Charge	416	855	201	0755	0960
Local Illinois Governmental Units	Property Sales	416	858	020	0903	1116
Local Illinois Governmental Units	Sch Dist Fed Property Sale	416	858	040	0903	1119
Local Illinois Governmental Units	Participant Transfers	416	858	200	0755	1369
Miscellaneous	Miscellaneous	416	861	000	0001	1121
Miscellaneous	Miscellaneous	416	861	000	0303	1121
Miscellaneous	Miscellaneous	416	861	000	0304	1121
Miscellaneous	Miscellaneous	416	861	000	0307	1121
Miscellaneous	Miscellaneous	416	861	000	0308	1121
Miscellaneous	Miscellaneous	416	861	000	0312	1121
Other Illinois State Agency	Other IL State Agencies	416	864	000	0001	1127
Other Illinois State Agency	Other IL State Agencies	416	864	000	0303	1127
Other Illinois State Agency	Other IL State Agencies	416	864	000	0304	1127
Other Illinois State Agency	Other IL State Agencies	416	864	000	0307	1127
Other Illinois State Agency	Other IL State Agencies	416	864	000	0308	1127
Other Illinois State Agency	Other IL State Agencies	416	864	000	0312	1127
Other Illinois State Agency	Other IL State Agencies	416	864	000	0457	1127
Other Illinois State Agency	Other IL State Agencies	416	864	000	0903	1127
Other Illinois State Agency	Self Insurance	416	864	100	0457	1370
Other Illinois State Agency	Self Insurance	416	864	100	0907	1370
Other Income	Other Income	416	865	000	0755	1191
Private Organizations or Individuals	Private Organiza or Indiv	416	870	000	0001	1200
Private Organizations or Individuals	Private Organiza or Indiv	416	870	000	0011	1200
Private Organizations or Individuals	State Property Sales	416	870	010	0246	1201
Private Organizations or Individuals	State Property Sales	416	870	010	0903	1201
Private Organizations or Individuals	Federal Property Sales	416	870	015	0903	1202
Private Organizations or Individuals	Federal Property Sales	416	870	016	0903	1542
Rental Income	Building and Space Rentals	416	876	200	0001	1221

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	416	877	000	0755	1228
Dept. of Children and Family Services	Children & Family Services	418	000			
Child Welfare	Child Welfare	418	065	000	0001	0048
Child Welfare	Child Welfare	418	065	000	0220	0048
Parent Contribution for Care & Maintenance of Children	Parent Contrib/Care of Child	418	427	000	0001	0355
Federal Government	Corp for National Service	418	831	054	0566	0603
Federal Government	Health and Human Services	418	831	075	0066	0618
Federal Government	Health and Human Services	418	831	075	0094	0618
Federal Government	Health and Human Services	418	831	075	0220	0618
Federal Government	Health and Human Services	418	831	075	0566	0618
Federal Government	Health and Human Services	418	831	077	0220	0620
Fed Monies Via Other Illinois Agency	Fed Nat'l Comm Serv Grant	418	840	343	0566	0718
Fed Monies Via Other Illinois Agency	Special Purpose Trust Fund	418	840	408	0566	0720
Fed Monies Via Other Illinois Agency	Special Purpose Trust Fund	418	840	408	0684	0720
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	418	840	561	0220	0728
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	418	840	561	0566	0728
Miscellaneous	Miscellaneous	418	861	000	0001	1121
Other Illinois State Agency	Dept Human Services	418	864	462	0220	1155
Other Illinois State Agency	Public Health	418	864	482	0582	1159
Other Illinois State Agency	Veterans Affairs	418	864	497	0582	1610
Other Illinois State Agency	State Board of Education	418	864	586	0582	1172
Private Organizations or Individuals	Private Organiza or Indiv	418	870	000	0582	1200
Private Organizations or Individuals	Private Organiza or Indiv	418	870	000	0934	1200
Dept. of Commerce & Community Affairs	Commerce & Community Affairs	420	000			
Loan Repayments	Loan Repayments	420	355	000	0171	0295
Loan Repayments	Loan Repayments	420	355	000	0875	0295
Loan Repayments	Loan Repayments-Interest	420	355	025	0001	0296
Loan Repayments	Loan Repayments-Interest	420	355	025	0126	0296
Loan Repayments	Loan Repayments-Interest	420	355	025	0234	0296
Loan Repayments	Loan Repayments-Interest	420	355	025	0973	0296
Loan Repayments	Loan Repayments-Interest	420	355	025	0975	0296
Loan Repayments	Loan Repayments-Interest	420	355	025	0993	0296
Loan Repayments	Loan Repayments-Principal	420	355	050	0001	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0126	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0234	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0900	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0973	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0975	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0993	0297
Oil Overcharges	Oil Overcharges-USDOE	420	421	865	0900	0343
Program Income	Program Income	420	472	000	0737	0395
Program Income	Royalties	420	472	050	0974	0397
Program Income	Royalties	420	472	050	0984	0397
Program Income	Grantee Interest Income	420	472	150	0001	0398
Program Income	Grantee Interest Income	420	472	150	0556	0398
Program Income	Royalty Repayment	420	472	300	0955	0406
Federal Government	Agriculture, Department of	420	831	010	0235	0594
Federal Government	Commerce, Department of	420	831	050	0636	0600

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Commerce,Department of	420	831	050	0984	0600
Federal Government	Defense,Department of	420	831	055	0404	0604
Federal Government	U.S. Environ. Protection Agency	420	831	060	0636	0608
Federal Government	Energy,Department of	420	831	065	0737	0610
Federal Government	Energy,Department of	420	831	065	0820	0610
Federal Government	Energy,Department of	420	831	065	0834	0610
Federal Government	Energy,Department of	420	831	065	0859	0610
Federal Government	Housing & Urban Development	420	831	090	0851	0624
Federal Government	Labor,Department of	420	831	120	0552	0630
Federal Government	Labor,Department of	420	831	120	0519	0630
Federal Government	Labor,Department of	420	831	120	0656	0630
Federal Government	Labor,Department of	420	831	120	0726	0630
Federal Government	Labor,Department of	420	831	120	0913	0630
Federal Government	National Community Service	420	831	133	0343	0634
Federal Government	Nat'l Assn of State Dev. Agencies	420	831	132	0984	1626
Federal Government	Small Business Admin	420	831	158	0636	0640
Federal Government	HHS Federal Block Grant	420	831	575	0870	0655
Federal Government	HHS Federal Block Grant	420	831	575	0871	0655
Federal Government	LIHEA Federal Block Grant	420	831	590	0875	0656
Fed Monies Via Other State	Fed Monies Via Other State	420	837	000	0913	1381
Fed Monies Via Other State	Council of Great Lakes Gov	420	837	025	0820	0700
Fed Monies Via Other Illinois Agency	Title III S. S. & Employment	420	840	052	0913	0706
Federal Program Income	Fed. Program Income	420	841	000	0726	0752
Federal Program Income	Conference Fees	420	841	090	0636	0756
Federal Program Income	Conference Fees	420	841	090	0737	0756
Federal Program Income	Conference Fees	420	841	090	0913	0756
Federal Program Income	Grantee Interest Income	420	841	150	0343	0760
Federal Program Income	Grantee Interest Income	420	841	150	0875	0760
Fed Govt Indirect Cost Reimbursement	Energy, Department of	420	842	065	0883	0770
Fed Govt Indirect Cost Reimbursement	Health & Human Services	420	842	075	0883	0771
Fed Govt Indirect Cost Reimbursement	Housing & Urban Development	420	842	090	0883	0772
Fed Govt Indirect Cost Reimbursement	Labor, Department of	420	842	120	0883	0774
Fed Govt. Indirect Cost Reimbursement	Indirect Cost/Federal Nat Comm	420	842	343	0883	1388
Fed Govt. Indirect Cost Reimbursement	Local Govt. Affairs Trust	420	842	636	0883	0778
Fund Transfers	IL Comm College Board	420	846	519	0913	0857
Fund Transfers	SBE & Job Training Partner	420	846	656	0913	0860
Licenses, Fees or Registrations	Advertising	420	855	015	0984	0920
Licenses, Fees or Registrations	Economic Research & Info	420	855	152	0023	0951
Licenses, Fees or Registrations	Renewable Energy Resource	420	855	518	0925	1443
Licenses, Fees or Registrations	User Fees	420	855	718	0083	1092
Miscellaneous	Miscellaneous	420	861	000	0001	1121
Other Illinois State Agency	General Revenue	420	864	001	0552	1128
Other Illinois State Agency	Clean Air Act (CAA) Permit	420	864	091	0387	1135
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0820	1200
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0834	1200
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0859	1200
Private Organizations or Individuals	Commonwealth Edison	420	870	090	0419	1563
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0078	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0636	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0726	1228

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0737	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0763	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0859	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0870	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0871	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0875	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0883	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0900	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0913	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0925	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0973	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	800	0294	1228
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	420	879	000	0763	1240
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	420	879	000	0875	1240
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	420	879	000	0913	1240
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	420	879	000	0969	1240
Repayment to State Pursuant to Law	Grantee Interest Income	420	880	065	0001	1247
Sale of Investments	Sale of Investments	420	882	000	0126	1286
Sale of Investments	Sale of Investments	420	882	000	0973	1286
Sale of Investments	Sale of Investments	420	882	000	0974	1286
Subscription or Publication Sales	Subscription or Publication	420	888	000	0636	1289
Department of Natural Resources	Natural Resources	422	000			
Concessionaire Revenue	Concession Revenue	422	090	000	0040	0056
Concessionaire Revenue	Concession Revenue	422	090	000	0041	0056
Federal Duck Stamp Sales	Federal Duck Stamp Sales	422	188	000	0041	0110
Hazardous Waste Research and Info.	Hazard Waste Research & Info	422	237	000	0001	0126
Illinois Michigan Canal	Illinois Michigan Canal	422	280	000	0040	0146
Leases on Land	Leases on Land	422	345	000	0443	0293
Program Income	Advertising Sales	422	472	010	0039	0396
Program Income	Advertising Sales	422	472	010	0041	0396
Sale of Land	Sale of Land & Structures	422	540	000	0041	0471
Sale of Land	Sale of Land	422	540	000	0962	0471
Stamp Reprint Sales,Entry Fees and Concession Income	Pheasant Stamp Reprint	422	549	100	0353	0491
State Museum	State Museum	422	585	000	0001	0512
Surety Bond Forfeitures	Surety Bond Forfeitures	422	597	000	0137	0515
Waterways	Waterways	422	643	000	0001	0524
Water Survey	Water Survey	422	645	000	0001	0525

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Wildlife and Fish Stamps	Habitat Stamp	422	675	020	0293	0526
Wildlife and Fish Stamps	Habitat Stamp	422	675	020	0353	0526
Wildlife and Fish Stamps	Habitat Stamp	422	675	020	0391	0526
Wildlife and Fish Stamps	Stamps-Inland Trout	422	675	030	0041	0527
Wildlife and Fish Stamps	Salmon Stamp	422	675	040	0042	0528
Wildlife and Fish Stamps	Waterfowl Stamp	422	675	050	0953	0529
Federal Government	Agriculture, Department of	422	831	010	0041	0594
Federal Government	Agriculture, Department of	422	831	010	0909	0594
Federal Government	Agriculture, Department of	422	831	010	0086	0594
Federal Government	Agriculture, Department of	422	831	010	0670	0594
Federal Government	Agriculture, Department of	422	831	010	0887	0594
Federal Government	Agriculture, Department of	422	831	010	0905	0594
Federal Government	U.S. Coast Guard	422	831	032	0137	1474
Federal Government	Commerce, Department of	422	831	051	0041	0601
Federal Government	Environmental Protection Agn	422	831	060	0077	0608
Federal Government	Environmental Protection Agn	422	831	060	0894	0608
Federal Government	FEMA/Agreement #997DR	422	831	064	0962	0609
Federal Government	Energy, Department of	422	831	065	0820	0610
Federal Government	Emergency Management Agency	422	831	069	0001	0613
Federal Government	Emergency Management Agency	422	831	069	0855	0613
Federal Government	FEMA Grant #871	422	831	069	0962	1403
Federal Government	FEMA Grant #1170	422	831	075	0894	1418
Federal Government	FEMA-State Disaster #1025DR	422	831	076	0962	0619
Federal Government	FEMA Grant #1170	422	831	081	0962	1418
Federal Government	FEMA Grant #1170	422	831	082	0962	1451
Federal Government	Interior, Department of	422	831	100	0039	0626
Federal Government	Interior, Department of	422	831	100	0257	0626
Federal Government	Interior, Department of	422	831	100	0041	0626
Federal Government	Interior, Department of	422	831	100	0293	0626
Federal Government	Interior, Department of	422	831	100	0298	0626
Federal Government	Interior, Department of	422	831	100	0465	0626
Federal Government	Interior, Department of	422	831	100	0765	0626
Federal Government	Interior, Department of	422	831	100	0820	0626
Federal Government	Interior, Department of	422	831	100	0894	0626
Federal Government	Interior, Department of	422	831	100	0909	0626
Federal Government	Interior, Department of	422	831	100	0953	0626
Federal Government	Interior, Department of	422	831	100	0991	0626
Federal Government	U.S. Dept. of Justice	422	831	110	0894	0629
Federal Government	Labor, Department of	422	831	120	0765	0630
Federal Government	Small Business Admin	422	831	158	0894	0640
Federal Government	FEMA/Agreement #1053DR	422	831	171	0962	0642
Federal Government	Transportation, Department	422	831	180	0039	0643
Federal Government	FEMA-1129-DR-IL	422	831	662	0894	0659
Federal Government	Grant #DR871-IL	422	831	664	0894	1572
Federal Government	FEMA Grant 1278	422	831	666	0962	1609
Fed Monies Via Other Illinois Agency	US Environmental Protection	422	840	065	0909	0708
Fed Monies Via Other Illinois Agency	US Environmental Protection	422	840	065	0894	0708
Fed Monies Via Other Illinois Agency	National Community Services	422	840	343	0820	0718
Fed Monies Via Other Illinois Agency	National Community Services	422	840	343	0894	0718
Federal Program Income	Federal Program Income	422	841	000	0991	0752
Federal Program Income	Sale of Equipment	422	841	015	0765	0754
Fed Govt Indirect Cost Reimbursement	US Department of Agriculture	422	842	010	0001	0765
Fed Govt Indirect Cost Reimbursement	Environmental Protection	422	842	060	0001	0769

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fed Govt Indirect Cost Reimbursement	Energy, Department of	422	842	065	0001	0770
Fines, Penalties or Violations	Fines/Penalty or Violations	422	843	000	0574	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	422	843	000	0001	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	422	843	000	0040	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	422	843	000	0145	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	422	843	000	0261	0780
Fines, Penalties or Violations	Aggregate Mining	422	843	022	0146	0787
Fines, Penalties or Violations	Fishing/Pollution Fines	422	843	030	0041	0789
Fines, Penalties or Violations	Hunting/Confiscated Fur	422	843	060	0041	0793
Fines, Penalties or Violations	Fishing/Circuit Clerk	422	843	902	0041	0819
Fines, Penalties or Violations	Hunting/Circuit Clerk	422	843	907	0041	0820
Fines, Penalties or Violations	Circuit Clerk	422	843	910	0001	0821
Fines, Penalties or Violations	Circuit Clerk	422	843	910	0040	0821
Fines, Penalties or Violations	Circuit Clerk	422	843	910	0905	0821
Fines, Penalties or Violations	Circuit Clerk	422	843	910	0909	0821
Fines, Penalties or Violations	Circuit Clerk	422	843	910	0931	0821
Fines, Penalties or Violations	Circuit Clerk	422	843	910	0962	0821
Fines, Penalties or Violations	Boat/Circuit Clerk	422	843	917	0039	0822
Fines, Penalties or Violations	Snowmobile/Circuit Clerk	422	843	922	0039	0823
Fund Transfer	Capital Development Bond	422	846	141	0000	1471
Fund Transfer	INR Special State Projects	422	846	834	0609	0865
Investment Income	Investment Income	422	852	000	0001	0870
Licenses, Fees or Registrations	Aggregate Mining	422	855	022	0146	0923
Licenses, Fees or Registrations	Boat	422	855	050	0039	0930
Licenses, Fees or Registrations	Camping Fees,State Parks	422	855	060	0040	0931
Licenses, Fees or Registrations	Camping Fees,State Parks	422	855	060	0041	0931
Licenses, Fees or Registrations	Coal Quality Testing	422	855	093	0147	0934
Licenses, Fees or Registrations	Photo Copy	422	855	100	0001	0939
Licenses, Fees or Registrations	Databases, Sale of Prime GIS	422	855	143	0111	0949
Licenses, Fees or Registrations	Explosive Certificates	422	855	190	0001	0958
Licenses, Fees or Registrations	Explosive Certificates	422	855	190	0145	0958
Licenses, Fees or Registrations	Fishing Licenses	422	855	240	0041	0967
Licenses, Fees or Registrations	Fishing License/Lake Mich	422	855	241	0042	0968
Licenses, Fees or Registrations	Ginseng Licenses	422	855	252	0041	0972
Licenses, Fees or Registrations	Habitat Stamp Reprint Fees	422	855	259	0391	0975
Licenses, Fees or Registrations	Historical Water Craft ID	422	855	276	0039	0981
Licenses, Fees or Registrations	Hunting Licenses	422	855	310	0041	0982
Licenses, Fees or Registrations	Land Reclamation	422	855	350	0001	0988
Licenses, Fees or Registrations	Land Reclamation	422	855	350	0147	0988
Licenses, Fees or Registrations	Land Reclamation	422	855	350	0858	0988
Licenses, Fees or Registrations	Lifetime Licenses	422	855	386	0260	0993
Licenses, Fees or Registrations	Miners Examinations	422	855	410	0001	1009
Licenses, Fees or Registrations	Snowmobile License	422	855	570	0039	1072
Licenses, Fees or Registrations	Snowmobile License	422	855	570	0866	1072
Licenses, Fees or Registrations	Sportsman Licenses	422	855	575	0041	1073
Licenses, Fees or Registrations	Special or Commercial Permit	422	855	577	0041	1074
Licenses, Fees or Registrations	Timber Buyers or Growers	422	855	605	0905	1084
Licenses, Fees or Registrations	Toxic Pollution Prevention	422	855	612	0111	1085
Licenses, Fees or Registrations	Trapping Licenses	422	855	630	0041	1087
Licenses, Fees or Registrations	Underground Injection Contl	422	855	712	0261	1089
Licenses, Fees or Registrations	Watercraft Titling	422	855	725	0039	1095
Licenses, Fees or Registrations	Well Assessment Fees	422	855	732	0137	1097
Local Illinois Governmental Units	Local Il Governmental Units	422	858	000	0252	1114

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Local Illinois Governmental Units	Property Sales	422	858	020	0077	1116
Miscellaneous	Miscellaneous	422	861	000	0001	1121
Miscellaneous	Miscellaneous	422	861	000	0039	1121
Miscellaneous	Miscellaneous	422	861	000	0040	1121
Miscellaneous	Miscellaneous	422	861	000	0041	1121
Other Illinois State Agency	Road Fund	422	864	011	0041	1129
Other Illinois State Agency	Solid Waste Management	422	864	078	0884	1134
Other Illinois State Agency	EPA Trust Fund Commission	422	864	531	0884	1165
Other Illinois State Agency	State Board of Education	422	864	586	0884	1172
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0111	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0158	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0820	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0884	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0905	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0909	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0931	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0953	1200
Product Sales	Product Sales	422	872	000	0041	1214
Product Sales	Product Sales	422	872	000	0905	1214
Rental Income	Boat Dock & Related Fees	422	876	150	0040	1220
Rental Income	Boat Dock & Related Fees	422	876	150	0041	1220
Rental Income	Boat Dock & Related Fees	422	876	150	0982	1220
Rental Income	Concession Revenue	422	876	250	0982	1222
Rental Income	Miscellaneous	422	876	400	0040	1224
Rental Income	Miscellaneous	422	876	400	0041	1224
Rental Income	Miscellaneous	422	876	400	0982	1224
Rental Income	Property	422	876	500	0040	1225
Rental Income	Property	422	876	500	0041	1225
Rental Income	Property	422	876	500	0158	1225
Rental Income	Winter Storage	422	876	650	0982	1226
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0001	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0039	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0040	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0041	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0042	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0077	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0078	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0298	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0765	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0900	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0905	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0962	1228

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0991	1228
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	422	879	000	0905	1240
Repayment to State Pursuant to Law	Repayment Pursuant to Law	422	880	000	0765	1243
Repayment to State Pursuant to Law	DNR/FEMA Grant #83.544	422	880	020	0101	1600
Repayment to State Pursuant to Law	Disposal of Equipment	422	880	100	0137	1555
Repayment to State Pursuant to Law	Returned Petty Cash Fund	422	880	600	0001	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	422	880	600	0041	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	422	880	600	0078	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	422	880	600	0914	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	422	880	600	0991	1270
Subscription or Publication Sales	Subscription or Publication	422	888	000	0111	1289
Subscription or Publication Sales	Books/Magazine & Periodicals	422	888	005	0041	1290
Subscription or Publication Sales	State Geological Survey	422	888	045	0914	1298
Subscription or Publication Sales	State Natural History Survey	422	888	055	0914	1299
Subscription or Publication Sales	State Water Survey	422	888	065	0914	1301
Subscription or Publication Sales	Hazard Waste Research & Info	422	888	075	0914	1302
Department of Corrections	Dept. of Corrections	426	000			
Adult Field Service	Adult Field Services, DOC	426	020	010	0001	0004
Adult Institutions	Centralia Correctional Ctr	426	025	009	0001	0005
Adult Institutions	Dwight Correctional Center	426	025	018	0001	0006
Adult Institutions	Jacksonville Correction Ctr	426	025	020	0001	0007
Adult Institutions	E.St.Louis Correctional Ctr	426	025	027	0001	0008
Adult Institutions	Graham Correctional Center	426	025	028	0001	0009
Adult Institutions	Joliet Correctional Center	426	025	038	0001	0010
Adult Institutions	Logan Correctional Center	426	025	042	0001	0011
Adult Institutions	Menard Correctional Center	426	025	046	0001	0012
Adult Institutions	Big Muddy River Correct Ctr	426	025	052	0001	0014
Adult Institutions	Lincoln Correctional Center	426	025	053	0001	0015
Adult Institutions	Danville Correctional Center	426	025	056	0001	0016
Adult Institutions	Decatur Correctional Center	426	025	057	0001	1597
Adult Institutions	Pontiac Correctional Center	426	025	062	0001	0017
Adult Institutions	Dixon Correctional Center	426	025	065	0001	0018
Adult Institutions	Il River Correctional Center	426	025	069	0001	0019
Adult Institutions	Hill Correctional Center	426	025	070	0001	0020
Adult Institutions	Sheridan Correctional Center	426	025	078	0001	0022
Adult Institutions	Stateville Correctional Center	426	025	082	0001	0023
Adult Institutions	Pinckneyville Correctional Center	426	025	083	0001	1567
Adult Institutions	Robinson Correctional Center	426	025	084	0001	0024
Adult Institutions	Vandalia Correctional Center	426	025	086	0001	0025
Adult Institutions	E. Moline Correctional Ctr	426	025	089	0001	0026
Adult Institutions	Vienna Correctional Center	426	025	090	0001	0027
Adult Institutions	Shawnee Correctional Center	426	025	091	0001	0028
Adult Institutions	Tamms Correctional Center	426	025	092	0001	0029
Adult Institutions	Taylorville Correctional Ctr	426	025	093	0001	0030
Adult Institutions	Western Il. Correctional Ctr	426	025	097	0001	0031
Automobile Renting Tax	Solid Waste Management	426	030	200	0523	0034
Concessionaire Revenue	Concession Revenue-Vending	426	090	250	0001	0057
Correctional School District	Correctional School District	426	101	000	0001	0064
General Office	General Office	426	220	000	0001	0114
Juvenile Divisions	Juvenile Division-Field Serv	426	325	020	0001	0282

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Juvenile Institutions	IYC Murphysboro	426	330	019	0001	1410
Juvenile Institutions	IYC Chicago	426	330	020	0001	1598
Juvenile Institutions	IYC Pere Marquette	426	330	021	0001	0283
Juvenile Institutions	IYC Valley View	426	330	026	0001	0284
Juvenile Institutions	IYC St. Charles	426	330	030	0001	0285
Juvenile Institutions	IYC Warrenville	426	330	038	0001	0286
Juvenile Institutions	IYC Harrisburg	426	330	040	0001	0287
Juvenile Institutions	IYC Joliet Juvenile Center	426	330	045	0001	0288
Prison Industry Revenues	Prison Industry Revenues	426	466	000	0301	0392
Rmbrsmt for Exp of Incarc Persons	Court Reim/Incarcerate In	426	512	100	0523	0445
Rmbrsmt for Exp of Incarc Persons	Electronic Device Monitor	426	512	250	0523	0446
Rmbrsmt for Exp of Incarc Persons	Inmate Maintenance Recove	426	512	301	0523	0447
Rmbrsmt for Exp of Incarc Persons	Epidemiological Study	426	512	350	0523	0448
Rmbrsmt for Exp of Incarc Persons	Reim-Library Card Copies	426	512	360	0523	0449
Rmbrsmt for Exp of Incarc Persons	Other Inmate Cost Recove	426	512	399	0523	0450
Rmbrsmt for Exp of Incarc Persons	Recovered Workers Comp	426	512	700	0523	0451
Federal Government	Energy, Department of	426	831	065	0523	0610
Federal Government	Justice, Department of	426	831	110	0523	0629
Federal Government	Nat'l Inst of Corrections	426	831	148	0523	0638
Fed Monies Via Other Illinois Agency	Learn and Serve	426	840	183	0523	0715
Fed Monies Via Other Illinois Agency	Learn and Serve America	426	840	343	0523	0718
Fed Monies Via Other Illinois Agency	S.B.E. Dept. of Labor	426	840	392	0523	0719
Fed Monies Via Other Illinois Agency	SBE Department of Labor	426	840	392	0603	0719
Fed Monies Via Other Illinois Agency	ICJIA Trust Fund	426	840	488	0523	0724
Fed Monies Via Other Illinois Agency	SBE Federal Dept of Ed	426	840	561	0523	0728
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	426	840	561	0603	0728
Fed Monies Via Other Illinois Agency	Eastern Ill University	426	840	612	0523	0729
Fed Monies Via Other Illinois Agency	DHS/Alcohol Substance Abu	426	840	646	0523	0733
Fed Monies Via Other Illinois Agency	IL Arts Council Fed Grant	426	840	700	0523	0734
Fed Monies Via Other Illinois Agency	Juvenile Justice Trust	426	840	911	0523	0747
Fed Monies Via Other Illinois Agency	St Monies Via Local Entit	426	840	998	0523	0750
Licenses, Fees or Registrations	Application Fees	426	855	042	0330	0928
Local Illinois Governmental Units	School Districts	426	858	040	0603	1119
Other Illinois State Agency	General Revenue Fund	426	864	001	0523	1128
Other Illinois State Agency	General Revenue Fund	426	864	001	0603	1128
Other Illinois State Agency	Live and Learn	426	864	026	0523	1131
Other Illinois State Agency	Solid Waste Management	426	864	078	0523	1134
Other Illinois State Agency	Public Health-GRF	426	864	482	0523	1159
Other Illinois State Agency	IL Arts Council-GRF	426	864	503	0523	1163
Other Illinois State Agency	Criminal Justice-GRF	426	864	546	0523	1168
Private Organizations or Individuals	Private Organizations	426	870	000	0523	1200
Repayment to State Pursuant to Law	Repayment Per Law	426	880	000	0523	1243
Department of Employment Security	Employment Security	427	000			
Federal Government	Labor,Department of	427	831	120	0052	0629
Fed Monies Via Other Illinois Agency	ISBE Fed. Dept. of Labor	427	840	392	0052	0719
Fed Monies Via Other Illinois Agency	Job Training Partnership Act	427	840	913	0052	0748
Unemploy Comp Special Admin	Unemploy Comp Special Admin	427	846	055	0052	0842
Fund Transfers	General Revenue Fund	427	846	001	0056	0827
Fund Transfers	Road Fund	427	846	011	0056	0829
Fund Transfers	S. S. Act Title III	427	846	052	0056	0841
Fund Transfers	St Employees Unemploy Bene	427	846	768	0056	0864
Local Illinois Governmental Units	Local IL Governmental Units	427	858	000	0052	1114

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Miscellaneous	Miscellaneous	427	861	000	0052	1121
Other Illinois State Agency	General Revenue Fund	427	864	001	0052	1128
Other Illinois State Agency	Public Aid	427	864	478	0052	1158
Repayment to State Pursuant to Law	Return Petty Cash Fund	427	880	600	0052	1270
Department of Financial Institutions	Financial Institutions	438	000			
Unclaimed Assets	Unclaimed Assets	438	610	000	0054	0518
Unclaimed Assets	Unclaimed Assets	438	610	000	0482	0518
Fines, Penalties or Violations	Fines/Penalty or Violations	438	843	000	0021	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	438	843	000	0243	0780
Licenses, Fees or Registrations	Credit Union-Exam Fees	438	855	137	0243	0946
Licenses, Fees or Registrations	Credit Union - Admin	438	855	139	0243	0947
Licenses, Fees or Registrations	Finnancial Inst-Examination	438	855	220	0021	0963
Licenses, Fees or Registrations	Finnancial Inst-Examination	438	855	220	0054	0963
Licenses, Fees or Registrations	Financial Inst-Licenses	438	855	230	0021	0965
Licenses, Fees or Registrations	Retaliatory Fees	438	855	537	0021	1063
Miscellaneous	Miscellaneous	438	861	000	0054	1121
Miscellaneous	Miscellaneous	438	861	000	0052	1121
Department of Human Rights	Human Rights	442	000			
Federal Government	Equal Employment Opportunity	442	831	070	0607	0614
Federal Government	Housing & Urban Development	442	831	090	0607	0772
Licenses, Fees or Registrations	Copying Fees	442	855	100	0001	0939
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	442	877	000	0001	1228
Human Services, Department of	Human Services	444	000			
Community Services for Visually Handicapped	Visually Handicapped Services	444	085	000	0001	0054
General Office	Misc Collection-Central Office	444	220	015	0001	0115
General Office	Misc. Collection-Grants	444	220	020	0001	0117
General Office	Misc. Collection-Grants	444	220	020	0050	0117
Health Care Provider Participation	Health Care Pro Quarter Fee	444	239	010	0325	0128
Hospitals and Schools	School for Visually Impaired	444	240	040	0001	0130
Hospitals and Schools	Illinois School for the Deaf	444	240	050	0001	0131
Hospitals and Schools	Rehabilitation & Education	444	240	070	0001	0132
Institutions	Tinley Park MH/DD Center	444	305	014	0001	0253
Institutions	Dixon Developmental Center	444	305	018	0001	0254
Institutions	Alton Mental Health Center	444	305	019	0001	0255
Institutions	Lincoln Developmental Center	444	305	028	0001	0256
Institutions	Anna MH/DD Center	444	305	029	0001	0257
Institutions	State Psychiatric Institute	444	305	038	0001	0258
Institutions	Chicago-Read MH/DD Center	444	305	039	0001	0259
Institutions	Unit Dose Procure Fac	444	305	040	0001	0260
Institutions	H.Douglas Singer MH/DD Ctr	444	305	044	0001	0261
Institutions	Waukegan Development Center	444	305	045	0001	0262
Institutions	John J. Madden MH/DD Center	444	305	054	0001	0263
Institutions	Warren G. Murray MH/DD Ctc	444	305	058	0001	0264
Institutions	Elgin Mental Health Center	444	305	059	0001	0265
Institutions	George A. Zeller MH/DD Ctr	444	305	064	0001	0266
Institutions	Chester Mental Health Center	444	305	066	0001	0267
Institutions	Jacksonville MH/DD Center	444	305	069	0001	0268
Institutions	Andrew McFarland MH/DD Ctr	444	305	074	0001	0269

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Institutions	Samuel H. Shapiro MH/DD Ctr.	444	305	079	0001	0270
Institutions	William W. Fox MH/DD Center	444	305	088	0001	0272
Institutions	Elizabeth Ludeman MH/DD Ctr	444	305	095	0001	0273
Institutions	William A. Howe MH/DD Center	444	305	098	0001	0274
Insurance Claims Reimbursements	Ins Claims Reim-Workers Comp	444	307	010	0001	0276
Loan Repayments	Loan Repayments	444	355	000	0123	0295
Loan Repayments	Loan Repayments	444	355	000	0025	0295
Offset Claims	IRS Collection/Non Public Aid	444	419	025	0921	0337
Offset Claims	Earn Fare Employment Training	444	419	050	0921	0338
Patient Payments	Galesburg St. Research Hosp	444	440	009	0050	0358
Patient Payments	Tinley Park MH/DD Center	444	440	014	0050	0359
Patient Payments	Dixon State School	444	440	018	0050	0360
Patient Payments	Alton State Hospital	444	440	019	0050	0361
Patient Payments	General Office	444	440	020	0050	0362
Patient Payments	Lincoln State School	444	440	028	0050	0363
Patient Payments	Anna State Hospital	444	440	029	0050	0364
Patient Payments	State Psychiatric Institute	444	440	038	0050	0366
Patient Payments	Chicago-Read MH/DD Center	444	440	039	0050	0367
Patient Payments	H.Douglas Singer Zone Center	444	440	044	0050	0368
Patient Payments	Waukegan Developmental Ctr	444	440	045	0050	0369
Patient Payments	Madden Mental Health Center	444	440	053	0050	1387
Patient Payments	John J. Madden Zone Center	444	440	054	0050	0370
Patient Payments	Warren G Murray Children Ctr	444	440	058	0050	0371
Patient Payments	Elgin State Hospital	444	440	059	0050	0372
Patient Payments	George A. Zeller Zone Center	444	440	064	0050	0373
Patient Payments	Chester Mental Health Center	444	440	066	0050	0374
Patient Payments	Jacksonville State Hospital	444	440	069	0050	0375
Patient Payments	Andrew McFarland Zone Center	444	440	074	0050	0376
Patient Payments	Sam H. Shapiro MH/DD Center	444	440	079	0050	0377
Patient Payments	Adolph Meyer Zone Center	444	440	084	0050	0378
Patient Payments	William W. Fox Children Ctr	444	440	088	0050	0379
Patient Payments	Elizabeth Ludeman MH/DD Ctr	444	440	095	0050	0381
Patient Payments	William A. Howe MH/DD Center	444	440	098	0050	0382
Program Income	Grantee Interest Income	444	472	150	0001	0398
Program Income	Grantee Interest Income	444	472	150	0025	0398
Program Income	RSV-Reserv	444	472	200	0081	0399
Program Income	RSV-Development & Education	444	472	215	0081	0400
Program Income	RSV-Rest Area Development	444	472	220	0081	0401
Program Income	RSV-Set Aside	444	472	225	0081	0402
Program Income	RSV-Purchase of Stock	444	472	230	0081	0403
Recipient Collections	Refugee Entrant Prog	444	495	433	0001	0433
Recipient Collections	Administrative Support	444	495	015	0921	0427
Recipient Collections	Excess Assistance	444	495	020	0921	0428
Recipient Collections	Food Stamps	444	495	025	0921	0429
Recipient Collections	Funeral & Burial Recoveries	444	495	032	0921	0430
Recipient Collections	Medical	444	495	040	0921	0431
Recipient Collections	Non-Medical	444	495	045	0921	0432
Recipient Collections	SSI-Interim Assistance	444	495	055	0921	0434
Recipient Collections	Non-Medical Circuit Clerk	444	495	945	0921	0436
Reimbursement From Third Party Payee	Reimbursement/Third Party	444	522	000	0050	0454
Response Action Contractors Indemnification Act	Response Action Contractors	444	537	000	0213	0469
Federal Government	US Dept of Agriculture	444	831	010	0700	0594

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	USDA-Multi Grants	444	831	010	0921	0594
Federal Government	US Dept. of Education	444	831	058	0592	0607
Federal Government	Education, Department of	444	831	058	0081	0607
Federal Government	Education, Department of	444	831	058	0646	0607
Federal Government	Emergency Management Agency	444	831	068	0662	0613
Federal Government	Health and Human Services	444	831	075	0062	0618
Federal Government	Health & Human Services	444	831	075	0063	0618
Federal Government	Health & Human Services	444	831	075	0220	0618
Federal Government	Health & Human Services	444	831	075	0566	0618
Federal Government	Health & Human Services	444	831	075	0592	0618
Federal Government	Health and Human Services	444	831	075	0013	0618
Federal Government	Health and Human Services	444	831	075	0081	0618
Federal Government	Health and Human Services	444	831	075	0495	0618
Federal Government	Health and Human Services	444	831	075	0347	0618
Federal Government	Health and Human Services	444	831	075	0408	0618
Federal Government	Health and Human Services	444	831	075	0646	0618
Federal Government	Health and Human Services	444	831	075	0662	0618
Federal Government	Housing & Urban Development	444	831	090	0592	0624
Federal Government	Housing & Urban Development	444	831	090	0408	0624
Federal Government	Housing & Urban Development	444	831	090	0662	0624
Federal Government	Justice, Department of	444	831	110	0911	0629
Federal Government	Justice/Court Restitutions	444	831	111	0646	1611
Federal Government	Nat. Comm. Serv. Grant	444	831	133	0343	0634
Federal Government	CCDBG Mandatory Funds	444	831	370	0066	1336
Federal Government	CCDBG Mandatory	444	831	370	0001	1336
Federal Government	CCDBG Mandatory	444	831	370	0408	1336
Federal Government	Health/Human Ser-CCDBG Match	444	831	371	0001	1337
Federal Government	CCDBG Matching Funds	444	831	371	0066	1337
Federal Government	CCDBG Match	444	831	371	0408	1337
Federal Government	CCDBG Mandatory	444	831	372	0408	1338
Federal Government	CCDBG Mandatory Disc	444	831	372	0001	1338
Federal Government	Fed Govt/DHHS	444	831	575	0872	0655
Federal Government	Fed Govt/DHHS	444	831	575	0873	0655
Federal Government	HHS Federal Block Grant	444	831	575	0876	0655
Federal Government	HHS/Abstinence Ed Blk Gr	444	831	577	0873	1485
Federal Government	USDA Food Stamp Admin	444	831	710	0001	0661
Federal Government	USDA Food Stamp Admin	444	831	710	0001	0661
Federal Government	USDA Food Nutrition Service	444	831	717	0001	0663
Federal Government	USDA Food Nutrition Service	444	831	717	0408	0663
Federal Government	USDA Supplies Commodities	444	831	725	0408	0664
Federal Government	HHS/Family Support Admin	444	831	755	0001	0667
Federal Government	Health and Human Services	444	831	775	0935	0669
Federal Government	AFDC Assistance	444	831	778	0001	0671
Federal Government	Admin/Children & Families	444	831	778	0408	0671
Federal Government	Family Violence Prevent/Serv	444	831	793	0408	0672
Federal Government	Migrant Head Start	444	831	825	0408	1520
Federal Government	Refugee/Entrant Program	444	831	835	0001	0677
Federal Government	Refugee/Entrant Program	444	831	835	0408	0677
Federal Government	USDHHS-SSI Interim Assistance	444	831	840	0921	0678
Federal Government	Title IV-F Jobs	444	831	865	0347	0681
Federal Government	Federal Monies-TANF Grant	444	831	876	0001	1393
Federal Government	Federal Monies-TANF Grant	444	831	876	0220	1393
Fed Reimb. Portion 421 Fund	Food Stamp Administration	444	832	710	0001	0687

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fed Reimb. Portion 421 Fund	Title IV-F Job Bills Program	444	832	755	0001	0688
Fed Reimb. Portion 421 Fund	AFDC Administration	444	832	776	0001	0689
Fed Reimb. Portion 421 Fund	AFDC Assistance	444	832	778	0001	0690
Fed Reimb. Portion 421 Fund	Refugee/Entrant Program	444	832	835	0001	0693
Federal Monies Via Other State Or Org.	Fed Monies/Other States	444	837	000	0592	1381
Fed Monies Via Other State	Helen Keller Foundation	444	837	000	0662	1381
Federal Monies Via Other State Or Org.	Nat'l Assn. Of Governors	444	837	200	0408	1414
Fed Monies Via Other Illinois Agency	General Revenue Fund	444	840	001	0592	0703
Fed Monies Via Other Illinois Agency	General Revenue/SBE.	444	840	001	0662	0703
Fed Monies Via Other Illinois Agency	Vocational Ed Fund	444	840	081	0592	0710
Fed Monies Via Other Illinois Agency	Vocational Rehabilitation	444	840	081	0662	0710
Fed Monies Via Other Illinois Agency	DCFS Children's Services	444	840	220	0662	0716
Fed Monies Via Other Illinois Agency	DCFS Children's Services	444	840	220	0690	0716
Fed Monies Via Other Illinois Agency	National Community Services	444	840	343	0347	0718
Fed Monies Via Other Illinois Agency	Medicaid Match Transfer	444	840	355	0502	1530
Fed Monies Via Other Illinois Agency	Special Purposes Trust	444	840	408	0063	0720
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	444	840	561	0592	0728
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	444	840	561	0798	0728
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	444	840	561	0081	0728
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	444	840	561	0408	0728
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	444	840	561	0662	0728
Fed Monies Via Other Illinois Agency	DHS Federal Project Fund	444	840	592	0502	1531
Fed Monies Via Other Illinois Agency	Federal Energy Fund	444	840	859	0592	0740
Federal Program Income	Federal Program Income	444	841	000	0013	0752
Federal Program Income	Federal Prog. Income/HHS	444	841	075	0001	0755
Federal Program Income	Recovered Funds-WIC Program	444	841	100	0700	0757
Federal Program Income	Federal Prog Income-Interest	444	841	150	0081	0760
Federal Program Income	Interest Earned on WIC Acct	444	841	200	0700	0762
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	444	842	000	0081	0764
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	444	842	000	0001	0764
Fines, Penalties or Violations	Fines/Penalty or Violations	444	843	000	0001	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	444	843	000	0910	0780
Fines, Penalties or Violations	WIC Program Vendors	444	843	500	0700	0812
Fund Transfers	GRF Transfer	444	846	001	0036	0827
Fund Transfers	GRF Transfer	444	846	001	0502	0827
Fund Transfers	General Revenue Fund	444	846	001	0865	0827
Fund Transfers	AABD	444	846	002	0540	1344
Fund Transfers	AFDC	444	846	003	0540	1345
Fund Transfers	Child Support	444	846	004	0540	1346
Fund Transfers	Employability Develop Serv	444	846	005	0540	1347
Fund Transfers	Alcohol/Drug Abuse/Block Gt	444	846	013	0025	0830
Fund Transfers	Public Health Services	444	846	063	0592	1585
Fund Transfers	General Assistance-Adult	444	846	070	0540	1349
Fund Transfers	General Assistance-Family	444	846	071	0540	1350
Fund Transfers	Refugee	444	846	072	0540	1351
Fund Transfers	Transitional Child Care	444	846	073	0540	1352
Fund Transfers	Earnfare	444	846	074	0540	1353
Fund Transfers	Food Stamp Employ & Training	444	846	075	0540	1354
Fund Transfers	Vocational Rehab Fund	444	846	081	0001	0843
Fund Transfers	Vocational Rehab Fund	444	846	081	0036	0843
Fund Transfers	C&FS Federal Projects	444	846	566	0592	1584
Fund Transfers	DMH/DD Federal Projects	444	846	662	0592	1492
Fund Transfers	Public Health Fed. Projects	444	846	838	0592	1355

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Investment Income	Emergency Revolving Fund	444	852	035	0001	0876
Licenses, Fees or Registrations	Original & Renewal License	444	855	440	0001	1032
Licenses, Fees or Registrations	Triplicate Prescript Blank	444	855	635	0001	1088
Local Illinois Governmental Units	Chicago-G. A. Program	444	858	025	0001	1117
Local Illinois Governmental Units	Federal Property Sales	444	858	040	0592	1119
Local Illinois Governmental Units	Local Ill. Gov't-School Dist	444	858	040	0798	1119
Miscellaneous	Miscellaneous	444	861	000	0408	1121
Miscellaneous	Miscellaneous	444	861	000	0001	1121
Other Illinois State Agency	Other State Agencies	444	864	000	0050	1127
Other Illinois State Agency	General Revenue Fund	444	864	001	0050	1128
Other Illinois State Agency	Solid Waste Management Fund	444	864	078	0690	1134
Other Illinois State Agency	Dept. of Child & Family Services	444	864	418	0642	1149
Other Illinois State Agency	Mental Health	444	864	462	0646	1155
Other Illinois State Agency	Dept. of Public Health	444	864	482	0081	1159
Other Illinois State Agency	State Board of Education	444	864	586	0408	1172
Other Illinois State Agency	State Board of Education	444	864	586	0592	1172
Other Illinois State Agency	State Board of Education	444	864	586	0642	1172
Other Illinois State Agency	State Board of Education	444	864	586	0798	1172
Other Illinois State Agency	State Board of Education	444	864	586	0838	1172
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0210	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0347	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0408	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0448	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0646	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0690	1200
Private Organizations or Individuals	State Property Sales	444	870	010	0700	1201
Private Organizations or Individuals	Administrative Reimbursement	444	870	015	0921	1202
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	444	877	000	0081	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	444	877	000	0495	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	444	877	000	0001	1228
Reimb. Cost incurred for Federal Govt.	Local Il Governmental Units	444	878	858	0050	1237
Reimb. Cost incurred for Federal Govt.	Other State Agencies	444	878	864	0050	1238
Reimb. Cost incurred for Federal Govt.	Other States	444	878	867	0050	1239
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	444	879	000	0700	1240
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment-Final Audit	444	879	000	0081	1240
Repayment to State Pursuant to Law	Repayment Per Law	444	880	000	0001	1243
Repayment to State Pursuant to Law	Repayment Per Law	444	880	000	0081	1243
Repayment to State Pursuant to Law	Returned Locally Held Funds	444	880	575	0001	1267
Repayment to State Pursuant to Law	Returned Petty Cash Fund	444	880	600	0001	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	444	880	600	0013	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	444	880	600	0081	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	444	880	600	0690	1270
Subscription or Publication Sales	Subscription or Publication	444	888	026	0050	1294
Department of Insurance	Insurance	446	000			
Evaluation of Reserves	Evaluation of Reserve	446	170	000	0001	0106
Fire Marshal Tax	Fire Marshal Tax	446	190	000	0401	0111
Fire Marshal Tax	Fire Marshal Tax	446	190	000	0047	0111

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Insurance Claims Reimbursement	Insurance Claims Reim	446	307	000	0997	0275
Insurance Claims Reimbursement	Insurance Claims Reim	446	307	000	0396	0275
Privilege Tax - Insurance	Privilege Tax - Insurance	446	471	000	0001	0394
Privilege Tax - Insurance	Privilege Tax - Insurance	446	471	000	0378	0394
Privilege Tax - Insurance	Privilege Tax - Insurance	446	471	000	0401	0394
Reimbursement Third Party Payee	Reimb/3rd Party Payee	446	522	000	0997	0454
Retaliatory Tax	Retaliatory Tax	446	535	000	0001	0468
Retaliatory Tax	Retaliatory Tax	446	535	000	0401	0468
Federal Government	Health and Human Services	446	831	075	0396	0618
Fines, Penalties or Violations	Interest on Late Filing Fees	446	843	063	0546	0795
Fines, Penalties or Violations	Interest on Late Filing Fees	446	843	063	0001	0795
Fines, Penalties or Violations	Interest on Late Filing Fees	446	843	063	0401	0795
Fines, Penalties or Violations	Interest on Late Filing Fees	446	843	063	0922	0795
Fines, Penalties or Violations	Interest on Late Filing Fees	446	843	063	0997	0795
Licenses, Fees or Registrations	Licenses/Fee or Registration	446	855	000	0546	0915
Licenses, Fees or Registrations	Agent & Broker Examination	446	855	010	0922	0918
Licenses, Fees or Registrations	Agents and Brokers	446	855	020	0922	0922
Licenses, Fees or Registrations	Lic. Fees or Registration	446	855	200	0546	0959
Licenses, Fees or Registrations	Insurance User Fees	446	855	349	0997	0987
Licenses, Fees or Registrations	Miscellaneous	446	855	415	0001	1015
Licenses, Fees or Registrations	Miscellaneous	446	855	415	0997	1015
Licenses, Fees or Registrations	Performance Examination	446	855	460	0922	1039
Miscellaneous	Miscellaneous	446	861	000	0001	1121
Rmb Cost Incurred for Fed Govt	Reim/Cost on Behalf of Other	446	878	000	0922	1234
Rmb Cost Incurred for Fed Govt	Reim/Cost on Behalf of Other	446	878	000	0997	1234
Repayment to State Pursuant to Law	Returned Petty Cash Fund	446	880	600	0396	1270
Department of Labor	Dept. of Labor	452	000			
General Office	General Office	452	220	000	0001	0114
Labor Standards	Labor Standards	452	335	000	0001	0289
Wage Claims	Wage Claims	452	640	000	0251	0523
Fines, Penalties or Violations	Fines/Penalty or Violations	452	843	000	0001	0780
Fines, Penalties or Violations	Civil Penalties	452	843	012	0357	0782
Licenses, Fees or Registrations	Amusement Ride Inspection	452	855	100	0001	0939
Licenses, Fees or Registrations	Amusement Ride Inspection	452	855	101	0001	1537
Licenses, Fees or Registrations	Day Labor Agencies	452	855	145	0001	1616
Licenses, Fees or Registrations	Nurse Agencies	452	855	429	0001	1027
Licenses, Fees or Registrations	Private Employer Agn Inspect	452	855	490	0001	1051
State Lottery	State Lottery	458	000			
Lottery	Lottery-Daily Settlement	458	380	002	0711	0302
Lottery	Lottery-Subscription Sales	458	380	003	0711	0303
Investment Income	Int Income-State Lottery	458	852	105	0978	0883
Licenses, Fees or Registrations	Lottery Agents	458	855	395	0711	0998
Miscellaneous	Miscellaneous	458	861	000	0711	1121
Miscellaneous	Miscellaneous	458	861	000	0618	1121
Repayment to State Pursuant to Law	Repayment/Lottery Excess	458	880	595	0711	1407
Repayment to State Pursuant to Law	Returned Petty Cash Fund	458	880	600	0711	1270
Military Affairs	Military Affairs	466	000			
Sale of Land	Sale of Land	466	540	000	0927	0471
Stamp Reprint Sales, Entry Fees	Pheasant Stamp Reprint etc	466	549	100	0353	0491
Federal Government	Army/Navy-Military Youth Cor	466	831	026	0333	0597

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Army/Army National Guard	466	831	027	0333	0598
Federal Government	Defense, Department of	466	831	055	0001	0604
Federal Government	Defense, Department of	466	831	055	0333	0604
Federal Government	U.S. Customs Service	466	831	197	0043	0651
Miscellaneous	Miscellaneous	466	861	000	0001	1121
Private Organizations or Individuals	Private Organiza or Indiv	466	870	000	0043	1200
Rental Income	Armory Rentals	466	876	100	0416	1218
Rental Income	Armory Rental/Individuals	466	876	125	0416	1219
Department of Nuclear Safety	Department of Nuclear Safety	473	000			
Response Action Contractors Indemnification Act	Response Action Contractors	473	537	000	0213	0469
Federal Government	Environmental Protection Agn	473	831	060	0191	0608
Federal Government	Energy, Department of	473	831	065	0148	0610
Federal Government	Health and Human Services	473	831	075	0067	0618
Federal Government	Nuclear Regulator Commission	473	831	149	0796	0639
Fines, Penalties or Violations	Fines/Penalty or Violations	473	843	000	0067	0780
Licenses, Fees or Registrations	Industrial Radiographers	473	855	346	0067	0986
Licenses, Fees or Registrations	Low Level Waste 13(A) (B1)	473	855	396	0942	0999
Licenses, Fees or Registrations	Low Level Waste 13(A) (B1)	473	855	396	0943	0999
Licenses, Fees or Registrations	Mammography Install Fee	473	855	400	0067	1523
Licenses, Fees or Registrations	Nuclear Reactor Ann Assess	473	855	425	0796	1024
Licenses, Fees or Registrations	Nuclear Fuel Storage Fac	473	855	427	0796	1025
Licenses, Fees or Registrations	Nuclear Spent Fuel Shipment	473	855	429	0796	1027
Licenses, Fees or Registrations	Nuclear Spent Fuel	473	855	431	0796	1538
Licenses, Fees or Registrations	Radon Licensing	473	855	508	0067	1494
Licenses, Fees or Registrations	Radiation Mach. Inspect/Reg.	473	855	510	0067	1612
Licenses, Fees or Registrations	Radiation Image/Therapeutic Op.	473	855	511	0067	1613
Licenses, Fees or Registrations	Radiation Machine Inspection	473	855	512	0067	1055
Licenses, Fees or Registrations	Radiation Technolog Accred	473	855	513	0067	1056
Licenses, Fees or Registrations	Radiation Producing Machines	473	855	514	0067	1057
Licenses, Fees or Registrations	Radioactive Material License	473	855	515	0067	1058
Licenses Fees or Registrations	Recovery & Remediation Fees	473	855	519	0067	1454
Licenses, Fees or Registrations	Radon Detection Fees	473	855	524	0001	1062
Miscellaneous	Miscellaneous	473	861	000	0796	1121
Miscellaneous	Miscellaneous	473	861	000	0001	1121
Private Organizations or Individuals	Private Organiza or Indiv	473	870	000	0067	1200
Private Organizations or Individuals	Private Organiza or Indiv	473	870	000	0882	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	473	877	000	0067	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	473	877	000	0942	1228
Department of Professional Regulation	Dept. of Professional Regulation	475	000			
Registration, Division of	Registration, Division of	475	505	000	0001	0437
Fines, Penalties or Violations	Fines/Penalty or Violations	475	843	000	0192	0780
Licenses, Fees or Registrations	Original Landscape Architects Reg.	475	855	349	0022	0987
Licenses, Fees or Registrations	Original Landscape Architects Reg.	475	855	349	0194	0987
Licenses, Fees or Registrations	Renewal Landscape Architect Reg.	475	855	351	0022	1539
Licenses, Fees or Registrations	Renewal Landscape Architect Reg.	475	855	351	0194	1539
Licenses, Fees or Registrations	Nursing Fees	475	855	428	0258	1026
Licenses, Fees or Registrations	Original Registrations	475	855	435	0022	1030
Licenses, Fees or Registrations	Original Registrations	475	855	435	0157	1030

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Original & Renewal License	475	855	440	0057	1032
Licenses, Fees or Registrations	Original & Renewal License	475	855	440	0151	1032
Licenses, Fees or Registrations	Original & Renewal License	475	855	440	0259	1032
Licenses, Fees or Registrations	Original & Renewal License	475	855	440	0888	1032
Licenses, Fees or Registrations	Podiatric Physician Fees	475	855	472	0954	1043
Licenses, Fees or Registrations	Printing	475	855	475	0308	1044
Licenses, Fees or Registrations	Private Detectives	475	855	482	0022	1047
Licenses, Fees or Registrations	Renewal Licenses	475	855	517	0093	1059
Licenses, Fees or Registrations	Renewal Licenses	475	855	517	0823	1059
Department of Public Aid	Department of Public Aid	478	000			
Health Care Provider Participation Fee	Health Care Pro Quarter Fee	478	239	010	0329	0128
Health Care Provider Participation Fee	Health Care Pro Sup. Fee	478	239	011	0329	0129
Health Care Provider Tax	Health Care Provider Tax	478	241	100	0001	0133
Health Care Provider Tax	Health Care Provider Tax	478	241	100	0344	0133
Health Care Provider Tax	Health Care Provider Tax	478	241	100	0345	0133
Off-Set Claims	IRS Collections	478	419	020	0957	0336
Off-Set Claims	IRS Collect/Non-Public Aid	478	419	025	0957	0337
Off-Set Claims	Earnfare Employment/Training	478	419	050	0957	0338
Off-Set Claims	Non-Public Aid Clients	478	419	055	0957	0339
Off-Set Claims	Child Support-AFDC Non-III	478	419	060	0957	0340
Off-Set Claims	Child Support-Out-of-State	478	419	065	0957	0341
Recipient Collections	Recipient-Admin Support	478	495	015	0421	0427
Recipient Collections	Medical	478	495	040	0421	0431
Recipient Collections	Refugee-Entrant Program	478	495	050	0001	0433
Recipient Collections	Child Health Insurance	478	495	080	0001	1500
Recipient Collections	Medical-Circuit Clerk	478	495	940	0421	0435
Respons. Relative Payments-Non ADC	Relative/Non-ADC-AFDC	478	530	010	0957	0460
Respons. Relative Payments-Non ADC	Relative/Non-ADC-Non Assis	478	530	040	0957	0461
Respons. Relative Payments-Non ADC	Relative/Non-ADC-Title IV-E	478	530	100	0957	0462
Respons. Relative Payments-Non ADC	Relative/Non-ADC-AFDC-Circt	478	530	915	0957	0464
Respons. Relative Payments-Non ADC	Non-ADC/Non-Assis/Circuit	478	530	920	0957	0465
Respons. Relative Payments-Non ADC	Non-ADC-Title IV-E/Circuit	478	530	925	0957	0466
Federal Government	Agriculture, Department of	478	831	010	0421	0594
Federal Government	Health and Human Services	478	831	075	0136	0618
Federal Government	Health and Human Services	478	831	075	0325	0618
Federal Government	Health and Human Services	478	831	075	0329	0618
Federal Government	Health and Human Services	478	831	075	0344	0618
Federal Government	Health and Human Services	478	831	075	0345	0618
Federal Government	Health and Human Services	478	831	075	0355	0618
Federal Government	Health and Human Services	478	831	075	0397	0618
Federal Government	Health and Human Services	478	831	075	0486	0618
Federal Government	Health and Human Services	478	831	075	0487	0618
Federal Government	Health and Human Services	478	831	075	0502	0618
Federal Government	HHS/Hospital Participation	478	831	675	0329	0660
Federal Government	USDA Food Stamp Admin	478	831	710	0408	0661
Federal Government	Health Standards Quality	478	831	805	0001	0674
Federal Government	Medical Administration	478	831	815	0001	0675
Federal Government	Medical Assistance	478	831	820	0001	0676
Federal Government	DHHS/FFP-Medicaid Rehab	478	831	838	0575	1552
Federal Government	Title IV-D	478	831	855	0001	0679
Federal Government	Title IV-D Administration	478	831	860	0957	0680
Federal Government	Waive/Community Live Arrange	478	831	870	0001	0682

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	HHS/Community Living	478	831	870	0325	0682
Federal Government	Natl Ctr for Strat NP Plan	478	831	878	0957	1559
Fed Reimb. Portion 421 Fund	Food Stamp Administration	478	832	710	0001	0687
Fed Reimb. Portion 421 Fund	Health Survey Quality Board	478	832	715	0001	1569
Fed Reimb. Portion 421 Fund	Title IV-F Jobs	478	832	755	0001	0688
Fed Reimb. Portion 421 Fund	AFDC Administration	478	832	776	0001	0689
Fed Reimb. Portion 421 Fund	AFDC Assistance	478	832	778	0001	0690
Fed Reimb. Portion 421 Fund	Medical Administration	478	832	815	0001	0691
Fed Reimb. Portion 421 Fund	Medical Assistance	478	832	820	0001	0692
Fed Reimb. Portion 421 Fund	Refugee Entrant Program	478	832	835	0001	0693
Fed Reimb. Portion 421 Fund	Title IV-D/Child Support	478	832	860	0001	0694
Fed Reimb. Portion 957 Fund	Fed Reim Due from 957 Fund	478	833	957	0001	0695
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	478	840	561	0001	0728
Fines, Penalties or Violations	Fines/Penalty or Violations	478	843	000	0957	0780
Fund Transfers	General Revenue Fund	478	846	001	0486	0827
Fund Transfers	General Revenue Fund	478	846	001	0487	0827
Fund Transfers	General Revenue Fund	478	846	001	0957	0827
Fund Transfers	Child Support	478	846	004	0540	1346
Investment Income	Emergency Revolving Fund	478	852	035	0001	0876
Licenses, Fees or Registrations	Application Fees	478	855	042	0957	0928
Licenses, Fees or Registrations	User Fees	478	855	718	0341	1092
Local Illinois Governmental Units	Cook County	478	858	028	0001	1118
Miscellaneous	Miscellaneous	478	861	000	0001	1121
Other Illinois State Agency	University of Illinois	478	864	676	0136	1182
Other States	AFDC Collections	478	867	010	0957	1195
Other States	Non-Assistance	478	867	040	0957	1196
Other States	AFDC Collection/Crcuit Clerk	478	867	915	0957	1197
Other States	Non-Assistance/Circuit Clerk	478	867	920	0957	1198
Private Organizations or Individuals	Admin Reimbursements	478	870	015	0341	1202
Private Organizations or Individuals	Admin Reimbursements	478	870	015	0421	1202
Private Organizations or Individuals	Medical	478	870	040	0421	1204
Private Organizations or Individuals	Third Party Liability	478	870	080	0421	1205
Private Organizations or Individuals	Match/Natl Ctr. For Strategic Plan	478	870	878	0808	1560
Private Organizations or Individuals	Private Organizations or Individuals	478	870	000	0957	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	478	877	000	0957	1228
Repayment to State Pursuant to Law	Prepaid Blood Testing Fees	478	880	562	0957	1264
Repayment to State Pursuant to Law	Returned Petty Cash Fund	478	880	600	0001	1270
Department of Public Health	Department of Public Health	482	000			
Insurance Claims Reimbursements	Insurance Claims Reim	482	307	000	0360	0275
Insurance Claims Reimbursements	Insurance Claims Reim	482	307	000	0370	0275
Insurance Claims Reimbursements	Insurance Claims Reim	482	307	000	0372	0275
Reimbursement From Third Party Payee	Reimbursement/Third Party	482	522	000	0063	0454
Reimbursement From Third Party Payee	Reimbursement/Third Party	482	522	000	0920	0454
Repayment of Scholarship Grant	Repayment/Scholars Grant	482	525	000	0001	1489
Response Action Contractors Indemnification Act	Response Action Contractors	482	537	000	0213	0469
Federal Government	Agriculture, Department of	482	831	010	0700	0594
Federal Government	Consumer Product Safety Comm	482	831	053	0001	0602
Federal Government	Environmental Protection Agn	482	831	060	0063	0608
Federal Government	Emergency Management Agency	482	831	068	0063	0613
Federal Government	Health and Human Services	482	831	075	0001	0618

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Health and Human Services	482	831	075	0062	0618
Federal Government	Health and Human Services	482	831	075	0063	0618
Federal Government	Health and Human Services	482	831	075	0360	0618
Federal Government	Health and Human Services	482	831	075	0838	0618
Federal Government	Housing & Urban Development	482	831	090	0063	0624
Federal Government	Housing & Urban Development	482	831	090	0360	0624
Federal Government	Labor,Department of	482	831	120	0063	0630
Federal Government	HHS Federal Block Grant	482	831	575	0872	0655
Federal Government	HHS Federal Block Grant	482	831	575	0873	0655
Fed Monies Via Other State or Org.	Michigan State University	482	837	090	0063	1480
Fed Monies Via Other Illinois Agency	U S Environ Protect Fund	482	840	065	0063	0708
Fed Monies Via Other Illinois Agency	DCFS Children's Services	482	840	220	0838	0716
Fed Monies Via Other Illinois Agency	Special Purpose Trust Fund	482	840	408	0063	0720
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Agriculture	482	840	410	0001	0721
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Agriculture	482	840	410	0063	0721
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	482	840	561	0838	0728
Federal Program Income	Recovered Funds-WIC Program	482	841	100	0700	0757
Federal Program Income	Interest Earned on WIC Acct	482	841	200	0700	0762
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	482	842	000	0001	0764
Fines, Penalties or Violations	Fines/Penalty or Violations	482	843	000	0014	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	482	843	000	0118	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	482	843	000	0175	0780
Fines, Penalties or Violations	Civil Penalties	482	843	012	0576	0782
Fines, Penalties or Violations	Long Term Care	482	843	042	0285	0791
Fines, Penalties or Violations	Environmental Health	482	843	105	0001	1583
Fines, Penalties or Violations	EMS Ambulance Companies	482	843	155	0398	0807
Fines, Penalties or Violations	WIC Program Vendors	482	843	500	0700	0812
Fines, Penalties or Violations	Tanning Facilities	482	843	592	0370	0814
Fund Transfers	General Revenue Fund	482	846	001	0015	0827
Fund Transfers	General Revenue Fund	482	846	001	0360	0827
Fund Transfers	Special Purpose Trust	482	846	408	0063	0854
Licenses, Fees or Registrations	Licenses, Fees or Registrations	482	855	000	0628	0915
Licenses, Fees or Registrations	Asbestos Removal/Personnel	482	855	028	0175	0924
Licenses, Fees or Registrations	Certificate of Need/Nurse Home	482	855	076	0524	1409
Licenses, Fees or Registrations	Certificate of Need/Hospital	482	855	077	0524	1412
Licenses, Fees or Registrations	EMS Ambulance Companies	482	855	155	0398	0952
Licenses, Fees or Registrations	Food Managers	482	855	244	0014	0970
Licenses, Fees or Registrations	Laboratory Fees	482	855	355	0340	0989
Licenses, Fees or Registrations	Milk Licensing	482	855	398	0014	1001
Licenses, Fees or Registrations	Original & Renewal License	482	855	440	0118	1032
Licenses, Fees or Registrations	Original & Renewal License	482	855	440	0576	1032
Licenses, Fees or Registrations	Eligible Medicaid Children	482	855	478	0360	1045
Licenses, Fees or Registrations	Tanning Facilities	482	855	592	0370	1082
Licenses, Fees or Registrations	Sub-Acute Care Facilities	482	855	593	0388	1083
Licenses, Fees or Registrations	Water Permit	482	855	730	0256	1096
Licenses, Fees or Registrations	Vital Records	482	855	814	0001	1101
Licenses, Fees or Registrations	Vital Records	482	855	814	0624	1101
Licenses, Fees or Registrations	Vital Records	482	855	814	0635	1101
Licenses, Fees or Registrations	Laboratory Analysis	482	855	817	0360	1102
Licenses, Fees or Registrations	Laboratory Analysis	482	855	817	0920	1102
Licenses, Fees or Registrations	Certification of Need	482	855	820	0238	1103
Licenses, Fees or Registrations	Adoption Registry	482	855	821	0638	1623
Licenses, Fees or Registrations	Life Care Facilities	482	855	825	0001	1104

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Certify/Hearing Aid Dispense	482	855	837	0938	1107
Licenses, Fees or Registrations	Lead Inspector Fees	482	855	839	0360	1108
Licenses, Fees or Registrations	Div of Environmental Health	482	855	840	0001	1109
Licenses, Fees or Registrations	Plumbing Licensure Program	482	855	840	0372	1109
Licenses, Fees or Registrations	Div of Foods, Drugs & Dairy	482	855	841	0001	1110
Licenses, Fees or Registrations	Long Term Care	482	855	842	0285	1395
Licenses, Fees or Registrations	Health Care Facility & Prog	482	855	843	0001	1112
Licenses, Fees or Registrations	Plumbing Licensure Program	482	855	845	0372	1543
Miscellaneous	Miscellaneous	482	861	000	0001	1121
Other Illinois State Agency	General Revenue Fund-DPA	482	864	001	0063	1128
Other Illinois State Agency	Children & Family Services	482	864	418	0896	1149
Other Illinois State Agency	Public Aid	482	864	478	0896	1158
Other Illinois State Agency	State Board of Education	482	864	586	0838	1172
Other Illinois State Agency	DCCA	482	864	611	0896	1624
Private Organizations or Individuals	Private Organiza or Indiv	482	870	000	0015	1200
Private Organizations or Individuals	Private Organiza or Indiv	482	870	000	0048	1200
Private Organizations or Individuals	Private Organiza or Indiv	482	870	000	0060	1200
Private Organizations or Individuals		482	870	000	0896	1200
Private Organizations or Individuals	Infant Formula Rebates	482	870	010	0700	1201
Private Organizations or Individuals	Private Organizations or Individuals	482	878	000	0063	1234
Reimb. Cost incurred for Federal Govt.	Reim Cost/Fed Govt	482	878	831	0001	1236
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	482	879	000	0081	1240
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	482	879	000	0700	1240
Repayment to State Pursuant to Law	Family Practice Scholarships	482	880	010	0001	1376
Repayment to State Pursuant to Law	Family Practice Scholarships	482	880	010	0113	1376
Repayment to State Pursuant to Law	Baccalaureate Nursing Loans	482	880	030	0001	1377
Repayment to State Pursuant to Law	Restitutions	482	880	725	0063	1283
Repayment to State Pursuant to Law	Restitutions	482	880	725	0360	1283
Subscription or Publication Sales	Opinion Subscriptions	482	888	040	0277	1386
Department of Revenue	Department of Revenue	492	000			
Admission Tax	Admis Tax Boat & Gambling	492	015	150	0129	0003
Automobile Renting Tax	Auto Renting Tax-Counties	492	030	100	0869	0033
Automobile Renting Tax	Auto Rent Tax/Municipality	492	030	200	0868	0034
Automobile Renting Tax	Auto Rent Tax/MPEA	492	030	250	0337	0035
Automobile Renting Tax	Auto Renting Tax-State	492	030	300	0001	0036
Bingo License Fees	Bingo License Fees	492	040	000	0001	0037
Charitable Game License Fees	Charitable Game License Fees	492	043	000	0085	0039
Bingo Tax	Bingo Tax	492	045	000	0050	0040
Bingo Tax	Bingo Tax	492	045	100	0412	0041
Charitable Games Tax	Charitable Games Tax	492	047	000	0085	0043
Drycleaner Tax	Drycleaner Tax	492	048	000	0384	1428
Drycleaner Tax	Drycleaner Tax	492	048	000	0548	1428
Cigarette Tax	Cigarette Tax	492	070	100	0001	0049
Cigarette Tax	Cigarette Tax	492	070	100	0099	0049
Cigarette Tax	Cigarette Tax	492	070	100	0345	0049
Cigarette Tax	Cigarette Tax	492	070	100	0412	0049
Cigarette Tax	Cigarette Use Tax	492	070	200	0412	0050
Cigarette Tax	Cigarette Use Tax	492	070	200	0001	0050
Cigarette Tax	Cigarette Use Tax	492	070	200	0345	0050
Cigarette Tax	Tobacco Products	492	070	300	0345	0051

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Cigarette Tax	Other Tobacco Products Tax	492	070	300	0401	0051
Coin Operators Amusement Tax	Coin Operators Amusement Tax	492	075	000	0001	0053
County Water Commission	County Water Comm Sales Tax	492	093	600	0084	0058
County Water Commission	Co Water Comm ROT/Excel	492	093	650	0084	0059
County Option Motor Fuel Tax	County Option Motor Fuel Tax	492	132	000	0190	0071
Deferred Real Estate Tax Reimb.	Defer Real Estate Tax Reim	492	134	000	0930	0073
Hotel Operators Tax	Hotel Operators Tax	492	245	000	0452	0138
Hotel Operator's Occupation Tax	Hotel Operators Occu Tax	492	250	000	0001	0139
Hotel Operator's Occupation Tax	Hotel Operators Occu Tax	492	250	000	0401	0139
Hotel Operator's Occupation Tax	Hotel Operators Occu Tax	492	250	000	0621	0139
Hotel Operator's Occupation Tax	Hotel Operators Occu Tax	492	250	000	0960	0139
Hotel Operator's Occupation Tax	Hotel Operators Occu Tax	492	250	000	0969	0139
Hotel Operator's Occupation Tax	Metropo Pier & Expo Auth	492	250	050	0337	0140
Hotel Operator's Occupation Tax	Subsidy Account	492	250	100	0225	0141
Hotel Operator's Occupation Tax	Advance Account	492	250	200	0225	0142
World's Fair Hotel Tax	Chicago Hotel Operators-Tax	492	251	000	0229	0143
Hotel Operators Occupational Tax/Additional	Hotel Operator Tax/Addition	492	252	000	0960	0144
Income Tax	Individual	492	290	001	0001	0147
Income Tax	Individual	492	290	001	0007	0147
Income Tax	Individual	492	290	001	0278	0147
Income Tax	Individual	492	290	001	0401	0147
Income Tax	Individual	492	290	001	0516	0147
Income Tax	Corporate	492	290	002	0001	0148
Income Tax	Corporate	492	290	002	0007	0148
Income Tax	Corporate	492	290	002	0278	0148
Income Tax	Corporate	492	290	002	0401	0148
Income Tax	Corporate	492	290	002	0516	0148
Income Tax	PPRT-Person Prop Tax Replace	492	290	003	0278	0149
Income Tax	PPRT-Person Prop Tax Replace	492	290	003	0401	0149
Income Tax	PPRT-Person Prop Tax Replace	492	290	003	0802	0149
Insurance Company Replacement Vehicle Tax	Ins Co Replacement Auto Tax	492	308	000	0916	0277
Insurance Company Replacement Vehicle Tax	Ins Co Replacement Auto Tax	492	308	000	0917	0277
Liquor Tax	Liquor Tax	492	350	000	0001	0294
Loan Repayments	Loan Repayments-Interest	492	355	025	0286	0296
Loan Repayments	Loan Repayments-Interest	492	355	025	0338	0296
Loan Repayments	Loan Repayments-Principal	492	355	050	0286	0297
Loan Repayments	Loan Repayments-Principal	492	355	050	0338	0297
Metro East Mass Transit Tax District	Metro East-Sales Tax	492	393	600	0401	0313
Metro East Mass Transit Tax District	Metro East-Sales Tax	492	393	600	0841	0313
Metro East Mass Transit Tax District	Metro East-Sales Tax/Excel	492	393	650	0841	0314
Motor Fuel Tax	Regular MFT	492	405	100	0012	0317
Motor Fuel Tax	Internat'l Fuel Tax Agreement	492	405	150	0012	0318
Motor Fuel Tax	TRIP Permit	492	405	200	0012	0319
Motor Fuel Tax	Mileage	492	405	300	0012	0320
Motor Fuel Tax	Motor Fuel Tax/Decals	492	405	400	0012	0321
Motor Fuel Tax	Motor Fuel Tax/Storage	492	405	600	0072	0322
Motor Fuel Tax	Motor Fuel Tax/Storage	492	405	600	0401	0322
Oil and Gas Assessment	Oil and Gas Assessment	492	423	000	0384	1493
Oil and Gas Assessment	Oil and Gas Assessment	492	423	000	0385	1493
Oil and Gas Assessment	Oil and Gas Assessment	492	423	000	0573	1493

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Pari-Mutuel Breakage Tax	Arlington park	492	430	700	0001	1316
Pari-Mutuel Breakage Tax	Balmoral Park	492	430	704	0001	1317
Pari-Mutuel Breakage Tax	Fairmont Park	492	430	710	0001	1318
Pari-Mutuel Breakage Tax	Hawthorne Park	492	430	712	0001	1319
Pari-Mutuel Breakage Tax	Maywood Park	492	430	714	0001	1320
Pari-Mutuel Breakage Tax	Quad City Downs	492	430	715	0001	1321
Pari-Mutuel Breakage Tax	Sportsmans Park	492	430	716	0001	1322
Privilege Tax	Arlington Park	492	470	700	0001	1324
Privilege Tax	Arlington Park	492	470	700	0045	1324
Privilege Tax	Arlington Park	492	470	700	0053	1324
Privilege Tax	Arlington Park	492	470	700	0245	1324
Privilege Tax	Arlington Park	492	470	700	0401	1324
Privilege Tax	Arlington Park	492	470	700	0631	1324
Privilege Tax	Arlington Park	492	470	700	0632	1324
Privilege Tax	Arlington Park	492	470	700	0708	1324
Privilege Tax	Arlington Park	492	470	700	0709	1324
Privilege Tax	Arlington Park	492	470	700	0960	1324
Privilege Tax	Balmoral Park	492	470	704	0001	1325
Privilege Tax	Balmoral Park	492	470	704	0045	1325
Privilege Tax	Balmoral Park	492	470	704	0053	1325
Privilege Tax	Balmoral Park	492	470	704	0245	1325
Privilege Tax	Balmoral Park	492	470	704	0401	1325
Privilege Tax	Balmoral Park	492	470	704	0631	1325
Privilege Tax	Balmoral Park	492	470	704	0632	1325
Privilege Tax	Balmoral Park	492	470	704	0708	1325
Privilege Tax	Balmoral Park	492	470	704	0709	1325
Privilege Tax	Balmoral Park	492	470	704	0960	1325
Privilege Tax	Fairmont Park	492	470	710	0001	1326
Privilege Tax	Fairmont Park	492	470	710	0045	1326
Privilege Tax	Fairmont Park	492	470	710	0053	1326
Privilege Tax	Fairmont Park	492	470	710	0245	1326
Privilege Tax	Fairmont Park	492	470	710	0401	1326
Privilege Tax	Fairmont Park	492	470	710	0631	1326
Privilege Tax	Fairmont Park	492	470	710	0632	1326
Privilege Tax	Fairmont Park	492	470	710	0708	1326
Privilege Tax	Fairmont Park	492	470	710	0709	1326
Privilege Tax	Fairmont Park	492	470	710	0960	1326
Privilege Tax	Hawthorne Park	492	470	712	0001	1327
Privilege Tax	Hawthorne Park	492	470	712	0045	1327
Privilege Tax	Hawthorne Park	492	470	712	0053	1327
Privilege Tax	Hawthorne Park	492	470	712	0245	1327
Privilege Tax	Hawthorne Park	492	470	712	0401	1327
Privilege Tax	Hawthorne Park	492	470	712	0631	1327
Privilege Tax	Hawthorne Park	492	470	712	0632	1327
Privilege Tax	Hawthorne Park	492	470	712	0708	1327
Privilege Tax	Hawthorne Park	492	470	712	0709	1327
Privilege Tax	Hawthorne Park	492	470	712	0960	1327
Privilege Tax	Maywood Park	492	470	714	0001	1328
Privilege Tax	Maywood Park	492	470	714	0045	1328
Privilege Tax	Maywood Park	492	470	714	0053	1328
Privilege Tax	Maywood Park	492	470	714	0245	1328
Privilege Tax	Maywood Park	492	470	714	0401	1328
Privilege Tax	Maywood Park	492	470	714	0631	1328

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Privilege Tax	Maywood Park	492	470	714	0632	1328
Privilege Tax	Maywood Park	492	470	714	0708	1328
Privilege Tax	Maywood Park	492	470	714	0709	1328
Privilege Tax	Maywood Park	492	470	714	0960	1328
Privilege Tax	Quad City Dows	492	470	715	0001	1329
Privilege Tax	Quad City Dows	492	470	715	0045	1329
Privilege Tax	Quad City Dows	492	470	715	0053	1329
Privilege Tax	Quad City Dows	492	470	715	0245	1329
Privilege Tax	Quad City Dows	492	470	715	0401	1329
Privilege Tax	Quad City Dows	492	470	715	0631	1329
Privilege Tax	Quad City Dows	492	470	715	0632	1329
Privilege Tax	Quad City Dows	492	470	715	0708	1329
Privilege Tax	Quad City Dows	492	470	715	0709	1329
Privilege Tax	Quad City Dows	492	470	715	0960	1329
Privilege Tax	Sportsmans Park	492	470	716	0001	1330
Privilege Tax	Sportsmans Park	492	470	716	0045	1330
Privilege Tax	Sportsmans Park	492	470	716	0053	1330
Privilege Tax	Sportsmans Park	492	470	716	0245	1330
Privilege Tax	Sportsmans Park	492	470	716	0401	1330
Privilege Tax	Sportsmans Park	492	470	716	0631	1330
Privilege Tax	Sportsmans Park	492	470	716	0632	1330
Privilege Tax	Sportsmans Park	492	470	716	0708	1330
Privilege Tax	Sportsmans Park	492	470	716	0709	1330
Privilege Tax	Sportsmans Park	492	470	716	0960	1330
Program Income	Prog Income-Escrow Acct Inst	492	472	200	0286	0399
Regional Transportation Authority	RTA Public Trans Tax	492	477	500	0741	0408
Regional Transportation Authority	RTA Sales Tax	492	477	600	0401	0410
Regional Transportation Authority	RTA Sales Tax	492	477	600	0812	0410
Regional Transportation Authority	Sales Tax-Quarterly/Monthly	492	477	650	0812	0411
Regional Transportation Authority	Cook County Protest	492	477	700	0401	0412
Public Utility Tax	P.U. Tax-Message/Regular	492	480	100	0001	0413
Public Utility Tax	P.U. Tax-Message/Regular	492	480	100	0401	0413
Public Utility Tax	P.U. Tax-Message/Excel	492	480	150	0001	0414
Public Utility Tax	P.U. Tax-Telecomm Excise Tax	492	480	150	0412	0414
Public Utility Tax	P.U. Tax-Gas/Regular	492	480	200	0001	0415
Public Utility Tax	Supp Energy Asst/Elec	492	480	225	0550	1445
Public Utility Tax	Supp Energy Asst/Gas	492	480	225	0550	1446
Public Utility Tax	P.U. Tax-Gas/Excel	492	480	250	0001	0416
Public Utility Tax	P.U. Tax-Electric/Regular	492	480	300	0001	0417
Public Utility Tax	P.U. Tax-Electric/Excel	492	480	350	0001	0418
Public Utility Tax	P.U. Tax-Invested Capital	492	480	400	0401	0419
Public Utility Tax	P.U. Tax-Invested Capital	492	480	400	0802	0419
Public Utility Tax	Telecommunication Tax	492	480	500	0412	1424
Public Utility Tax	Telecomm Excise Tax	492	480	500	0568	1424
Public Utility Tax	Telecomm Muni Infra Fee	492	480	500	0802	1424
Public Utility Tax	Telecomm Tax - Qtr./Mo.	492	480	550	0412	1544
Public Utility Tax	Telecomm Tax - Qtr./Mo.	492	480	550	0568	1544
Public Utility Tax	Electricity Excise Tax	492	480	630	0001	1497
Public Utility Tax	Electricity Excise Tax	492	480	630	0059	1497
Public Utility Tax	Electricity Excise Tax-Accel.	492	480	635	0059	1499
Public Utility Tax	Elec. Excise Tax-Accel	492	480	635	0001	1499
Public Utility Tax	Elec. Excise Tax-Accel	492	480	635	0059	1499
Pull Tabs and Jar Games Licenses	Pull Tabs & Jar Games Lic.	492	482	000	0085	0423

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Pull Tabs and Jar Games Licenses	Pull Tabs & Jar Games Lic.	492	482	000	0412	0423
Pull Tabs and Jar Games Tax	Pull Tabs and Jar Games Tax	492	484	000	0085	0424
Pull Tabs and Jar Games Tax	Pull Tabs and Jar Games Tax	492	484	000	0412	0424
Real Estate Transfer Tax	Real Estate Transfer Tax	492	490	000	0286	0426
Real Estate Transfer Tax	Real Estate Transfer Tax	492	490	000	0298	0426
Real Estate Transfer Tax	Real Estate Transfer Tax	492	490	000	0299	0426
Third Party Collections Pharmaceutical Assistance Program	Pharmacy-3rd Party Collect	492	507	000	0001	0438
Reimbursement of Audits	IFTA Audit Reimbursements	492	510	950	0012	0443
Riverboat Gambling Tax	Riverboat Wagering Tax	492	532	000	0129	0467
Sale of Land & Structure	Sale of Land & Structures	492	540	000	0338	0471
Sales Tax	Home Rule Municipi Sales Tax	492	545	200	0138	0474
Sales Tax	Municipi Retailers Sales Tax	492	545	200	0401	0474
Sales Tax	Metropo Pier & Expo Auth.	492	545	215	0337	0475
Sales Tax	Home Rule Muni Sales Tax	492	545	225	0401	1331
Sales Tax	County Home Rule Sales Tax	492	545	230	0139	0476
Sales Tax	Metro Pier & Expo Auth-Excel	492	545	230	0337	0476
Sales Tax	County Home Rule	492	545	230	0401	0476
Sales Tax	Non-Home Rule Muni Sales Tax	492	545	240	0088	0477
Sales Tax	Non-Home Rule R O T-Excel	492	545	245	0088	0478
Sales Tax	Home Rule Muni R O T-Excel	492	545	250	0138	0479
Sales Tax	Co Home Rule Sales Tax-Excel	492	545	260	0139	1480
Sales Tax	St Retailer's Occupation Tax	492	545	300	0001	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0005	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0186	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0188	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0189	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0281	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0401	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0515	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0960	0481
Sales Tax	State ROT-2.2%	492	545	305	0960	0482
Sales Tax	State ROT Quarterly/Monthly	492	545	350	0001	0483
Sales Tax	State ROT Quarterly/Monthly	492	545	350	0005	0483
Sales Tax	State ROT Quarterly/Monthly	492	545	350	0186	0483
Sales Tax	State ROT Quarterly/Monthly	492	545	350	0188	0483
Sales Tax	State ROT Quarterly/Monthly	492	545	350	0189	0483
Sales Tax	State ROT Quarterly/Monthly	492	545	350	0281	0483
Sales Tax	State ROT Quarterly/Monthly	492	545	350	0515	0483
Sales Tax	State ROT Quarterly/Monthly	492	545	350	0960	0483
Sales Tax	State ROT Quarter/Month 2.2%	492	545	355	0960	0484
Sales Tax	State ROT-Prepaid	492	545	400	0001	0485
Sales Tax	State ROT-Prepaid	492	545	400	0005	0485
Sales Tax	State ROT-Prepaid	492	545	400	0281	0485
Sales Tax	County Supplement Sales Tax	492	545	400	0401	0485
Sales Tax	State ROT-Prepaid	492	545	400	0515	0485
Sales Tax	State ROT-Prepaid	492	545	400	0960	0485
Sales Tax	Sales ROT-Prepaid 2.2%	492	545	405	0960	0486
Sales Tax	St ROT Prepaid-Quarter/Month	492	545	450	0001	0487
Sales Tax	St ROT Prepaid-Quarter/Month	492	545	450	0005	0487
Sales Tax	St ROT Prepaid-Quarter/Month	492	545	450	0281	0487
Sales Tax	St ROT Prepaid-Quarter/Month	492	545	450	0515	0487
Sales Tax	St ROT Prepaid-Quarter/Month	492	545	450	0960	0487

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Sales Tax	ROT Prepaid-Quarter/Month 2.2%	492	545	455	0960	0488
Sales Tax	Home Rule Munici Soft Drink	492	545	600	0097	0489
Sales Tax	Home Rule Munici Soft Drink	492	545	600	0401	0489
Sales Tax	Salem Civic Center R.O.T.	492	545	660	0513	1419
Sales Tax	Salem CC ROT Accelerated	492	545	670	0513	1420
Sales Tax	County Public Safety Tax	492	545	680	0219	1421
Sales Tax	Public Safety ROT Accel	492	545	690	0219	1422
Unclaimed Property Assets	Unclaimed Property Assets	492	610	000	0001	0518
Private Sales/Used Car Use Tax	Private Sale/Use Car Use Tax	492	620	000	0001	0521
Private Sales/Used Car Use Tax	Private Sale/Use Car Use Tax	492	620	000	0960	0521
Horse Racing Breakage-Arlington Park Race Track,Ltd.	Breakage-Arlington Park Race	492	700	003	0710	0531
Horse Racing Breakage-Balmoral Racing Club,Inc.	Breakage-Balmoral Race Club	492	704	002	0710	0532
Horse Racing Breakage-Fairmont Park-Ogden-Fairmont,Inc.	Breakage-Fairmont Park-Ogden	492	710	002	0710	0534
Horse Racing Breakage-Hawthorne Race Course-Hawthorne Racing Course,Inc.	Breakage-Hawthorne Race Inc	492	712	006	0710	0536
Horse Racing Breakage-Maywood Park Egyptian Trotting Assn.,Inc.	Maywood Park Egyptian Trot	492	714	002	0710	0537
Horse Racing Breakage-Maywood Park Trotting Assn.,Inc.	Breakage-Maywood Park Trot	492	714	004	0710	0538
Horse Racing Breakage-Maywood Park Associates Racing,Inc.	Breakage-Maywood Park Assoc	492	714	006	0710	0539
Horse Racing Breakage-Quad City Downs, Inc.	Breakage-Quad City Downs,	492	715	002	0710	0540
Horse Racing Breakage-Sportsman's Park-Chicago Downs Association Inc.	Sportsman Park-Chicago Downs	492	716	004	0710	0541
Horse Racing Breakage-Sportsman's Park-Fox Valley Trotting Club, Inc.	Sportsman/Park-Fox Val Trot	492	716	006	0710	0542
Horse Racing Breakage-Sportsman's Park-National Jockey Club	Sportsman/Park-Nat'l Jockey	492	716	008	0710	0543
Inter-Track Pari-Mutuel Wagering Tax	InterTrack:Aurora/Maywood	492	730	002	0253	0544
Inter-Track Pari-Mutuel Wagering Tax	InterTrack:Aurora/Crestwood	492	730	004	0253	0545
Inter-Track Pari-Mutuel Wagering Tax	Intertrack:Champaign/Balmoral	492	730	005	0253	0546
Inter-Track Pari-Mutuel Wagering Tax	Intertrack:Chicago/Balmoral	492	730	006	0253	0547
Inter-Track Pari-Mutuel Wagering Tax	Intertrack:Carbondale/Ogden	492	730	007	0253	0548
Inter-Track Pari-Mutuel Wagering Tax	Intertrack:Chicago-Maywood	492	730	008	0253	0549
Inter-Track Pari-Mutuel Wagering Tax	InterTrack:Chicago Hawthorne	492	730	009	0253	0550
Inter-Track Pari-Mutuel Wagering Tax	InterTrack:Danville/Balmoral	492	730	010	0253	0551
Inter-Track Pari-Mutuel Wagering Tax	InterTrack:Effingham/Ogden	492	730	011	0253	0552
Inter-Track Pari-Mutuel Wagering Tax	Inter-Track:Arlington-Weed	492	730	012	0253	0553
Inter-Track Pari-Mutuel Wagering Tax	InterTrack:Joliet/National	492	730	015	0253	0554
Inter-Track Pari-Mutuel Wagering Tax	InterTrack:Oakbrook/Hawthorn	492	730	016	0253	0555
Inter-Track Pari-Mutuel Wagering Tax	InterTrack:Peru/National	492	730	040	0253	0557
Inter-Track Pari-Mutuel Wagering Tax	InterTrack:Quincy/Quad City	492	730	052	0253	0559
Inter-Track Pari-Mutuel Wagering Tax	InterTrack:Rockford/QuadCity	492	730	064	0253	0560
Inter-Track Pari-Mutuel Wagering Tax	Intertrack:Springfield/Ogden	492	730	083	0253	0561
Inter-Track Pari-Mutuel Wagering Tax	Intertrack:Ogden	492	730	085	0253	0562
Inter-Track Pari-Mutuel Wagering Tax	Itertrack:Quad City/Richmond	492	730	088	0253	0563
Inter-Track Pari-Mutuel Wagering Tax	Itertrack:Waukegan/Arlington	492	730	091	0253	0564
Inter-Track Pari-Mutuel Wagering Tax	Intertrack:AltonBelle/Fairmt	492	730	100	0253	0565
Inter-Track Pari-Mutuel Wagering Tax	Intertrack:Blooming/Balmoral	492	730	103	0253	0566

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Inter-Track Pari-Mutuel Wagering Tax	Intertrack:Joliet/Maywood	492	730	105	0253	0567
Federal Government	Housing & Urban Development	492	831	090	0338	0624
Federal Government	Housing & Urban Development	492	831	091	0338	0625
Federal Government	Tennessee Valley Authority	492	831	170	0001	0641
Federal Government	Tennessee Valley Authority	492	831	170	0861	0641
Federal Government	Trans/International Fuel Tax	492	831	183	0012	0646
Federal Government	Motor Fuel Tax Compliance	492	831	184	0012	1490
Fines, Penalties or Violations	Civil Penalties	492	843	013	0007	0783
Fines, Penalties or Violations	Motor Fuel Use Tax	492	843	075	0384	1590
Fines, Penalties or Violations	Unauth Riverboat Winnings	492	843	750	0007	1453
Fund Transfers	General Revenue Fund	492	846	001	0930	0827
Fund Transfers	Repayment/Sports Facility	492	846	009	0001	0828
Fund Transfers	Sports Facilities Tax Trust	492	846	229	0001	0847
Fund Transfers	Local Govt Distributive	492	846	515	0225	0856
Fund Transfers	Replacement Vehicle Tax-St	492	846	915	0001	0867
Licenses, Fees or Registrations	Licenses/Fee or Registration	492	855	000	0286	0915
Licenses, Fees or Registrations	Charitable Games Act	492	855	095	0001	0935
Licenses, Fees or Registrations	Copy Fees	492	855	100	0129	0939
Licenses, Fees or Registrations	Drycleaner Admin Fee	492	855	158	0384	1428
Licenses, Fees or Registrations	Electric Self Assessor	492	855	175	0001	1498
Licenses, Fees or Registrations	Internatl Fuel Tax Agreement	492	855	325	0012	0983
Licenses, Fees or Registrations	Non-International Fuel Tax	492	855	327	0012	0984
Licenses, Fees or Registrations	Occupational License	492	855	438	0129	1031
Licenses, Fees or Registrations	Owners License Boat Gambling	492	855	442	0129	1034
Licenses, Fees or Registrations	Owner Application/Riverboat	492	855	444	0129	1036
Licenses, Fees or Registrations	Pro Rata-Elec. Utility	492	855	479	0571	1491
Licenses, Fees or Registrations	Pharmaceutical Registration	492	855	500	0001	1053
Licenses, Fees or Registrations	Renewal Licenses	492	855	517	0129	1059
Licenses, Fees or Registrations	Renewable Energy Resource	492	855	518	0564	1443
Licenses, Fees or Registrations	Renewable Energy Resource	492	855	518	0925	1443
Licenses, Fees or Registrations	Sale of Tires	492	855	543	0294	1064
Licenses, Fees or Registrations	Drycleaner License	492	855	157	0548	1431
Miscellaneous	Miscellaneous	492	861	000	0001	1121
Private Organizations or Individuals	Private Organiza or Indiv	492	870	000	0286	1200
Private Organizations or Individuals	Private Organiza or Indiv	492	870	000	0563	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	492	877	000	0129	1228
Repayment to State Pursuant to Law	Repayment Pursuant to Law	492	880	000	0286	1243
Repayment to State Pursuant to Law	Returned Petty Cash Fund	492	880	600	0129	1270
Repayment to State Pursuant to Law	Tax Incre Finance Surplus	492	880	615	0001	1272
Unidentified Remittances	Unidentified Remittances	492	891	000	0001	1304
Unidentified Remittances	Unidentified Remittances	492	891	000	0583	1304
Department of State Police	Department of State Police	493	000			
Forfeited or Seized Property	Forfeited or Seized Property	493	071	000	0001	0052
Forfeited or Seized Property	Forfeited or Seized Property	493	071	000	0237	0052
Firearms Owner Identification	FOI (Firearms Owner I.D.)	493	195	000	0001	0112
Firearms Owner Identification	FOI (Firearms Owner I.D.)	493	195	000	0041	0112
Firearms Owner Identification	FOI (Firearms Owner I.D.)	493	195	000	0071	0112
Racetrack Security Police	Racetrack Security Police	493	485	000	0045	0425
State Highway Police	State Highway Police	493	590	000	0001	0514
Court and Anti Trust Distributions	Court & Anti-Trust Dist	493	820	000	0878	0582
Federal Government	Army, Department of	493	831	056	0906	0605

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Education, Department of	493	831	058	0904	0607
Federal Government	Environmental Protection Agn	493	831	060	0906	0608
Federal Government	Health and Human Services	493	831	075	0001	0618
Federal Government	Housing & Urban Development	493	831	090	0906	0624
Federal Government	Justice, Department of	493	831	110	0520	0629
Federal Government	Justice, Department of	493	831	110	0906	0629
Federal Government	Justice, Department of	493	831	110	0001	0629
Federal Government	Justice, Department of	493	831	110	0904	0629
Federal Government	Transportation/NHTSA	493	831	140	0904	0635
Fed Monies Via Other Illinois Agency	Criminal Justice Trust	493	840	488	0904	0724
Fed Monies Via Other Illinois Agency	Women,Infant & Children Fund	493	840	700	0906	0738
Fines, Penalties or Violations	Drug Asset Forfeiture	493	843	033	0514	1343
Fines, Penalties or Violations	Circuit Clerk	493	843	910	0001	0821
Fines, Penalties or Violations	Circuit Clerk	493	843	910	0152	0821
Fines, Penalties or Violations	Circuit Clerk	493	843	910	0878	0821
Fines, Penalties or Violations	Overweight Fines/Crt Clerk	493	843	935	0011	0825
Fines, Penalties or Violations	Overweight Fines/Crt Clerk	493	843	935	0455	0825
Fund Transfers	General Revenue Fund	493	846	001	0503	0827
Licenses, Fees or Registrations	Licenses/Fee or Registration	493	855	000	0152	0915
Licenses, Fees or Registrations	Accident Reports	493	855	015	0001	0920
Licenses, Fees or Registrations	Sex Crime Offenders	493	855	078	0535	1413
Licenses, Fees or Registrations	Laboratory Fees	493	855	355	0222	0989
Licenses, Fees or Registrations	Federal Government	493	855	831	0906	1105
Licenses, Fees or Registrations	Analysis Fee/Circuit Clerk	493	855	910	0537	1452
Local Illinois Governmental Units	Cities, Counties, Etc.	493	858	020	0376	1116
Local Illinois Governmental Units	Cities, Counties, Etc.	493	858	020	0906	1116
Local Illinois Governmental Units	School Districts	493	858	040	0906	1119
Local Illinois Governmental Units	Training Expenses	493	858	180	0906	1120
Other Illinois State Agency	General Revenue Fund	493	864	001	0904	1128
Other Illinois State Agency	Employment Security	493	864	052	0906	1417
Other Illinois State Agency	State Gaming Fund	493	864	129	0906	1136
Other Illinois State Agency	Motor Vehicle Theft Prevent	493	864	156	0376	1137
Other Illinois State Agency	State's Attorneys Appell Prosecutor	493	864	295	0906	1140
Other Illinois State Agency	Attorney General	493	864	340	0906	1143
Other Illinois State Agency	Secretary of State	493	864	350	0906	1144
Other Illinois State Agency	State Treasurer	493	864	370	0906	1145
Other Illinois State Agency	Agriculture,Department of	493	864	406	0906	1147
Other Illinois State Agency	Children & Family Services	493	864	418	0906	1149
Other Illinois State Agency	Natural Resources	493	864	422	0906	1151
Other Illinois State Agency	Dept of Corrections	493	864	426	0906	1372
Other Illinois State Agency	Il State Toll Highway Auth	493	864	455	0906	1153
Other Illinois State Agency	State Lottery	493	864	458	0906	1154
Other Illinois State Agency	DHS/DMHDD Police Services	493	864	462	0906	1155
Other Illinois State Agency	DNR/Mines&Minerals	493	864	472	0906	1156
Other Illinois State Agency	Professional Regulation	493	864	475	0906	1157
Other Illinois State Agency	Public Aid	493	864	478	0906	1158
Other Illinois State Agency	Public Aid	493	864	482	0906	1159
Other Illinois State Agency	Revenue	493	864	492	0906	1160
Other Illinois State Agency	Transportation	493	864	494	0906	1162
Other Illinois State Agency	Illinois Commerce Commission	493	864	524	0906	1164
Other Illinois State Agency	Environmental Protection Agn	493	864	532	0906	1166
Other Illinois State Agency	Historic Preservation Agency	493	864	541	0906	1167
Other Illinois State Agency	Criminal Justice Inform	493	864	546	0906	1168

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Other Illinois State Agency	Violence Prevention Authority	493	864	559	0906	1558
Other Illinois State Agency	Liquor Control Commission	493	864	567	0906	1169
Other Illinois State Agency	Law Enforcement Standards	493	864	569	0906	1170
Other Illinois State Agency	Illinois Racing Board	493	864	579	0906	1171
Other Illinois State Agency	State Fire Marshal	493	864	592	0906	1173
Other Illinois State Agency	Eastern Illinois University	493	864	612	0906	1175
Other Illinois State Agency	Western Illinois University	493	864	628	0906	1178
Other Illinois State Agency	Illinois State University	493	864	636	0906	1430
Other Illinois State Agency	Southern Illinois University	493	864	664	0906	1181
Other Illinois State Agency	University of Illinois	493	864	676	0906	1182
Other States	Other States	493	867	000	0906	1194
Private Organizations or Individuals	Private Organiza or Indiv	493	870	000	0906	1200
Private Organizations or Individuals	Private Organiza or Indiv	493	870	000	0986	1200
Private Organizations or Individuals	Movie Companies	493	870	025	0906	1203
Reimb. Cost incurred for Federal Govt.	Reim/Cost on Behalf of Other	493	878	150	0906	1235
Repayment to State Pursuant to Law	Repay Per Law/Restitutions	493	880	000	0001	1243
Repayment to State Pursuant to Law	Missing & Exploited Children	493	880	300	0986	1251
Repayment to State Pursuant to Law	Returned Petty Cash Fund	493	880	600	0001	1270
Repayment to State Pursuant to Law	Restitutions	493	880	725	0001	1283

Department of Transportation	Department of Transportation	494	000			
Loan Repayments	Loan Repayments	494	355	000	0936	0295
Loan Repayments	Rail Freight Loan Program	494	355	075	0001	0298
Repayment to State by Northwest Suburban Mass Transit	Repay/NW Suburban Mass Trans	494	528	000	0001	0458
Response Action Contractors Indemnification Act	Response Action Contractors	494	537	000	0213	0469
Safety Vehicle Inspection	Safety Vehicle Inspection	494	538	000	0011	0470
Sale of Used Motor Vehicles and Off Road Equipment	Sale of Used Autos & Equip	494	541	000	0011	0473
Federal Government	Emergency Management Agency	494	831	068	0011	0613
Federal Government	Natl Traffic Safety Admin	494	831	140	0011	0635
Federal Government	Transportation, Department	494	831	180	0011	0643
Federal Government	Transportation, Department	494	831	180	0095	0643
Federal Government	Aeronautics Admin Cost Reim	494	831	181	0011	0644
Federal Government	Trans/Railroad Admin	494	831	182	0433	0645
Federal Government	Trans/Railroad Admin	494	831	182	0001	0645
Federal Government	Trans/Railroad Admin	494	831	182	0936	0645
Federal Government	Urban Mass Transit	494	831	196	0001	0650
Federal Government	Urban Mass Transit	494	831	196	0853	0650
Fines, Penalties or Violations	Hazardous Materials Penalty	494	843	058	0011	0792
Fund Transfers	General Revenue Fund	494	846	001	0011	0827
Licenses, Fees or Registrations	Copy Fees	494	855	100	0046	0939
Licenses, Fees or Registrations	Highway Traffic & Signs	494	855	275	0011	0980
Licenses, Fees or Registrations	Pilot Registrations	494	855	470	0046	1041
Local Illinois Governmental Units	Local IL Governmental Units	494	858	000	0011	1114
Local Illinois Governmental Units	Airport Authority	494	858	010	0095	1115
Local Illinois Governmental Units	Property Sales, City, Cnty	494	858	020	0011	1116
Miscellaneous	Miscellaneous	494	861	000	0001	1121
Miscellaneous	Miscellaneous	494	861	000	0011	1121
Other Illinois State Agency	Other IL State Agencies	494	864	000	0309	1127
Other States	Other States/Missouri	494	867	500	0011	1435

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Private Organizations or Individuals	Private Organiza or Indiv	494	870	000	0011	1200
Private Organizations or Individuals	Private Organiza or Indiv	494	870	000	0863	1200
Program Revenue	Loan Repayment	494	874	100	0265	1215
Reimb. Cost incurred for Federal Govt.	Reim/Cost on Behalf of Other	494	878	000	0001	1234
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	494	879	000	0853	1240
Repayment to State Pursuant to Law	Federal/Local Airport	494	880	095	0101	1249
Repayment to State Pursuant to Law	Damage & Worker's Comp Claim	494	880	250	0011	1250
Repayment to State Pursuant to Law	Rail Freight Repayment	494	880	585	0101	1439
Repayment to State Pursuant to Law	Returned Petty Cash Fund	494	880	600	0011	1270
Veterans Affairs	Veterans Affairs	497	000			
Federal Government	Health & Human Services	497	831	075	0619	0618
Federal Government	Health & Human Services	497	831	075	0980	0618
Federal Government	Veteran's Administration	497	831	200	0272	0653
Federal Government	Veteran's Administration	497	831	200	0283	0653
Federal Government	Veteran's Administration	497	831	200	0447	0653
Federal Government	Veteran's Administration	497	831	200	0619	0653
Federal Government	Veteran's Administration	497	831	200	0980	0653
Licenses, Fees or Registrations	Patient Fees	497	855	450	0272	1038
Licenses, Fees or Registrations	Patient Fees	497	855	450	0273	1038
Licenses, Fees or Registrations	Patient Fees	497	855	450	0619	1038
Licenses, Fees or Registrations	Patient Fees	497	855	450	0980	1038
Miscellaneous	Miscellaneous	497	861	000	0619	1121
Miscellaneous	Miscellaneous	497	861	000	0001	1121
Miscellaneous	Miscellaneous	497	861	000	0308	1121
Miscellaneous	Miscellaneous	497	861	000	0617	1121
Other Illinois State Agency	Public Aid	497	864	478	0501	1158
Private Organizations or Individuals	Private Organiza or Indiv	497	870	000	0980	1200
Private Organizations or Individuals	Third Part Liability	497	870	080	0619	1205
Private Organizations or Individuals	Third Part Liability	497	870	080	0980	1205
Repayment to State for Jury Duty and Personal Phone Calls	Jury Duty, Phone Calls	497	877	000	0447	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	497	877	000	0980	1228
Repayment to State for Jury Duty and Personal Phone Calls	Manteno Veterans Home	497	877	010	0001	1229
Repayment to State for Jury Duty and Personal Phone Calls	Field Services	497	877	015	0001	1230
Repayment to State for Jury Duty and Personal Phone Calls	Quincy Veterans Home	497	877	020	0001	1231
Repayment to State for Jury Duty and Personal Phone Calls	LaSalle Veterans Home	497	877	025	0001	1232
Reimburse Costs incurred by Fed. Govt.	Veterans Administration	497	878	831	0980	1236
Repayment to State Pursuant to Law	Repayment Pursuant to Law	497	880	000	0272	1243
Reimbursements	Reimburse. Of Prior Costs	497	890	000	0447	1524
Illinois Arts Council	Illinois Arts Council	503	000			
Federal Government	Nat'l Endowment for the Arts	503	831	145	0657	0636
Miscellaneous	Miscellaneous	503	861	000	0001	1121
Banks & Trust Companies, Commissioner of	Banks & Trust Companies	505	000			
Fines, Penalties or Violations	Fines, Penalties or Violations	505	843	000	0001	0780

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fines, Penalties or Violations	Fines, Penalties or Violations	505	843	000	0386	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	505	843	000	0643	0780
Licenses, Fees or Registrations	Reim/Jury Duty & Phone Calls	505	855	000	0795	1228
Licenses, Fees or Registrations	Check Printer Fees	505	855	086	0795	1602
Licenses, Fees or Registrations	Examination Fees,Banking	505	855	160	0795	0953
Licenses, Fees or Registrations	Examination Fees,EDP	505	855	162	0795	0954
Licenses, Fees or Registrations	Corporate Fiduciary Reg	505	855	165	0795	0955
Licenses, Fees or Registrations	Examination Fees-International	505	855	170	0795	1603
Licenses, Fees or Registrations	Miscellaneous	505	855	415	0562	1015
Licenses, Fees or Registrations	Miscellaneous	505	855	415	0849	1015
Licenses, Fees or Registrations	Miscellaneous-Banking	505	855	416	0795	1016
Licenses, Fees or Registrations	Mortgage Banking Full Serv	505	855	417	0244	1017
Licenses, Fees or Registrations	Miscellaneous-Trust	505	855	418	0795	1018
Licenses, Fees or Registrations	Mortgage Banking Exam	505	855	419	0244	1019
Licenses, Fees or Registrations	Mortgage Banking Fees	505	855	421	0244	1021
Licenses, Fees or Registrations	Original Registrations	505	855	435	0850	1030
Licenses, Fees or Registrations	Original & Renewal License	505	855	440	0562	1032
Licenses, Fees or Registrations	Original & Renewal License	505	855	440	0386	1032
Licenses, Fees or Registrations	Original & Renewal License	505	855	440	0629	1032
Licenses, Fees or Registrations	Original & Renewal License	505	855	440	0641	1032
Licenses, Fees or Registrations	Savings & Loan Exam	505	855	555	0244	1065
Licenses, Fees or Registrations	Savings & Loan Super. Fees	505	855	557	0244	1066
Licenses, Fees or Registrations	Corporate Fiduciary Reg	505	855	638	0795	1627
Licenses, Fees or Registrations	Misc.-Information Systems	505	855	818	0795	1604
Licenses, Fees or Registrations	Misc.-International	505	855	819	0795	1605
Miscellaneous	Miscellaneous	505	861	000	0244	1121
Miscellaneous	Miscellaneous	505	861	000	0386	1121
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	505	877	000	0795	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	505	877	000	0850	1228
Bureau of the Budget	Bureau of the Budget	507	000			
Miscellaneous	Miscellaneous	507	861	000	0001	1121
Repayment to State Pursuant to Law	Build Illinois Escrow	507	880	040	0001	1593
Capital Development Board	Capital Development Board	511	000			
Damage Claim Recovery	Damage Claim Recovery	511	105	000	0001	0065
Damage Claim Recovery	Damage Claim Recoveries	511	105	000	0101	0065
Damage Claim Recovery	Damage Claim Recovery	511	105	000	0617	0065
Junior College	Junior College	511	320	000	0617	0281
Response Action Contractors Indemnification Act	Response Action Contractors	511	537	000	0213	0469
Federal Government	Defense,Department of	511	831	055	0617	0604
Federal Government	HEW/Educ Annual Interest	511	831	083	0101	0623
Federal Government	HEW General Assistance Reim	511	831	083	0617	0623
Fed Gov Via Local Ill Govt Units	Universities	511	834	500	0617	0698
Fed Monies Via Other Illinois Agency	Via Other Il State Agency	511	840	000	0617	0702
Licenses, Fees or Registrations	Copy Fees	511	855	100	0215	0939
Licenses, Fees or Registrations	Contract Administration	511	855	127	0215	0943
Miscellaneous	Miscellaneous	511	861	000	0617	1121
Miscellaneous	Miscellaneous	511	861	000	0001	1121
Miscellaneous	Miscellaneous	511	861	000	0543	1121

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State Pursuant to Law	Repayment to State/EPA	511	880	532	0101	1501
Repayment to State Pursuant to Law	Tri-City Regional Port Dist	511	880	700	0001	1282
Civil Service Commission	Civil Service Commission	517	000			
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	517	877	000	0001	1228
Commerce Commission	Commerce Commission	524	000			
Intra-State Gross Revenue Tax for Public Utilities	Intra-State Revenue Tax/P.U.	524	310	000	0059	0279
Intra-State Gross Revenue Tax for Public Utilities	Intra-State Revenue Tax/P.U.	524	310	000	0401	0279
Intra-State Gross Revenue Tax for Motor Carrier	Intra-State Rev Tax/Carriers	524	315	000	0018	0280
Public Utility Tax	QSWF Tax Credit Repayment	524	480	050	0001	1601
Public Utility Tax	QSWF Tax Credit Repayment	524	480	050	0059	1601
Federal Government	Commerce, Department of	524	831	050	0818	0600
Federal Government	Transportation, Department	524	831	180	0059	0643
Fines, Penalties or Violations	Civil Penalties	524	843	012	0018	0782
Licenses, Fees or Registrations	Copying (General)	524	855	100	0059	0939
Licenses, Fees or Registrations	Current Year	524	855	140	0018	0948
Licenses, Fees or Registrations	Base State II/Interstate Reg	524	855	201	0018	0960
Licenses, Fees or Registrations	Interstate Registrations	524	855	202	0018	0961
Licenses, Fees or Registrations	Base State/Interstate	524	855	203	0018	1438
Licenses, Fees or Registrations	Securities Issuance Fee	524	855	569	0059	1071
Miscellaneous	Miscellaneous	524	861	000	0018	1121
Miscellaneous	Miscellaneous	524	861	000	0059	1121
Miscellaneous	Miscellaneous	524	861	000	0001	1121
Miscellaneous	Miscellaneous	524	861	000	0011	1121
Miscellaneous	Miscellaneous	524	861	000	0054	1121
Repayment to State Pursuant to Law	Telephone Utilities	524	880	705	0059	1473
Drycleaners Environmental Response Council	Drycleaners Environmental Response Council	525	000			
Fund Transfers	Drycleaners Environmental Resp.	525	846	548	0606	1568
Drycleaner Insurance Premium	Drycleaner Insurance Premium	525	304	000	0548	1595
Licenses, Fees or Registrations	Drycleaner Late Payment Fees	525	855	159	0548	1594
Comprehensive Health Insurance Board	Comprehensive Health Insurance	527	000			
Local Funds	Local Funds	527	373	000	0177	0300
Court of Claims	Court of Claims	528	000			
Federal Government	Justice, Department of	528	831	110	0001	0629
Federal Government	Justice, Department of	528	831	110	0434	0629
Licenses, Fees or Registrations	Filing Fees	528	855	200	0001	0959
Miscellaneous	Miscellaneous	528	861	000	0001	1121
Environmental Protection Agency Trust Fund Commission	Environmental Protection Agency Trust Fund Commission	531	000			
Fines, Penalties or Violations	Civil Penalties	531	843	012	0845	0782
Fines, Penalties or Violations	Interest	531	843	061	0845	0794
Private Organizations or Individuals	Private Organiza or Indiv	531	870	000	0845	1200

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Environmental Protection Agency	Environmental Protection Agency	532	000			
Hazardous Waste Cost Recoveries	Hazard Waste Cost Recoveries	532	238	000	0828	0127
Loan Repayments	Loan Repayments-Interest	532	355	025	0270	0296
Loan Repayments	Interest/Drinking Water	532	355	035	0270	1564
Loan Repayments	Loan Repayments-Principal	532	355	050	0270	0297
Loan Repayments	Principal/Drinking Water	532	355	060	0270	1565
Program Income	Grantee Income Interest	532	472	150	0074	0398
Response Action Contractors Indemnifications Act	Response Action Contractors	532	537	000	0213	0469
Court and Anti-Trust Distribution	Court & Anti-Trust Dist	532	820	000	0001	0582
Court and Anti-Trust Distribution	Court & Anti-Trust Dist	532	820	000	0074	0582
Court and Anti-Trust Distribution	Court & Anti-Trust Dist	532	820	000	0828	0582
Federal Government	Environmental Protection Agn	532	831	060	0065	0608
Federal Government	Environmental Protection Agn	532	831	060	0214	0608
Federal Government	Environmental Protection Agn	532	831	060	0270	0608
Fed. Monies via Other State Agency	Great Lakes Commission	532	837	095	0065	1502
Fines, Penalties or Violations	Interest	532	843	061	0828	0794
Fines, Penalties or Violations	Landfill Surety Bond Forfeit	532	843	064	0945	0795
Fines, Penalties or Violations	Pollution Control Fines	532	843	100	0001	0803
Fines, Penalties or Violations	Toxic Waste Release	532	843	603	0944	1496
Fund Transfers	General Revenue Fund	532	846	001	0270	0827
Fund Transfers	Anti-Pollution Fund	532	846	551	0270	0858
Fund Transfers	Build Illinois Bond Fund	532	846	214	0828	1628
Fund Transfers	Build Illinois Bond Fund	532	846	971	0828	1628
Licenses, Fees or Registrations	Licenses/Fee or Registration	532	855	000	0049	0915
Licenses, Fees or Registrations	Air Pollute Emission Permits	532	855	032	0091	0925
Licenses, Fees or Registrations	Air Pollution Operating	532	855	065	0944	0926
Licenses, Fees or Registrations	Hazardous Waste Sites	532	855	265	0828	0976
Licenses, Fees or Registrations	Hazardous Waste Research	532	855	265	0840	0976
Licenses, Fees or Registrations	Hazardous Waste Disposal Fac	532	855	268	0944	0977
Licenses, Fees or Registrations	Lending Inst Insurance Fees	532	855	335	0676	0985
Licenses, Fees or Registrations	Laboratory Fees	532	855	355	0336	0989
Licenses, Fees or Registrations	Laboratory Fees	532	855	355	0288	0989
Licenses, Fees or Registrations	Manifest	532	855	402	0944	1003
Licenses, Fees or Registrations	PIMW-Manifests	532	855	485	0944	1048
Licenses, Fees or Registrations	PIMW-Hauler Fees	532	855	486	0944	1049
Licenses, Fees or Registrations	PIMW-Transport Fees	532	855	487	0944	1050
Licenses, Fees or Registrations	Public Water Supply Operator	532	855	500	0944	1053
Licenses, Fees or Registrations	Public Water Supply Operator	532	855	501	0944	1541
Licenses, Fees or Registrations	Public Water Supply Const	532	855	503	0944	1054
Licenses, Fees or Registrations	Sanitary Landfill	532	855	567	0089	1069
Licenses, Fees or Registrations	Sewer Construction Permits	532	855	568	0944	1070
Licenses, Fees or Registrations	Snowmobile License	532	855	570	0866	1072
Licenses, Fees or Registrations	Sanitary Landfill	532	855	570	0078	1401
Licenses, Fees or Registrations	Special Waste Hauling Permit	532	855	578	0840	1075
Licenses, Fees or Registrations	Special Waste Hauling Fees	532	855	578	0944	1075
Licenses, Fees or Registrations	Solid Waste Site Operator	532	855	585	0282	1078
Licenses, Fees or Registrations	Vehicle Emissions Inspec Fee	532	855	595	0963	1570
Licenses, Fees or Registrations	Toxic Chemical Release	532	855	613	0944	1086
Licenses, Fees or Registrations	Uniform Hazard Waste	532	855	701	0944	1495
Licenses, Fees or Registrations	Used Tire Storage Site	532	855	720	0944	1093
Local Illinois Governmental Units	Local IL Governmental Units	532	858	000	0270	1114
Miscellaneous	Miscellaneous	532	861	000	0879	1121

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Miscellaneous	Miscellaneous	532	861	000	0001	1121
Miscellaneous	Miscellaneous	532	861	000	0065	1121
Miscellaneous	Miscellaneous	532	861	000	0288	1121
Other Illinois State Agency	Road Fund	532	864	011	0065	1129
Other Illinois State Agency	Road Fund	532	864	011	0963	1129
Other Illinois State Agency	Environment Protection Trust	532	864	845	0074	1185
Private Organizations or Individuals	Private Organiza or Indiv	532	870	000	0074	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0001	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0065	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0072	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0074	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0078	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0089	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0091	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0270	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0288	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0294	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0765	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0828	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0944	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0963	1228
Repayment to State Pursuant to Law	Repayment Pursuant to Law	532	880	000	0078	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	532	880	000	0294	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	532	880	000	0828	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	532	880	000	0944	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	532	880	858	0270	1284
Repayment to State Pursuant to Law	Lcl Govt/Drinking Water	532	880	868	0270	1566
Guardianship and Advocacy Comm.	Guardianship & Advocacy Comm.	537	000			
Licenses, Fees or Registrations	Licenses/Fee or Registration	537	855	000	0297	0915
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	537	877	000	0001	1228
Illinois Farm Development Authority	Illinois Farm Development Auth.	538	000			
Loan Repayments	Loan Repayments	538	355	000	0995	0295
Repayment of Loan Guarantees	Repay Loan Guaran-Principal	538	524	050	0205	0456
Repayment of Loan Guarantees	Repay Loan Guaran-Principal	538	524	050	0994	0456
Fund Transfers	General Revenue Fund	538	846	001	0994	0827
Health Care Cost Containment Council	Health Care Cost Containment Council	540	000			

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Private Organizations or Individuals	Private Organiza or Indiv	540	870	000	0209	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	540	877	000	0001	1228
Historic Preservation Agency	Historic Preservation Agency	541	000			
Concessionaire Revenue	Concession Revenue	541	090	000	0538	0056
Federal Government	Emergency Management Agency	541	831	068	0538	0613
Federal Government	Interior, Department of	541	831	100	0538	0626
Federal Government	Interior/Historic Preserv	541	831	101	0538	0627
Federal Government	Interior/National Park Serv	541	831	102	0538	0628
Federal Government	Nat'l Endowment for Humanity	541	831	147	0538	0637
Federal Program Income	Conference Fees	541	841	090	0538	0756
Licenses, Fees or Registrations	Camping Fees	541	855	060	0538	0931
Miscellaneous	Miscellaneous	541	861	000	0001	1121
Other Illinois State Agency	Governor's Office	541	864	310	0538	1141
Other Illinois State Agency	Lt. Governor	541	864	330	0538	1142
Other Illinois State Agency	Secretary of State	541	864	350	0538	1144
Other Illinois State Agency	Commerce & Community Affairs	541	864	420	0538	1150
Private Organizations or Individuals	Private Organiza or Indiv	541	870	000	0538	1200
Private Organizations or Individuals	Donation Box	541	870	210	0538	1208
Rental Income	Property	541	876	500	0538	1225
Rental Income	Underground Parking	541	876	700	0538	1227
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	541	877	000	0001	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	541	877	000	0538	1228
Repayment to State Pursuant to Law	Repayment Pursuant to Law	541	880	000	0538	1243
Repayment to State Pursuant to Law	Returned Petty Cash	541	880	600	0001	1270
Subscription or Publication Sales	Books/Magazine & Periodicals	541	888	005	0538	1290
Subscription or Publication Sales	Copy Petitions & Materials	541	888	100	0538	1303
Commission on Human Rights	Commission on Human Rights	542	000			
Private Organizations or Individuals	Private Organiza or Indiv	542	870	000	0001	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	542	877	000	0001	1228
Illinois Criminal Justice Information Authority	Illinois Criminal Justice Information Authority	546	000			
Federal Government	U.S. Dept of Justice	546	831	110	0581	0629
Federal Government	Law Enforcement Admin	546	831	130	0488	0632
Fed Monies Via Other Illinois Agency	DCFS Juvenile Justice Trust	546	840	911	0488	0747
Licenses, Fees or Registrations	Motor Vehicle Insurers	546	855	423	0156	1022
Local Illinois Governmental Units	Local IL Governmental Units	546	858	000	0335	1114
Local Illinois Governmental Units	Local IL Governmental Units	546	858	000	0886	1114
Miscellaneous	Miscellaneous	546	861	000	0001	1121
Miscellaneous	Miscellaneous	546	861	000	0477	1121
Other Illinois State Agency	Other Il State Agencies	546	864	000	0886	1127
Other Illinois State Agency	General Revenue Fund	546	864	001	0886	1128
Other Illinois State Agency	Secretary of State	546	864	350	0886	1144
Other Illinois State Agency	Natural Resources	546	864	422	0886	1151
Other Illinois State Agency	State Police	546	864	493	0886	1161
Private Organizations or Individuals	Private Organiza or Indiv	546	870	000	0335	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	546	877	000	0001	1228

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Illinois Educational Labor Relations Bd.	IL Educational Labor Relations Bd.	548	000			
Fair Share Dues From Non-Members	Fair Share Dues Non Member	548	185	000	0996	0109
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	548	877	000	0001	1228
Illinois Municipal Retirement System	Illinois Municipal Retirement Sys.	553	000			
Contributions by Employer	Contributions by Employer	553	815	000	0475	0577
State Board of Investments		555	000			
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	555	877	000	0529	1228
Illinois Rural Bond Bank	Illinois Rural Bond Bank	556	000			
Rental Income	Program Income	556	876	000	0119	1217
Illinois Toll Highway Authority	Illinois Toll Highway Authority	557	000			
Tolls	Tolls	557	600	000	0455	0516
Bond Issue Proceeds	Bond Issue Proceeds	557	803	000	0455	0571
Investment Income	Investment Income	557	852	000	0056	0870
Investment Income	Investment Income	557	852	000	0455	0870
Miscellaneous	Miscellaneous	557	861	000	0455	1121
Miscellaneous	Miscellaneous	557	861	000	0312	1121
Other Illinois State Agency	Transportation	557	864	494	0455	1162
Illinois Planning Council on Developmental Disabilities	Illinois Planning Council on Development Disabilities	558	000			
Federal Government	Health and Human Services	558	831	075	0131	0618
Fed Monies Via Other Illinois Agency	Vocational Rehabilitation	558	840	081	0131	0710
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	558	840	561	0131	0728
Other Illinois State Agency	Mental Health	558	864	462	0131	1155
Private Organizations or Individuals	Private Organiza or Indiv	558	870	000	0131	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	558	877	000	0131	1228
Violence Prevention Authority	Violence Prevention Authority	559	000			
Other State Agencies	General Revenue Fund	559	864	001	0184	1128
Private Organizations or Individuals	Private Organizations	559	870	000	0184	1200
Industrial Commission	Industrial Commission	563	000			
Employer Payments for Injured Employees	Employer Pay/Employee Comp	563	157	000	0431	0104
One/Half Percent of Compensation Payment Made by Employers	1/2% Comp Pd Employer	563	422	000	0685	0344
Self Insurers Assessments	Self-Insured Employers	563	565	010	0940	0499
Self Insurers Assessments	Surety Bonds	563	565	020	0124	0500
Self Insurers Assessments	Self-Insured Group or Assoc	563	565	020	0939	0500
Fines, Penalties or Violations	Fines, Penalties, Violations	563	843	000	0534	0780
Licenses, Fees or Registrations	Self Insurance	563	855	566	0274	1533
Licenses, Fees or Registrations	Self-Insurance	563	855	567	0274	1069
Miscellaneous	Miscellaneous	563	861	000	0001	1121

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Liquor Control Commission	Liquor Control Commission	567	000			
Fines, Penalties or Violations	Fines/Penalty or Violations	567	843	000	0001	0780
Fund Transfers	General Revenue Fund	567	846	001	0821	0827
Fund Transfers	Youth Alcohol & Substance	567	846	128	0821	0845
Licenses, Fees or Registrations	Liquor Licenses	567	855	390	0821	0996
Licenses, Fees or Registrations	Duplicate Liquor Licenses	567	855	393	0001	0997
Miscellaneous	Miscellaneous	567	861	000	0001	1121
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	567	877	000	0821	1228
Repayment to State Pursuant to Law	Returned Petty Cash Fund	567	880	600	0821	1270
Illinois Law Enforcement Training and Standards Board	Illinois Law Enforcement Training and Standards Board	569	000			
Federal Government	Justice, Department of	569	831	110	0923	0629
Fed Monies Via Other Illinois Agency	Criminal Justice Trust Fund	569	840	488	0923	0724
Fed Monies Via Other Illinois Agency	DCFS Juvenile Justice Trust	569	840	911	0923	0747
Licenses, Fees or Registrations	Academy Training Fees	569	855	005	0517	1511
Licenses, Fees or Registrations	Application Fees	569	855	042	0517	0928
Licenses, Fees or Registrations	Entrants Fees	569	855	154	0517	1510
Miscellaneous	Miscellaneous	569	861	000	0879	1121
Miscellaneous	Miscellaneous	569	861	000	0796	1121
Other Illinois State Agency	Motor Vehicle Theft Prevent	569	864	156	0379	1137
Other Illinois State Agency	Il Crimin Justice Info Auth	569	864	546	0923	1168
Other Illinois State Agency	Violent Crime Victims	569	864	929	0823	1186
Prairie State 2000 Authority	Prairie State 2000 Authority	575	000			
Loan Repayments	Loan Repayments-Interest	575	355	025	0001	0296
Loan Repayments	Loan Repayments-Principal	575	355	050	0001	0297
Pollution Control Board	Pollution Control Board	577	000			
Licenses, Fees or Registrations	Licenses/Fee or Registration	577	855	000	0277	0915
Miscellaneous	Miscellaneous	577	861	000	0059	1121
Other Illinois State Agency	Environment Protection Trust	577	864	845	0207	1185
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	577	877	000	0001	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	577	877	000	0277	1228
Subscription or Publication Sales	Opinion Sales	577	888	030	0277	1296
Subscription or Publication Sales	Opinion Subscriptions	577	888	040	0277	1386
Subscription or Publication Sales	Public Health-Formulary	577	888	042	0014	1297
Prisoner Review Board	Prisoner Review Board	578	000			
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	578	877	000	0001	1228
Racing Board	Racing Board	579	000			
Admission Tax	Admission Tax	579	015	000	0280	0001
Admission Tax	Admis Tax-Harness Racing	579	015	100	0001	0002
Uncashed Pari-mutuel Tickets	Uncashed Pari-mutual Tickets	579	605	300	0036	0517
Fines, Penalties or Violations	Horsemen-Thoroughbred	579	843	120	0001	0806
Licenses, Fees or Registrations	Annual Charity Assessment	579	855	037	0271	1364
Licenses, Fees or Registrations	Fingerprint Cards	579	855	222	0248	1385
Licenses, Fees or Registrations	Horsemen-Thoroughbred	579	855	300	0001	1365

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Thoroughbred Racing	579	855	600	0001	1368
Miscellaneous	Miscellaneous	579	861	000	0001	1121
Property Tax Appeal Board	Property Tax Appeal Board	580	000			
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	580	877	000	0001	1228
Subscription or Publication Sales	Books/Magazine & Periodicals	580	888	005	0001	1290
State Board of Education	State Board of Education	586	000			
Loan Repayments	Loan Repayments	586	355	000	0605	0295
Loan Repayments	Loan Repayments-Interest	586	355	025	0569	0296
Loan Repayments	Loan Repayments-Interest	586	355	025	0130	0296
Loan Repayments	Loan Repayments-Principal	586	355	050	0569	0297
Loan Repayments	Loan Repayments-Principal	586	355	050	0130	0297
Federal Government	Agriculture, Department of	586	831	010	0410	0594
Federal Government	Education, Department of	586	831	058	0561	0607
Federal Government	Education, Department of	586	831	058	0734	0607
Federal Government	Education, Department of	586	831	058	0794	0607
Federal Government	Health and Human Services	586	831	075	0239	0618
Federal Government	Labor, Department of	586	831	120	0392	0630
Federal Government	National Community Service	586	831	133	0183	0634
Federal Government	Nat. Comm Ser. Grant	586	831	133	0343	0634
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	586	840	561	0502	0728
Fed Monies Via Other Illinois Agency	ISP Federal Project Fund	586	840	904	0561	1573
Fed Monies Via Other Illinois Agency	Job Training Partnership	586	840	913	0656	0748
Federal Program Income	Federal Program Income	586	841	000	0410	0752
Fed Govt Indirect Cost Reimbursement	US Department of Agriculture	586	842	010	0001	0765
Fed Govt Indirect Cost Reimbursement	Education, US Department of	586	842	057	0001	0768
Fed Govt Indirect Cost Reimbursement	Health & Human Services	586	842	075	0001	0771
Fed Govt Indirect Cost Reimbursement	Labor, Dept. of	586	842	120	0001	0774
Fed Govt Indirect Cost Reimbursement	ISBE Fed Nat'l Comm Serv	586	842	183	0001	0776
Fed Govt Indirect Cost Reimbursement	SBE & Job Training Partners	586	842	656	0001	0779
Fines, Penalties or Violations	Interest Penalty	586	843	061	0569	0794
Fund Transfers	General Revenue Fund	586	846	001	0605	0827
Fund Transfers	General Revenue Fund	586	846	001	0502	0827
Fund Transfers	General Revenue Fund	586	846	001	0567	0827
Fund Transfers	School Technology Revolving Loan	586	846	568	0569	1574
Licenses, Fees or Registrations	Licenses, Fees or Registrations	586	855	000	0579	0915
Licenses, Fees or Registrations	Educational Network Fees	586	855	153	0544	1449
Licenses, Fees or Registrations	H. S. Equivalency Testing	586	855	272	0161	0979
Licenses, Fees or Registrations	Private Business Schools	586	855	480	0001	1046
Licenses, Fees or Registrations	Private Business Schools	586	855	480	0578	1046
Licenses, Fees or Registrations	School Bus Drivers	586	855	558	0162	1067
Licenses, Fees or Registrations	Teacher's Certification	586	855	590	0001	1080
Licenses, Fees or Registrations	Teacher's Certification	586	855	590	0016	1080
Licenses, Fees or Registrations	Teacher's Certification	586	855	590	0159	1080
Licenses, Fees or Registrations	Transfer of Regional FB	586	855	846	0159	1113
Miscellaneous	Miscellaneous	586	861	000	0561	1121
Miscellaneous	Miscellaneous	586	861	000	0001	1121
Miscellaneous	Miscellaneous	586	861	000	0529	1121
Other Illinois State Agency	Corrections	586	864	426	0734	1372
Other Illinois State Agency	Mental Health	586	864	462	0502	1155
Other Illinois State Agency	Board of Higher Ed	586	864	601	0110	1621

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Private Organizations or Individuals	Private Organiza or Indiv	586	870	000	0110	1200
Private Organizations or Individuals	Private Organiza or Indiv	586	870	000	0122	1200
Private Organizations or Individuals	Private Organiza or Indiv	586	870	000	0241	1200
Private Organizations or Individuals	Private Organiza or Indiv	586	870	000	0591	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reimb State for Jury Duty	586	877	000	0001	1228
Repayment to State Pursuant to Law	Returned Petty Cash Fund	586	880	601	0001	1271
State Board of Elections	State Board of Elections	587	000			
Subscription or Publication Sales	Copying of Petitions	587	888	100	0001	1303
State Emergency Management Agency	State Emergency Mgmt Agency	588	000			
Federal Government	Civil Defense Agency	588	831	030	0492	0599
Federal Government	Environmental Protection Agency	588	831	060	0484	0608
Federal Government	FEMA/Agreement #941	588	831	060	0491	0622
Federal Government	FEMA/Agreement #997DR	588	831	064	0491	0609
Federal Government	Emergency Management Agency	588	831	068	0001	0613
Federal Government	Emergency Management Agency	588	831	068	0484	0613
Federal Government	Emergency Management Agency	588	831	068	0491	0613
Federal Government	Emergency Management Agency	588	831	068	0497	0613
Federal Government	Emergency Management Agency	588	831	068	0526	0613
Federal Government	FEMA/Agreement #860-DR	588	831	073	0491	0616
Federal Government	FEMA/Agreement #871	588	831	074	0491	0617
Federal Government	FEMA-State Disaster #1025DR	588	831	076	0491	0619
Federal Government	U.S. Dept. of Justice	588	831	110	0497	0629
Federal Government	Small Business Admin	588	831	158	0491	0640
Federal Government	FEMA/Agreement #1053DR	588	831	171	0491	0642
Federal Government	Transportation, Department	588	831	180	0497	0643
Federal Government	FEMA/Agreement #1112DR	588	831	660	0491	0657
Federal Government	FEMA/Agreement #1110DR	588	831	661	0491	0658
Federal Government	FEMA/Agreement #1129DR	588	831	662	0491	0659
Federal Government	FEMA/Grant #1188DR	588	831	663	0491	1429
Federal Government	FEMA #3134-EM-IL	588	831	665	0491	1571
Federal Government	Fed Gov/FEMA Grant 1170	588	831	670	0491	1389
Fines, Penalties or Violations	Fines/Penalty or Violations	588	843	000	0173	0780
Private Organizations or Individuals	Private Organiza or Indiv	588	870	000	0001	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	588	877	000	0001	1228
Repayment to State due to Final Audits & Reports	Repayment to State due to Final Audits & Reports	588	879	000	0001	1240
Repayment to State Pursuant to Law	Grantee Interest Income	588	880	065	0491	1247
State Employees Retirement System	State Employees Retirement Sys.	589	000			
Contributions by Employee	Current Yr/Employee	589	812	100	0479	0573
Contributions by Employee	Current Yr/Employer	589	812	150	0479	0574
Contributions by Employee	Reinstate of Prior Yr	589	812	200	0479	0576
Contributions by Employer	Contributions by Employer	589	815	000	0479	0577
Contributions by Employer	Contributions by Employer	589	815	000	0788	0577
Contributions from State Pension Fund	Contrib/State Pension Fd	589	818	000	0479	0580
Employees Receivable and Repayment of Refunded Contributions	Employees Receivable	589	821	000	0479	0591
Interest Paid by Members	Interest Paid by Members	589	849	000	0479	0869
Miscellaneous	Miscellaneous	589	861	000	0479	1121

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Sale of Investments	Sale of Investments	589	882	000	0479	1286
State & Local Labor Relations Board	State & Local Labor Relations Bd.	590	000			
Licenses, Fees or Registrations	Copying (General)	590	855	100	0001	0939
Miscellaneous	Miscellaneous	590	861	000	0001	1121
State Police Merit Board	State Police Merit Board	591	000			
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	591	877	000	0001	1228
State Fire Marshall, Office of	State Fire Marshall, Office of	592	000			
Boiler Inspection Fees	Boiler Inspection Fees	592	050	000	0047	0044
Federal Government	Environmental Protection Agn	592	831	060	0580	0608
Federal Government	Emergency Management Agency	592	831	068	0580	0613
Fines, Penalties or Violations	Underground Storage Tank	592	843	095	0072	0802
Fund Transfers	General Revenue Fund	592	846	001	0047	0827
Licenses, Fees or Registrations	Fire Equip Distr & Employees	592	855	237	0047	0966
Licenses, Fees or Registrations	Subpoena Fees	592	855	587	0072	1079
Licenses, Fees or Registrations	Underground Storage Tank	592	855	713	0047	1090
Licenses, Fees or Registrations	Underground Storage Tank	592	855	713	0072	1090
Repayment to State Pursuant to Law	Expert Witness Fees	592	880	300	0047	1251
State Teachers Retirement System	State Teachers Retirement Sys.	593	000			
Group Insurance Premium	Ins Prem-Teacher Direct Pay	593	233	400	0203	0122
Group Insurance Premium	Ins Premium-Retired Teachers	593	233	500	0203	0123
Contributions by Employees	Contributions by Employer	593	815	000	0789	0577
Fund Transfers	General Revenue Fund	593	846	001	0203	0827
Investment Income	Investment Income	593	852	000	0014	0870
Sale of Investments	Sale of Investments	593	882	000	0473	1286
Board of Higher Education	Board of Higher Education	601	000			
Program Income	Grantee Interest Income	601	472	150	0141	0426
Federal Government	Education, Department of	601	831	058	0983	0607
Fed Monies Via Other Illinois Agency	SBE, Dept.of Labor	601	840	392	0983	0719
Miscellaneous	Miscellaneous	601	861	000	0001	1121
Eastern Illinois University	Eastern Illinois University	612	000			
Response Action Contractors Indemnification Act	Response Action Contractors	612	537	000	0213	0469
Outstanding Checks Written Off	Check Write Off/Imprest Acct	612	869	000	0001	1199
Governor's State University	Governor's State University	616	000			
Educational Computing Network	Ed.Network-Eastern Il. Univ	616	150	612	0320	0097
Educational Computing Network	Ed.Network-Governors St Univ	616	150	616	0320	0098
Educational Computing Network	Ed.Network-Western Il Univ	616	150	628	0320	0100
Interest Earnings on Imprest Accounts	Interest Earnings/Imprest	616	309	000	0001	0278
Fund Transfers	Univ. Income Bank Acct.	616	846	006	0027	1348
Other Illinois State Agency	Chicago State University	616	864	608	0320	1174
Other Illinois State Agency	Eastern Illinois University	616	864	612	0320	1175
Other Illinois State Agency	Governor's State University	616	864	616	0320	1176
Other Illinois State Agency	Northeastern Illinois Univ	616	864	620	0320	1177
Northeastern Illinois University	Northeastern Illinois Univ.	620	000			

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fund Transfers	Univ. Income Bank Acct.	620	846	006	0037	1348
Northern Illinois University	Northern Illinois University	644	000			
Response Action Contractors Indemnifications Act	Response Action Contractors	644	537	000	0213	0469
Southern Illinois University	Southern Illinois University	664	000			
Response Action Contractors Indemnification Act	Response Action Contractors	664	537	000	0213	0469
Outstanding Checks Written Off	Check Write Off/Imprest Acct	664	869	000	0001	1199
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	664	877	000	0001	1228
Illinois Community College Board	Illinois Community College Board	684	000			
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	684	840	561	0339	0728
Fed Monies Via Other Illinois Agency	Local Govt Affairs Trust	684	840	636	0339	0731
Fed Monies Via Other Illinois Agency	JTPA Fund	684	840	913	0519	0748
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	684	840	999	0339	0751
Fed Govt Indirect Cost Reimbursement	Il Comm College Board Fund	684	842	519	0001	1342
Miscellaneous	Miscellaneous	684	861	000	0001	1121
Other Illinois State Agency	Literacy Services Fund	684	864	382	0339	1146
Other Illinois State Agency	Public Aid	684	864	478	0339	1158
Private Organizations or Individuals	Private Organiza or Indiv	684	870	000	0339	1200
Student Assistance Commission	Student Assistance Commission	691	000			
Loan Proceeds	Loan Proceeds/IDAPP Prg	691	353	100	0557	1562
Loan Repayments	Loan Repay/Student Default	691	355	050	0676	0297
Loan Repayments	Prepaid Tuition Trust Fund	691	355	557	0001	1588
Local Funds	Local Funds/ISAC	691	373	000	0773	0300
Participant Prepayment	Participant Prepayment	691	435	000	0557	1482
Repayment or Rehab Student Loans	Repurchased Student Loans	691	514	000	0676	0453
Repayment of Teachers Scholarships	Repay Teachers Scholarships	691	526	000	0001	0457
Repayment of Teachers Scholarships	Repay Teachers Scholarships	691	526	000	0092	0457
Repayment of Teachers Scholarships	Repay Teachers Scholarships	691	526	000	0242	0457
Federal Government	Education, Department of	691	831	058	0092	0607
Federal Government	Education, Department of	691	831	058	0217	0607
Federal Government	Education, Department of	691	831	058	0676	0607
Federal Government	Education, Department of	691	831	058	0701	0607
Federal Program Income	Lending Inst Interest Income	691	841	120	0676	0759
Fines, Penalties or Violations	Late Payment Penalty	691	843	067	0557	1484
Fund Transfers	General Revenue Fund	691	846	001	0420	0827
Licenses, Fees or Registrations	Administrative Fees	691	855	003	0557	1483
Licenses, Fees or Registrations	Higher Ednet	691	855	270	0423	0978
Licenses, Fees or Registrations	Laboratory Fees	691	855	335	0676	0985
Licenses, Fees or Registrations	Laboratory Fees	691	855	355	0336	0985
Miscellaneous	Miscellaneous	691	861	000	0001	1121
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	691	877	000	0676	1228
Mathematics & Science Academy	Mathematics & Science Academy	692	000			
Local Funds	IMSA Foundation	692	373	010	0359	0301
Federal Government	Smithsonian Institute	692	831	191	0359	0648
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Agriculture	692	840	410	0768	0721

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fed Monies Via Other Illinois Agency	Library Service Fund	692	840	470	0359	0723
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	692	840	561	0359	0728
Licenses, Fees or Registrations	Summer Adventure Program	692	855	591	0359	1081
Licenses, Fees or Registrations	Summer Adventure Program	692	855	591	0768	1081
Local Governments	School Districts	592	858	040	0359	1119
Miscellaneous	Miscellaneous	692	861	000	0768	1121
Other Illinois State Agency	Secretary of State	692	864	350	0359	1144
Other Illinois State Agency	State Board of Education	692	864	586	0359	1172
Other Illinois State Agency	State Board of Education	692	864	586	0768	1172
Other Illinois State Agency	University of Illinois	692	864	676	0359	1182
Private Organizations or Individuals	Third Party Liability	692	870	080	0001	1205
Student Fees	Student Fees	692	885	000	0768	1288
State Universities Retirement System	State Universities Retirement Sys.	693	000			
Group Insurance Premium	SURS Member Payment	693	233	600	0577	1550
Group Insurance Premium	SURS Retired Members	693	233	700	0577	1551

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.10.10 1 of 1
SUB-SECTION	OVERVIEW	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	INTRODUCTION	REVISION NUMBER
		01-001

INTRODUCTION

The proper management of funds accounted for on an accrual or modified accrual basis requires adequate procedures for agencies to follow in management of accounts receivable. This section establishes guidelines for State agencies to follow in the development and implementation of a system for accounting for and managing their receivables. This section expands on the SAMS Asset Account procedure 03.53.60 and covers the following areas:

1. Recognition of Receivables
2. Establishing Due Dates for Receivables
3. Aging of Receivables
4. Uncollectible Receivables
5. Interest and Late Charges
6. Receivables Reporting Requirements
7. Receivables Collections Procedures

This section presents general guidelines and minimum reporting and collections requirements for State agencies. It is the responsibility of each agency to develop its internal procedures for implementing these guidelines within their organization.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.10.20 1 of 1
SUB-SECTION	OVERVIEW	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	PURPOSE AND SCOPE	REVISION NUMBER
		01-001

PURPOSE AND SCOPE

The primary purposes of the statewide accounts receivable reporting requirements are to:

- 1) Comply with the Illinois State Collection Act of 1986 (Ill. Rev. Stat., 1987, Ch. 15, par. 151)(**30 ILCS 210/1**) which mandates State agencies to capture receivable information and report receivables in accordance with rules established by the Comptroller and, 2) Assist State agencies in more efficiently and effectively managing their accounts receivable.

Accounts receivable represent resources of the State or resources which the State is responsible for in a trustee capacity or as an agent of individuals, private organizations, or other governmental units. The State Collection Act requires the Comptroller's Office to issue an annual accounts receivable report to the Governor and General Assembly by March 14 which covers all delinquent debt owed to each State agency as of December 31 of the previous calendar year. This report consists of schedules summarizing the State's (1) receivables by agency; (2) receivables by agency and revenue source; (3) aging of delinquent debt by agency and revenue source; and (4) collection activities for delinquent debt. Where appropriate, prior year amounts will be provided for comparison purposes. A transmittal letter and overview presentation will provide supplemental information.

Generally, any agency/fund which has been determined to be part of the State of Illinois for GAAP reporting purposes (see SAMS Procedure 27.50.10) will be subject to the accounts receivable reporting requirements. This broad applicability will ensure that statewide reporting is not fragmented and that the State's responsibilities are fulfilled. Certain types of receivables (e.g., State university foundations, related organizations and certain State agencies which account for private individual's assets held in a guardianship capacity) may be exempted from quarterly reporting or disclosed separately in order to portray their unique nature. Potential exemptions to the quarterly reporting requirements will be addressed on a case-by-case basis.

If gross receivables at the beginning and end of the quarter are less than \$500.00, submission of quarterly receivables reports to the Comptroller's Office is not required. Agencies must maintain internal accountability of all receivables, regardless of the Comptroller's Office \$500.00 reporting threshold.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.20.10 3 of 6
SUB-SECTION	MAINTAINING ACCOUNTS RECEIVABLE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	RECOGNITION OF RECEIVABLES	REVISION NUMBER
		01-001

Interagency/Intergovernmental Receivables

Interagency/Intergovernmental receivables are amounts which are due from other State agencies ("Due from's") or from local or federal governments. These receivables include:

1. Amounts for goods or services provided by one State agency to another;
2. Cost reimbursements due from another State agency (which is the grantor or subgrantor);
3. Amounts due from another State agency:
 - a) to the grantor State agency when the amount granted is in excess of the grantee's expenditures and must be returned to the grantor; and
 - b) to the grantee State agency when the grantee's allowable grant expenditures have not been fully reimbursed and are due from the grantor State agency.
4. Amounts due to the State or State agencies as provided for under the terms of federal, local or other government grants or contracts.
5. Any other amounts due from other State agencies or local or federal governments including overpayments, amounts paid in error, etc.

Interagency receivables must also be recorded on form SCO-565, "Interfund Payable/Receivable Analysis" (SAMS Manual Procedure 27.20.65) for year-end GAAP reporting purposes by agencies which provide goods and/or services to another State agency. For interfund grant activity, year-end receivables are reported on forms SCO-567 (grantee) or SCO-568 (grantor). See SAMS Manual Procedure 27.20.65 for relative definitions of "services" and "grants". Intergovernmental receivables are reported on SCO-563, "Grant/Contract Analysis," for year-end GAAP reporting (See SAMS Manual Procedure 27.20.63).

Interagency receivables ("due from's") must be verified and acknowledged with the corresponding agency at fiscal year-end (June 30) for GAAP reporting purposes to ensure that statewide "due from's" equal "due to's".

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION ACCOUNTS RECEIVABLE REPORTING

PROCEDURE - PAGE NO.
26.20.10 4 of 6

SUB-SECTION MAINTAINING ACCOUNTS RECEIVABLE

EFFECTIVE DATE
July 1, 2000

PROCEDURE RECOGNITION OF RECEIVABLES

REVISION NUMBER
01-001

Other Receivables

Any other amounts or claims owed to the State or a State agency for which a category has not been provided on the receivable summary report. These include amounts due from employees, such as travel and salary overpayments.

Formal Due Date

The date on which a receivable is formally due and collectible by the State. The procedures for establishing formal due dates are outlined below.

Delinquent (Past Due) Receivables

Receivable amounts that remain outstanding beyond their formal due dates which would include individual installment payments that are past due.

Allowance for Estimated Uncollectible Accounts

A valuation account that is credited with an estimate of the amount of receivables that the agency believes will ultimately be uncollectible. The balance in this account is subtracted from total gross receivables to arrive at an estimate of net receivables that will be realized by the State or State agency.

Write-Off of Uncollectible Accounts

The removal of certain transactions deemed uncollectible from the accounts of an agency's financial accounting records which have been certified as uncollectible according to the procedures outlined in SAMS Procedure 26.40.40. Normally, accounts receivable are written off on a transaction by transaction basis (i.e., only certain portions of a particular account are written off).

TIMING & METHODS OF RECOGNITION

Actual or Known Revenues

Funds which are subject to accrual or modified-accrual accounting for revenues shall recognize and record a receivable at such time that the amount due the State or State agency becomes measurable; such as at the time of billing or assessment, the time of expenditure for cost reimbursement grants, or the time of delivery of goods or services.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.20.10 5 of 6
SUB-SECTION	MAINTAINING ACCOUNTS RECEIVABLE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	RECOGNITION OF RECEIVABLES	REVISION NUMBER
		01-001

Estimated or Self-Assessed Revenues

For annual GAAP reporting purposes, agencies may accrue certain "self-assessed" revenues based upon actual collections during the "lapse period" immediately following the reporting date, thus establishing the receivable retroactively. Self-assessed revenues include most State taxes and certain fees.

Interim financial reporting on a quarterly basis as discussed in this SAMS procedure, will require agencies to report only those receivables which are due the State at the time of reporting, such as delinquencies, assessments and penalties but not estimates of self-assessed revenues.

Annual GAAP Project accruals for the major revenue sources within each agency will continue to be required for annual GAAP reporting. GAAP adjustments vary by agency within the following areas:

1. Lapse period collections;
2. Deferred revenue;
3. Assessment collections in the lapse period;
4. Refunds & credits.

Specific guidelines for each agency will be addressed, as in the past, with instructions issued at year-end.

ESTABLISHING FORMAL DUE DATES

When a formal due date for a receivable is not established by law, it will be established at the time that the receivable is recognized as outlined above. It is recommended that due dates fall no later than thirty days after the receivable is recognized unless contractual terms or specific industry standards require other treatment.

As an example, a receivable recognized and recorded on January 15, would have a formal due date no later than February 14, of the same year.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.20.10 6 of 6
SUB-SECTION	MAINTAINING ACCOUNTS RECEIVABLE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	RECOGNITION OF RECEIVABLES	REVISION NUMBER
		01-001

DETAILED ACCOUNTS RECEIVABLE INFORMATION

To support the recognition and tracking of receivables, detail information related to each receivable must be recorded and maintained by each State agency. It is recommended, as a minimum, the following items be included. Individual agencies may supplement this information as appropriate.

1. Debtor's name;
2. Debtor's social security number, federal employer's identification number (FEIN), or other Comptroller- approved identifying number;
3. Debtor's last known address;
4. Amount of the debt;*
5. "Source of Revenue" code, where applicable;
6. Nature of the debt;
7. Formal due date of the debt;
8. The agency and fund(s) to which the debt is due;
9. Documentation of all collection efforts. (See SAMS Manual Procedure 26.40.10)

* When the "amount of the debt", is overstated/understated as determined by the Attorney General's Office, the agency should adjust ("write-down/write-up") their receivable to the appropriate amount. The "write-down/write-up" should be reflected on form C-97 as a (decrease/increase) on the "Adjustment" line.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.20.20 1 of 4
SUB-SECTION	MAINTAINING ACCOUNTS RECEIVABLE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	AGING & COLLECTIBILITY OF RECEIVABLES	REVISION NUMBER
		01-001

STANDARDS FOR AGING OF RECEIVABLES

In order for an agency to effectively estimate the collectibility of its receivables and properly focus collection efforts, each outstanding receivable due the State must be "aged" relative to its formal due date. A receivable is considered "current" (not past due) prior to the passage of its formal due date. When the debtor's due date passes without full payment, the debt becomes "past due" and must be aged according to the number of days beyond the due date that the debt has been outstanding.

For purposes of aging and reporting outstanding receivables, the following standard aging periods will be used:

Past due: 1- 30 days
31- 90 days
91-180 days
181 days - one year
Over one year

When the above aging periods do not serve management's needs, other reasonable aging periods may be utilized and reported to the Comptroller's Office. However, the Comptroller's Office requires agencies to report receivables in the aging categories of "181 days - one year" and "over one year" past due for analysis purposes.

PROCEDURES FOR ESTIMATING COLLECTIBILITY

Each agency will be required to report "Net Accounts Receivable" to the Comptroller's Office on a quarterly basis. Net accounts receivable is defined as:

Gross (total) Accounts Receivable
Less: Allowance for Estimated Uncollectible Accounts
Net Accounts Receivable

The "Allowance for Estimated Uncollectible Accounts" represents the agency's estimate of outstanding receivables that the agency believes will ultimately be uncollectible. The method for estimating the uncollectible portion of receivables will vary by agency and type of receivable. Generally, the estimate of uncollectible accounts will be based upon the collection experience of the agency and the age of the receivables. As a debt ages, the probability of collection normally declines.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.20.20 2 of 4
SUB-SECTION	MAINTAINING ACCOUNTS RECEIVABLE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	AGING & COLLECTIBILITY OF RECEIVABLES	REVISION NUMBER
		01-001

Each agency should examine the collection history for each type of receivable that it recognizes in order to establish guidelines for estimating the amount of debt that will be uncollectible. Since these guidelines will vary by agency, this procedure will not specify the estimating procedures to be used. However, the following example may be used as a guide to assist agencies in establishing their own procedures for estimating an allowance for estimated uncollectible accounts.

Example for Estimating Uncollectible Accounts

The following example demonstrates a general approach to estimating uncollectible accounts (Agencies may determine that another method is more beneficial for these specific circumstances):

Fund "A" Aged Receivables Summary:

<u>Aging</u>	<u>Other Receivable Amounts</u>	<u>License & Fee Amounts</u>
Current	\$100,000	\$50,000
Past Due:		
1- 30 days	5,000	1,000
31- 90 days	4,000	800
91-180 days	500	0
181-1 year	500	0
Over 1 year	<u>100</u>	<u>0</u>
Total Past Due <u>10,100</u>	<u>1,800</u>	
Total Receivables	<u>\$110,100</u>	<u>\$51,800</u>

Step 1: Determination on the Percentage of Receivables Estimated Uncollectible: Review the current outstanding receivables for your agency and examine the collection history for Fund "A" by category. Based on your agency's history, determine the percentage of receivables estimated uncollectible by category.

<u>Aging</u>	<u>Other Receivables</u>	<u>Licenses & Fees</u>
Past Due:		
1 - 30 days	3%	3%
31 - 90 days	10%	10%
91 - 180 days	20%	20%
181 - 1 year	50%	50%
Over 1 year	75%	75%

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION ACCOUNTS RECEIVABLE REPORTING
 SUB-SECTION MAINTAINING ACCOUNTS RECEIVABLE
 PROCEDURE AGING & COLLECTIBILITY OF RECEIVABLES

PROCEDURE - PAGE NO.
 26.20.20 3 of 4
 EFFECTIVE DATE
 July 1, 2000
 REVISION NUMBER
 01-001

Example for Estimating Uncollectible Accounts (cont'd)

Step 2: Calculate the Allowance for Uncollectible Accounts: Multiply the agency's current receivable balances by the percentage of receivables estimated uncollectible.

The results of these calculations are shown below:

<u>Aging</u>	<u>Other Receivables</u>	<u>Allowance for Uncollectible Accounts</u>	<u>Licenses & Fees</u>	<u>Allowance for Uncollectible Accounts</u>
Past Due:				
1- 30 days	\$ 5,000 @ 3%	\$ 150	\$1,000 @ 3%	\$30
31- 90 days	4,000 @ 10%	400	800 @ 10%	80
91-180 days	500 @ 20%	100	0 @ 20%	0
181-1 year	500 @ 50%	250	0 @ 50%	0
Over 1 year	<u>100 @ 75%</u>	<u>75</u>	<u>0 @ 75%</u>	<u>0</u>
Totals	<u>\$10,100</u>	<u>\$975</u>	<u>\$1,800</u>	<u>\$110</u>

As a result of applying historical collection experience to the Fund "A's" receivables aging, an Allowance for Estimated Uncollectible Accounts was computed as follows:

Allowance for "Other Receivables"	\$975
Allowance for "Licenses & Fees"	<u>110</u>
Total Allowance	<u>\$1,085</u>

Gross	\$161,900
Less: Allowance	<u>1,085</u>
Net Receivables	<u>\$160,815</u>

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.20.20 4 of 4
SUB-SECTION	MAINTAINING ACCOUNTS RECEIVABLE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	AGING & COLLECTIBILITY OF RECEIVABLES	REVISION NUMBER
		01-001

NOTE: Agency's examination of historical collections may be more or less detailed than that provided in the example above. Each agency must determine the best method to provide an estimate of uncollectible accounts.

REPORTING OF AGED RECEIVABLES

A report of aged receivables must be made to the Comptroller's Office on a quarterly basis. This report should be submitted on the form "Quarterly Summary of Accounts Receivable - Aging of Total Gross Receivables" as explained in SAMS Manual Procedure 26.30.30 no later than the last day of the month following the end of the quarter.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.20.30 1 of 2
SUB-SECTION	MAINTAINING ACCOUNTS RECEIVABLE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	INTEREST & LATE CHARGES	REVISION NUMBER
		01-001

STANDARDS FOR INTEREST AND LATE CHARGES

Most State agencies impose interest and late charges where they have the express legal authority to do so at the rates provided by rule or law. When an agency has the express legal authority, but exercises such authority in a discretionary manner, such practices should be reflected in the approved rules of the agency. For purposes of prorating interest charges, a year will be considered to be made up of 12 months of 30 days each for a total of 360 days.

Likewise, when accounts are certified as uncollectible, the accrual of additional interest or late charges should be discontinued in certain instances. For example, where a mortgage lending program is administered by a State agency and foreclosure proceedings are initiated against the mortgagee, interest accrual should be discontinued since the State will realize the proceeds of the sale of the property, regardless of the amount accrued as additional penalty and interest. The receivable (as well as the allowance for estimated uncollectible accounts) would be overstated in these instances if interest and late charges are accrued throughout the proceedings. If an agency is uncertain about when to discontinue the accrual of interest, contact the Comptroller's Office for guidance.

PROCEDURES FOR INTEREST & LATE CHARGES

Agencies which currently have authority to charge interest or late charges on past due accounts must do so at the rate set forth and in the manner prescribed in such authority.

Accrued interest and late charges should be added to the receivable amount outstanding, but not included in the principal balance for purposes of computing additional interest and late charges. Industry standards and applicable statutes should determine the appropriate method for computing interest and late charges. The following is an example of an interest calculation:

Calculation of Interest on Past Due Accounts Example

Assumption: Receivable of \$200 is 45 days past due, when paid in full. The following interest calculations would apply:

Principal Balance of Receivable	\$200
Interest calculated at 30 days past due: (principal x interest rate: \$200 x 1%)	\$2

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION ACCOUNTS RECEIVABLE REPORTING
SUB-SECTION MAINTAINING ACCOUNTS RECEIVABLE
PROCEDURE INTEREST & LATE CHARGES

PROCEDURE - PAGE NO.
26.20.30 2 of 2

EFFECTIVE DATE
July 1, 1995

REVISION NUMBER
96-001

Additional Interest at 45 days past due:
(principal x fractional days x interest rate:

\$200 x 15/30 days x 1%)	<u>1</u>	<u>3</u>
Total Receivable at 45 days past due		<u><u>\$203</u></u>

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.30.10 1 of 4
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	QUARTERLY REPORTING	REVISION NUMBER
		01-001

PURPOSE

The purpose of accounts receivable reporting is to file accounts receivable information with the Comptroller's Office as required by the Illinois State Collection Act of 1986, Ill. Rev. Stat., 1985, ch. 15, par. 151(**30 ILCS 210/1**).

GENERAL

The accounts receivable reports, as explained in SAMS Manual Procedures 26.30.20 through 26.30.50 provide a summary of the status of the State's receivables and related collections activity. These reports consist of agency reports to the Comptroller summarizing receivables activity, aging of receivables and estimates of uncollectibles and collections activity on a quarterly basis.

Quarterly Reporting

State agencies shall report receivables information to the Comptroller quarterly. The summary information will include:

- Receivable activity by fund and major revenue source
- Aging of receivables by fund and major revenue source
- External collection activity of accounts over 180 days past due by agency
- Collection activity for accounts over 180 days past due and over \$15 thousand by agency.

The agency shall report this information by completing the following four reports. Reports 1 and 2 listed below should be completed for each fund in which the agency deposits money and has outstanding receivables at the end of the quarter or to account for receivables reported in a prior quarter which no longer exist (because of collection or write-off). Reports 3 and 4 should be completed on an agency-wide basis and not by fund.

1. Quarterly Summary of Accounts Receivable - Accounts Receivable Activity. (Form C-97, Exhibits 26.30.20 A and B) This form requests information about quarterly totals for adjustments to receivables, additions to accounts receivable, collections, write-offs, estimated uncollectibles, and number of accounts for gross receivables at the end of the quarter and write-offs.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.30.10 2 of 4
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	EFFECTIVE DATE
		July 1, 1999
PROCEDURE	QUARTERLY REPORTING	REVISION NUMBER
		00-001

2. Quarterly Summary of Accounts Receivable - Aging of Total Gross Receivables. (Form C-98, Exhibits 26.30.30 A and B) This form requests information about quarterly totals for aging of past-due accounts and interest and penalties charged.
3. Quarterly Summary of Accounts Receivable - External Collections Activity for Accounts Over 180 Days Past Due. (Form C-99, Exhibits 26.30.40 A and B) This form requests information about the status of collection efforts for accounts over 180 days past due.
4. Quarterly Reporting of Accounts Receivable Activity - Concerning the Collection of Accounts Over 180 Days Past Due and Over \$15 Thousand. (Form C-99A, Exhibits 26.30.50 A and B) This form requests information about the collection activity an agency has pursued to collect on accounts that are over 180 days past due and over \$15 thousand.

Quarterly receivables reporting will include only those amounts which are due the State at the time of such reporting. Self-assessed revenues, including most taxes, will not be estimated for interim reporting. Report only those components of self-assessed revenue sources that represent known receivables due from specific individuals and entities. These amounts may include delinquent taxes, additional assessments and penalties, and amounts reported but unpaid.

The forms for these reports require agencies to supply information about the amounts, aging, and collection status of their receivables. Receivables are reported by major revenue source within each fund as categorized below:

<u>Fund Type</u>	<u>Major Revenue Source</u>	<u>Acct. #</u>
Governmental Fund Types & Expendable Trust Funds	Individual Income Taxes	401
	Business Income Taxes	402
	Withholding Income Taxes	403
	Sales Tax	406
	Public Utility Taxes	411
	Motor Fuel Taxes	416
	Unemployment Taxes	418
	Other State Taxes	421
	Federal Government Revenue	426
	Licenses & Fees	431

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.30.10 3 of 4
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	EFFECTIVE DATE
		July 1, 1999
PROCEDURE	QUARTERLY REPORTING	REVISION NUMBER
		00-001

<u>Fund Type</u>	<u>Major Revenue Source</u>	<u>Acct. #</u>
	Unemployment Insurance	
	Benefit Overpayments	435
	Interest and Other Investment	
	Income	440
	State and Local Government Rev.	441
	Other Revenue	441
	Loan & Note Repayments -	
	Short Term	442
	Loan & Note Repayment -	
	Long Term	442
	Child Support Claims	443
	Public Assistance Recoveries	445
Proprietary Fund Types,	Charges for Sales and Services	605
Nonexpendable, Pension	Contributions - Employer	610
and Investment		
Trust Funds	Contributions - Employee	610
	Interest and Other Investment	
	Income	615
	Other	625
University and College	Student Accounts Receivable	701
	General Accounts Receivable	702
	State Grants and Contracts	703
	Federal and Private Grants	
	and Contracts	704
	Medical Service Plan	705
	Hospital	706
	Loans - Short Term	707
	Loans - Long Term	708

All amounts should be rounded to the nearest thousand. The financial statement (GAAP) fund type classifications which correspond to the budgetary fund classifications (highway, special state, federal trust, state trust, etc.) can be found in SAMS Manual procedure 27.50.10 for your agency.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.30.10 4 of 4
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	QUARTERLY REPORTING	REVISION NUMBER
		01-001

FILING REQUIREMENTS

The reports detailed in SAMS Procedure 26.30.10 must be received by the Comptroller no later than the last day of the month following the end of the quarter. Failure to comply with these reporting requirements will result in a delinquency letter to the Office of the Auditor General.

Quarter Ended

September 30
December 31
March 31
June 30

Report Due Date

October 31
January 31
April 30
July 31

The report should be submitted to the following address:

Office of the Comptroller
Financial Reporting
325 West Adams Street
Springfield, Illinois 62704-1858

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.30.20 1 of 5
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE ACCOUNTS RECEIVABLE ACTIVITY	REVISION NUMBER
		01-001

**QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE
ACCOUNTS RECEIVABLE ACTIVITY (C-97)**

PURPOSE

The purpose of this report is to summarize accounts receivable activity on a quarterly basis for all funds. (Exhibit 26.30.20-A).

This form is to be completed and submitted to the Comptroller no later than the last day of the month following the end of the quarter. Two copies should be retained by the agency: One to provide an internal record and one for the Auditor General or his representative.

INSTRUCTIONS

All dollar amounts should be rounded to the nearest thousand. NOTE: The account numbers should not be rounded and should be reported as identified in SAMS Manual Procedure 26.30.10.

CONTENTS

Refer to Exhibit 26.30.20-B

REFERENCE

CONTENTS

(1)	Enter the month, day and year of the last day of the quarter for which the form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the three digit State treasury-held fund number or four digit Comptroller assigned locally-held fund number. Universities should use the <u>four digit</u> university fund number as defined at SAMS Manual procedure 27.50.10 (1501, 1502, etc.) (The three digit numbers should be preceded by a 0.)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.30.20 2 of 5
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	EFFECTIVE DATE July 1, 2000
PROCEDURE	QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE ACCOUNTS RECEIVABLE ACTIVITY	REVISION NUMBER 01-001

REFERENCE

CONTENTS

- (6) Place an "X" in either the box marked "In Protest" or "Not in Protest or Protestable". Separate forms must be submitted for funds divided into these two areas. For further information, refer to Procedure 26.20.10.
- (7) Label a column for each Major Revenue Source received by the agency. The financial statement (GAAP) fund type classifications which correspond to the budgetary fund classifications (highway, special state, federal trust, state trust, etc.) can be found in SAMS Manual Procedure 27.50.10 for your agency.

The Major Revenue Sources for Governmental and Expendable Trust Fund Types are:

	<u>Acct. #</u>
- Individual Income Taxes	401
- Business Income Taxes	402
- Withholding Income Taxes	403
- Sales Taxes	406
- Public Utility Taxes	411
- Motor Fuel Taxes	416
- Unemployment Taxes	418
- Other State Taxes	421
- Federal Government Revenue	426
- Licenses & Fees	431
- Unemployment Insurance Benefit Overpayments	435
- Interest and Other Investment Income	440
- State and Local Government Revenue	441
- Other Revenue	441
- Loan & Note Repayments - Short Term	442
- Loan & Note Repayments - Long Term	442
- Child Support Claims	443
- Public Assistance Recoveries	445

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.30.20 3 of 5
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE ACCOUNTS RECEIVABLE ACTIVITY	REVISION NUMBER
		01-001

REFERENCE

CONTENTS

The Major Revenue Sources for Proprietary, Nonexpendable, Pension and Investment Trust Fund types are:

- Charges for Sales and Services	605
- Contributions - Employer	610
- Contributions - Employee	610
- Interest and Other Investments	
Income	615
- Other	625

The Major Revenue Sources for University and College Fund types are:

- Student Accounts Receivable	701
- General Accounts Receivable	702
- State Grants and Contracts	703
- Federal and Private	
Grants and Contracts	704
- Medical Service Plan	705
- Hospital	706
- Loans - Short Term	707
- Loans - Long Term	708

If your agency receives revenues from more than four major revenue sources, use additional sheets.

- (8) Enter the gross receivables balance for each major revenue source and in total for the beginning of the quarter. These amounts should be the same as the "Gross receivables at end of quarter" from (17) of previous quarter. Any discrepancies should be recorded under "Adjustments".
- (9) Enter adjustments or corrections made to receivable balances during the quarter. Adjustments should be explained in the Explanations/Comments Section.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.30.20 4 of 5
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE ACCOUNTS RECEIVABLE ACTIVITY	REVISION NUMBER
		01-001

REFERENCE

CONTENTS

	(10)	Enter the amounts for receivables recognized during the quarter in accordance with recognition criteria defined in SAMS Manual Procedure 26.20.10 for each of the major revenue source.
	(11)	Enter the amount of receivables that were transferred in during the quarter. Transfers between "In Protest" and "Not in Protest" should be reported on this line.
	(12)	Enter the amount of receivables that were collected <u>within</u> 180 days of the receivable due date for each major revenue source.
	(13)	Enter the amount of receivables that were collected <u>after</u> 180 days of the receivable due date for each major revenue source.
	(14)	Enter the amount of receivables that were transferred out during the quarter. Transfers between "In Protest" and "Not in Protest" should be reported on this line.
	(15)	Total the amounts in rows (8), (9), (10), (11), (12), (13), and (14) for each major revenue source.
	(16)	Enter the amounts certified as uncollectible by the Attorney General or by the agency and subsequently written off by the agency during the quarter for each major revenue source.
	(17)	Subtract "Authorized write-offs this quarter" from "Gross receivables sub-total" for each major revenue source and enter the result on this line.
	(18)	Enter the total amount estimated by the agency as uncollectible according to established policy for each major revenue source. This includes deferred/installment uncollectibles.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.30.20 5 of 5
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	EFFECTIVE DATE
		July 1, 1999
PROCEDURE	QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE ACCOUNTS RECEIVABLE ACTIVITY	REVISION NUMBER
		00-001

REFERENCE

CONTENTS

(19)	Subtract "Estimated uncollectibles" from "Gross receivables at end of quarter" and enter the result on this line for each major revenue source.
(20)	Enter the amount of deferred/installment receivables included in the gross receivables amount. These are receivables for which no collection effort is necessary at this time due to a delayed (deferred) or installment payment agreement.
(21)	Enter the amount of the uncollectible portion of the deferred/installment receivables. This amount should be included as part of the estimated uncollectibles above.
(22)	Enter the <u>number</u> of accounts for the "gross receivables at end of quarter" (line 17) for each major revenue source.
(23)	Enter the <u>number</u> of accounts for the "authorized write-offs this quarter" (line 16) for each major revenue source.
(24)	This area is available for explanations/comments. (i.e. explanation of adjustments)
(25)	The responsible agency official must sign and date the form. Please include the phone number of the person to contact regarding questions on this form.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION ACCOUNTS RECEIVABLE REPORTING

PROCEDURE - PAGE NO.

26.30.30 1 of 4

SUB-SECTION STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS

QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE-- EFFECTIVE DATE

July 1, 2000

PROCEDURE AGING OF TOTAL GROSS RECEIVABLES

REVISION NUMBER

01-001

**QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE
AGING OF TOTAL GROSS RECEIVABLES (C-98)**

PURPOSE

The purpose of this report is to provide a summary of the aging of gross receivables on a quarterly basis for all funds. (Exhibit 26.30.30-A).

This form is to be completed and submitted to the Comptroller no later than the last day of the month following the end of the quarter. Two copies should be retained by the agency: One to provide an internal record and one for the Auditor General or his representative.

INSTRUCTIONS

The aging periods under the heading "Past due receivables" (i.e. 1-30 days, 31-90 days, 91-180 days, etc.) are provided as a guide in completing this form. If your agency ages receivables using different periods, cross out the days printed on the form and insert the days used on your agency records. NOTE: the Comptroller's Office requires the aging categories of "181 days-one year" and "over one year" past due for analysis purposes.

CONTENTS

Refer to Exhibit 26.30.30-B

REFERENCE

CONTENTS

(1)	Enter the month, day and year of the last day of the quarter for which the form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three digit Comptroller assigned agency number.
(4)	Enter the official fund name.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.30.30 2 of 4
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	
	QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE--	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	AGING OF TOTAL GROSS RECEIVABLES	
		REVISION NUMBER
		01-001

REFERENCE

CONTENTS

- (5) Enter the three digit State treasury-held fund number or four digit Comptroller assigned locally-held fund number. Universities should use the four digit university fund number as defined at SAMS Manual procedure 27.50.10 (1501, 1502, etc.) (The three digit numbers should be preceded by a 0.)

- (6) Place an "X" in either the box marked "In Protest" or "Not in Protest or Protestable." Separate forms must be submitted for funds divided into these two areas. For further information, refer to Procedure 26.20.10.

- (7) Label a column for each Major Revenue Source received by the agency. The financial statement (GAAP) fund type classifications which correspond to the budgetary fund classifications (highway, special state, federal trust, state trust, etc.) can be found in SAMS Procedure 27.50.10 for your agency.

The Major Revenue Sources for Governmental and Expendable Trust Fund Types are:

	<u>Acct. #</u>
- Individual Income Taxes	401
- Business Income Taxes	402
- Withholding Income Taxes	403
- Sales Taxes	406
- Public Utility Taxes	411
- Motor Fuel Taxes	416
- Unemployment Taxes	418
- Other State Taxes	421
- Federal Government Revenue	426
- Licenses & Fees	431
- Unemployment Insurance	
Benefit Overpayments	435
- Interest and Other Investment Income	440
- State and Local Government Revenue	441
- Other Revenue	441
- Loan & Note Repayments - Short Term	442
- Loan & Note Repayments - Long Term	442
- Child Support Claims	443
- Public Assistance Recoveries	445

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION ACCOUNTS RECEIVABLE REPORTING

PROCEDURE - PAGE NO.

26.30.30 3 of 4

SUB-SECTION STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS

QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLES-- EFFECTIVE DATE

July 1, 1999

PROCEDURE AGING OF TOTAL GROSS RECEIVABLES

REVISION NUMBER

00-001

REFERENCE

CONTENTS

The Major Revenue Sources for Proprietary, Nonexpendable, Pension and Investment Trust Fund types are:

	<u>Acct. #</u>
- Charges for Sales and Services	605
- Contributions - Employer	610
- Contributions - Employee	610
- Interest and Other Investment Income	615
- Other	625

The Major Revenue Sources for University and College Fund types are:

	<u>Acct. #</u>
- Student Accounts Receivable	701
- General Accounts Receivable	702
- State Grants and Contracts	703
- Federal and Private Grants and Contracts	704
- Medical Service Plan	705
- Hospital	706
- Loans - Short Term	707
- Loans - Long Term	708

If your agency receives revenues from more than four major revenue sources, use additional sheets.

- (8) Enter the amount for current receivables (which have not yet passed their due date) for each major revenue source. This includes current balances of loans and notes receivable and long-term loans and notes that are not past due.
- (9) Enter the amount for receivables that are between 1 and 30 days past their due date or other appropriate aging category source.
- (10) Enter the amount for receivables that are between 31 and 90 days past their due date or other appropriate aging category for each major revenue source.
- (11) Enter the amount for receivables that are between 91 and 180 days past their due date or other appropriate aging category for each major revenue source.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION ACCOUNTS RECEIVABLE REPORTING

PROCEDURE - PAGE NO.

26.30.30 4 of 4

SUB-SECTION STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS

QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE-- EFFECTIVE DATE

July 1, 2000

PROCEDURE AGING OF TOTAL GROSS RECEIVABLES

REVISION NUMBER

01-001

REFERENCE

CONTENTS

(12)	Enter the total of rows (9), (10), and (11) for each major revenue source.
(13)	Enter the amount for receivables that are between 181 days and 1 year past their due date or other appropriate aging category for each major revenue source.
(14)	Enter the amount for receivables that are over 1 year past their due date or other appropriate aging category for each major revenue source.
(15)	Enter the total of rows (13) and (14) for each major revenue source.
(16)	Enter the total of rows (12) and (15) for each major revenue source.
(17)	Add "Total receivables past due" (16) to "Receivables not past due" (8) and enter the result on this line for each major revenue source.
(18)	Enter the amount for the interest and penalties portion (if available) of the "Total gross receivables" for each major revenue source.
(19)	Enter the percentage of interest and penalties to gross receivables. Line (18) divided by line (17).
(20)	This section is provided for your comments.
(21)	The responsible agency official must sign and date the form. Please include the phone number of the person to contact regarding questions on this form.

State of Illinois
Quarterly Summary of Accounts Receivable
Aging of Total Gross Receivables
(In Thousands)

Exhibit 26.30.30-A
(01-001)

Reporting Quarter Ended

Agency

Fund

☐

In Protest

☐

Not in Protest or Protestable

		Major Revenue Source			
Receivables not past due		\$	\$	\$	\$
Past due receivables					
<u>Suggested</u>	<u>Other</u>				
1-30 days	- days				
31 - 90 days	- days				
91 - 180 days	- 180 days				
Subtotal: 180 days or less					
181 days - 1 year	181 - days				
Over 1 year	Over year(s)				
Subtotal: over 180 days					
Total receivables past due					
Total gross receivables		\$	\$	\$	\$
Amount of interest and penalties included in total gross receivables		\$	\$	\$	\$
Percentage of interest and penalties to gross receivables		%	%	%	%
Comments:					
Signature of Responsible Agency Official		Date		Telephone Number	

State of Illinois
Quarterly Summary of Accounts Receivable
Aging of Total Gross Receivables
(In Thousands)

Exhibit 26.30.30-B
(99-001)

Reporting Quarter Ended 09 30 97 (1)
☐ In Protest ☒ Not in Protest or Protestable (6)

(2) **Agency** Department of XYZ (3) 4 1 1
(4) **Fund** ABC (5) 0 1 2 3

		Major Revenue Source			
		Fed Gov't	Other State Taxes	Loan/Note Repayments	
(7)					
Receivables not past due (8)		\$ <u>1,125</u>	\$ <u>1,580</u>	\$ <u>15,250</u>	\$ _____
Past due receivables					
<u>Suggested</u>	<u>Other</u>				
1-30 days	<u>1 - 30</u> days (9)	<u>335</u>	<u>332</u>	<u>25</u>	_____
31 - 90 days	<u>31 - 90</u> days (10)	_____	<u>156</u>	_____	_____
91 - 180 days	<u>91 - 180</u> days (11)	_____	<u>15</u>	<u>70</u>	_____
Subtotal: 180 days or less (12)		<u>335</u>	<u>503</u>	<u>95</u>	_____
181 days - 1 year	<u>181 -</u> days (13)	_____	<u>85</u>	_____	_____
Over 1 year	Over _____ year(s) (14)	_____	<u>7</u>	<u>5</u>	_____
Subtotal: over 180 days (15)		<u>0</u>	<u>92</u>	<u>5</u>	_____
Total receivables past due (16)		<u>335</u>	<u>595</u>	<u>100</u>	_____
Total gross receivables (17)		\$ <u><u>1,460</u></u>	\$ <u><u>2,175</u></u>	\$ <u><u>15,350</u></u>	\$ <u><u> </u></u>
Amount of interest and penalties included in total gross receivables (18)					
		\$ _____	\$ <u>45</u>	\$ <u>20</u>	\$ _____
Percentage of interest and penalties to gross receivables (19)		<u>0.00</u> %	<u>2.07</u> %	<u>0.13</u> %	_____ %
Comments: (20)					
(21) _____		10/27/97		217/782-2053	
Signature of Responsible Agency Official		Date		Telephone Number	

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.30.40 1 of 3
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	
	QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE--	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	COLLECTIONS ACTIVITY FOR ACCOUNTS OVER 180	
	DAYS PAST DUE	REVISION NUMBER
		01-001

QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE -COLLECTIONS
ACTIVITY FOR ACCOUNTS OVER 180 DAYS PAST DUE (C-99)

PURPOSE

The purpose of this form is to report the status of collections over 180 days past due on a quarterly basis for funds not in protest or protestable. (Exhibit 26.30.40-A)

This form is to be completed and submitted to the Comptroller no later than the last day of the month following the end of the quarter by those agencies who have receivables that are greater than 180 days past due as reported on the C-98 form. Two copies should be retained by the agency: One to provide an internal record and one for the Auditor General or his representative.

INSTRUCTIONS

This is a general information form for the status of accounts over 180 days past due. Amounts entered do not foot down. This form is to be used only for accounts that are not in protest or protestable. All dollar amounts should be rounded to the nearest thousand. The account numbers should not be rounded and should be reported as identified in SAMS Manual Procedure 26.30.10.

CONTENTS

Refer to Exhibit 26.30.40-B

REFERENCE

CONTENTS

(1)	Enter the month, day and year of the last day of the quarter for which the form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three digit Comptroller assigned agency number.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.30.40 2 of 3
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	
	QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE--	EFFECTIVE DATE
		July 1, 1997
PROCEDURE	COLLECTIONS ACTIVITY FOR ACCOUNTS OVER 180	
	DAYS PAST DUE	REVISION NUMBER
		98-001

REFERENCE

CONTENTS

(4)	Enter the number of accounts that have receivables over 180 days past due.
(5)	Enter the dollar amount for receivables over 180 days past due. This amount should equal the total of the "over 180 days" amount on the C-98's for all funds and revenue sources.
(6)	Enter the number of accounts which have receivables over 180 days past due that have been referred to the Attorney General's Office.
(7)	Enter the dollar amount for receivables over 180 days past due that have been referred to the Attorney General for collection.
(8)	Enter the number of accounts which have receivables over 180 days past due that have been entered into the Comptroller's Offset System.
(9)	Enter the dollar amount for receivables over 180 days past due that have been entered into the Comptroller's offset system.
(10)	Enter the number of accounts which have receivables over 180 days past due that are being collected by private collection firms.
(11)	Enter the dollar amount for receivables over 180 days past due that are being collected by private collection firms.
(12)	Enter the number of accounts which have receivables over 180 days past due that are with the Debt Collection Board.
(13)	Enter the dollar amount of receivables over 180 days past due that are with the Debt Collection Board.
(14)	Enter the number of accounts which have receivables over 180 days past due that are being collected by a collection resource other than the Attorney General's Office, Comptroller's Offset System, private collection firm, or the Debt Collection Board.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.30.40 3 of 3
SUB-SECTION	STATE AGENCY RECEIVABLES REPORTING REQUIREMENTS	
	QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE--	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	COLLECTIONS ACTIVITY FOR ACCOUNTS OVER 180	
	DAYS PAST DUE	REVISION NUMBER
		01-001

REFERENCE

CONTENTS

(15)	Enter the dollar amount for receivables over 180 days past due that are being collected by a collection resource other than the Attorney General's Office, Comptroller's Offset System, private collection firm, or the Debt Collection Board.
(16)	This area is available for comments.
(17)	The responsible agency official must sign and date the form. Please include the phone number of the person to contact regarding questions on this form.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.40.10 1 of 8
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE
		July 1, 1995
PROCEDURE	COLLECTION EFFORTS & DOCUMENTATION	REVISION NUMBER
		96-001

STANDARDS FOR INITIATING COLLECTION

Where standards for initiating collection of an agency's past due accounts are addressed by law or rule, those standards and procedures must be observed. Where no such law or rule exists, each agency must individually pursue "all reasonable and appropriate procedures available to the agency to effectuate collection." Specific collection standards and procedures will vary by agency and with the size and nature of the debt. Accordingly, each agency must establish their own "reasonable and appropriate" collection policies in order to effectively collect past due accounts.

To aid agencies in the development of sound collection policies, the following procedures are presented as minimum suggested collection guidelines. Individual agency administrators must determine when to augment these procedures with collection efforts specifically suited to their own environment. While most past due accounts must be pursued in some manner, an agency may determine that due to the size and nature of a debt, continued collection efforts are not in the best interests of the State.

Accounts receivable owed to the State or a State agency are considered past due immediately upon the passage of the debt's due date. Agencies, however, may wish to wait to begin collection procedures for a short grace period (e.g. 5 - 15 days) after the debt becomes past due in order to allow for reasonable payment delays. It is suggested that active collection efforts begin when the grace period lapses without payment.

COLLECTION ACTIVITY

During the first 60 days that an account is established as a receivable, it is recommended that the agency contact the debtor through a structured process in order to accomplish the following collection objectives:

1. Reaffirm the debts with letter(s) and telephone calls;
2. Explain the original nature and terms of the debt;
3. State clearly to the debtor the collection policy that the agency may pursue;
4. Offer an opportunity for the debtor to respond or dispute the claim.
5. Attempt to resolve any claim disputes or other issues.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.40.10 2 of 8
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	COLLECTION EFFORTS & DOCUMENTATION	REVISION NUMBER
		01-001

After 60 days, the following collection activities should be undertaken by the agency:

1. Issuance of registered letters and telephone contact at scheduled intervals.
2. Face-to-face meetings.
3. Conduct asset searches.
4. Confirm current location of debtor.
5. Determine if there are any predecessor--successor relationships.
6. Review books and records of debtors.
7. Notify credit reporting agencies.
8. Perform bank levies.
9. File appropriate liens and judgements.

In addition to the collection procedures outlined above, agencies must develop procedures "whereby agency initiated payments to its debtors may be offset" against past due claims. The requirements for agency offsets are discussed in SAMS Manual Procedure 26.40.30.

Throughout the collection process, it is critical that agencies maintain complete records of all collection efforts related to each past due account. Collection documentation will be required in order to support potential legal action against the debtor, or to justify certification of uncollectibility. It is recommended, at a minimum, that agencies record the following collection information in addition to the data outlined above in SAMS Manual Procedure 26.20.10:

1. The date and nature of each contact with the debtor;
2. The debtor's response or dispute, if any was made;
3. Any payment agreements that may have been reached between the agency and the debtor;
4. The use of the Attorney General's Office and/or the Comptroller's Offset System.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.40.10 3 of 8
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	COLLECTION EFFORTS & DOCUMENTATION	REVISION NUMBER
		01-001

5. The use of any outside collection agencies, including dates and fees paid;
6. Reasons and dates for certification of uncollectibility where appropriate.

This information should be included as part of the accounts receivable records.

Copies of any final administrative assessments, contracts, payment agreements, witness statements, or any other documentation establishing the existence of the debt and identity of the debtor should be recorded as documentation.

Accounts Receivable Fund

Section 6 of the "Illinois State Collection Act of 1986" provides that the Comptroller, with the approval of the Governor, may provide by rule and regulation for the creation of a special fund or funds for the deposit of designated receipts by designated agencies to be known as Accounts Receivable Fund or Funds.

Under the Act, 75% of the amounts deposited each quarter into such a special fund shall be transferred to the General Revenue Fund or such other fund that would have originally received the receipts. The remaining amounts may be used by the creditor agency for collecting overdue accounts pursuant to appropriation by the General Assembly.

Fund Establishment

Agencies seeking the establishment of an Accounts Receivable Fund must submit: 1) Form C-68, Application to Establish or Dissolve a Fund, (See SAMS Manual Procedure 9.20.10 for general completion instructions and see Exhibit 26.40.10-C for a specific example requesting an accounts receivable fund) and 2) Form C-100, Application to Establish An Accounts Receivable Fund, (see Exhibits 26.40.10-A and B and the related instructions) to the State Comptroller's Office addressed as follows:

Comptroller
State of Illinois
325 West Adams
Springfield, Illinois 62704
Attention: Funds Management

After initial review by the Comptroller, applications will be forwarded to the Office of the Governor with a recommendation for approval or disapproval. This recommendation will be based upon the Comptroller's assessment of the impact of the establishment of the fund on the relevant fund balances, the ability of the State to meet future

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.40.10 4 of 8
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	COLLECTION EFFORTS DOCUMENTATION	REVISION NUMBER
		01-001

obligations on a timely basis, and other appropriate matters. Upon the concurrence of the Governor, the Accounts Receivable Fund will be established by the Comptroller for the receipt types specified in the application. In situations where an application is not approved, the application will be returned to the submitting agency with a letter indicating the reasons for the disapproval.

Special Accounting Required

Each accounts receivable fund must have unique receipt accounts (12 digit receipt account codes) for each receipt type designated in the approved application. The receipt account sub-source field will reflect the fund that would have originally received the money. If the fund of original receipt cannot be determined, the sub-source field will reflect the General Revenue Fund. The unique receipt accounts will be specified by the Comptroller's Office upon fund establishment approval. Once established, all collections of accounts receivable which are more than 120 days past due for the receipt sources specified in the approved application are to be deposited in the Accounts Receivable Fund.

Deposits of Money Collected

As deposits are processed, Form C-64, Receipts Deposit Transmittal, citing the unique 12-digit receipt account code must be prepared and forwarded to the Comptroller's Office. Instructions for completing Form C-64 are found in SAMS Manual Procedure 25.20.10. Exhibit 26.40.10-D reflects a completed C-64 for an accounts receivable fund. Receipt account codes will be assigned by the Comptroller's Office and added to SAMS Manual Procedure 25.50.10.

Statutory Transfers

To comply with the "Illinois State Collection Act of 1986", 75% of the receipts deposited into the Accounts Receivable fund must be transferred by the State agency within 10 days after the end of each calendar quarter. Form C-55, Fund Transfer Notification, (See SAMS Manual Procedure 9.20.30 for general completion instructions and see Exhibit 26.40.10-E for a specific example related to an accounts receivable fund) should be prepared for each fund into which money will be transferred. Note that "receipts" refers to amounts deposited per the Comptroller's records at quarter end.

Alternate Method

There may be situations where an agency cannot determine which debtor payments should be deposited into the accounts receivable fund without a detailed analysis. To ensure the timely deposit of these receipts, the State Collection Act (Ill. Rev. Stat., 1987, Chap. 15, par. 156) (**30 ILCS 210/6**) does provide an alternative to the sequence of

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.40.10 5 of 8
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	COLLECTION EFFORTS & DOCUMENTATION	REVISION NUMBER
		01-001

events described earlier in the SAMS Procedure. Use of this alternative method must be approved by the Comptroller's Office and applied consistently to all debtor payments within those sources designated for deposit into the accounts receivable fund.

Under the alternate method, agencies may initially deposit the designated receipts over 120 days past due into the fund to which they are owed (creditor fund) or into the General Revenue Fund in cases where there is no creditor fund. The Receipts Deposit Transmittal (Form C-64) must cite the unique receipt account codes established by the Comptroller's Office as described earlier in this SAMS Procedure under "Special Accounting Required" and "Deposits of Money Collected." Within 10 days of the end of each calendar quarter, 25% of the designated receipts per Comptroller's records that have been deposited into the creditor fund or the General Revenue Fund must be transferred to the accounts receivable fund as described earlier in this SAMS Procedure under "Statutory Transfers." Pursuant to appropriation, the transferred amounts can be used by the creditor agency for collecting overdue accounts.

Regardless of which method of deposit is used, the procedures for fund establishment as set forth previously remain the same.

**APPLICATION TO ESTABLISH AN
ACCOUNTS RECEIVABLE FUND
(C-100)**

PURPOSE

The purpose of the Application to Establish an Accounts Receivable Fund (C-100) is to document those receipt sources for which an accounts receivable fund is being requested (Exhibit 26.40.10-A).

This form is to be completed and attached to Form C-68, Application to Establish or Dissolve a Fund.

INSTRUCTIONS

The information requested on this form is required by the "Illinois State Collection Act of 1986". It will provide the criteria for deciding on the establishment of an accounts receivable fund. All dollar amounts are to be rounded to the nearest thousand. In addition to the information requested on the form, the Comptroller's and/or Governor's Office may, at its discretion, request other information to assess the impact of creating the accounts receivable fund.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.40.10 6 of 8
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE
		July 1, 1989
PROCEDURE	COLLECTION EFFORTS & DOCUMENTATION	REVISION NUMBER
		91-001

CONTENTS

Refer to Exhibit 26.40.10-B

REFERENCE

CONTENTS

(1)	Enter the official agency name.
(2)	Enter the three-digit Comptroller assigned agency number.
(3)	Enter the current receipt account code(s) applicable to the monies being proposed for deposit into the Accounts Receivable Fund.
(4)	Briefly describe each receipt source for each receipt account code entered in 3 . This should include the receipt title, the nature of the receivables, and the fund that originally receipted the money. If the fund of original receipt is not known, that fact must be stated.
(5)	For each receipt account code listed, enter the amount of receipts deposited in the most recently concluded prior fiscal year representing collections of accounts receivable.
(6)	Enter the percentage of the amount specified in (5) that represents collections of accounts receivable more than 120 days past due.
(7)	For each receipt account code listed, enter the estimated amount of the beginning balance of accounts receivable plus the estimated new accounts receivable to be created during the fiscal year (i.e., total available for collection).

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.40.10 7 of 8
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE
		July 1, 1989
PROCEDURE	COLLECTION EFFORTS & DOCUMENTATION	REVISION NUMBER
		91-001

REFERENCE

CONTENTS

(8)	For each receipt account code listed, enter the estimated amount of receipts to be deposited in the current fiscal year representing collections of accounts receivable.
(9)	Enter the <u>estimated</u> amount of the collections of accounts receivable specified in (8) that represent collections of accounts receivable more than 120 days past due.
(10)	Divide line (9) by line (8) and enter the result.
(11)	Enter the <u>estimated</u> amount of accounts receivable available to be collected specified in (7) that your agency estimates to be uncollectible. This must include <u>all</u> uncollectibles.
(12)	Divide line (11) by line (7) and enter the result.
(13)	Enter the <u>estimated</u> amount of uncollectible accounts receivable specified in (11) that must be certified as uncollectible by the Attorney General.
(14)	Divide line (13) by line (11) and enter the result.
(15)	From the amount in (7), subtract the amounts in (8) and (11). Enter the result.
(16)	Enter the <u>estimated</u> amount of increase in future annual receipts, if 25% of amounts collected from accounts more than 120 days past due are retained for collection efforts.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.40.10 8 of 8
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE July 1, 2000
PROCEDURE	COLLECTION EFFORTS & DOCUMENTATION	REVISION NUMBER 01-001

REFERENCE

CONTENTS

(17)

The responsible agency official should sign and date the form.
A telephone number must also be included.

NOTE: This provision does not apply to the Department of Revenue or the Department of Employment Security.

REFERRAL OF PAST DUE ACCOUNTS

If an agency believes that a past due account is uncollectible, it must certify the account as such under the guidelines in SAMS Manual procedure 26.40.40, "certification standards."

If, however, the debt is believed to be collectible and the agency fails to collect the past due amount under the procedures outlined above or to establish a satisfactory deferred payment plan, the agency may refer the debt for collection. It is recommended that such a debt be referred either to an outside private collection firm chosen by the individual State agency (unless prohibited by rule or law), the Attorney General, or in the case of universities, their own attorneys. The referral must include such information as defined by the Attorney General See SAMS Manual Procedure 26.40.50, "Requirements of the Attorney General").

ESTABLISHING DEFERRED PAYMENT PLAN

If during the collection process, the agency determines that the best opportunity for collecting the debt is through periodic payments, the agency may enter into a deferred payment plan with the debtor. The terms of each plan will vary with the size and nature of the debt, however, it is suggested that payments be expected at generally no less than monthly intervals, and if the term of the plan exceeds one year, payment terms should be reviewed with the debtor annually.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.40.80 1 of 2
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE July 1, 2000
PROCEDURE	REMOVAL OF UNCOLLECTIBLE ACCOUNTS	REVISION NUMBER 01-001

**STANDARDS & PROCEDURES FOR REMOVAL OF CERTIFIED UNCOLLECTIBLE
ACCOUNTS**

An agency may delete debts from its records, that have been certified as uncollectible by either the agency when less than \$1,000 or the Attorney General when greater than or equal to \$1,000 according to SAMS Manual Procedure at 26.40.40, as follows:

1. For debts less than \$1,000, immediately upon certification by the agency;
2. For debts which have been certified and which are greater than or equal to \$1,000 and
 - a) less than five years old, when the agency determines that such deletion is in the best economic interest of the State; generally, this test will be met when the total carrying cost expended or anticipated will exceed the amount of the claim that would reasonably be expected to be realized as a result of potentially reopening such debts for collection;
 - b) more than five years old, immediately.

REPORTING REQUIREMENTS

Agencies shall submit a list to the Comptroller of debts that are removed from the agency's books pursuant to the procedures outlined above. The list must be submitted quarterly with the quarterly reporting package, and will be accepted in writing, via e-mail or diskette with the following information:

1. Debtor's name;
2. Debtor's social security number, federal employer's ID number, or other Comptroller-approved identifying number (if available);
3. Amount of the debt;
4. Nature of the debt;
5. Formal due date of the debt;

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.40.80 2 of 2
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE
		January 1, 1988
PROCEDURE	REMOVAL OF UNCOLLECTIBLE ACCOUNTS	REVISION NUMBER
		88-002

6. The agency and Comptroller assigned fund to which the debt is due;
7. "Source of Revenue" code of the debt;
8. The date the debt was certified uncollectible;
9. The date the debt was removed from the agency's books.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.10.10 1 of 2
SUB-SECTION	OVERVIEW	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	INTRODUCTION	REVISION NUMBER
		01-001

INTRODUCTION

Year-end financial reporting in accordance with generally accepted accounting principles (GAAP) has been commonplace in the private sector for many years. However, until the issuance of the National Council on Governmental Accounting (NCGA) Statement 1, there was some uncertainty as to what constituted GAAP basis financial reporting for State government. Since NCGA Statement 1, there has been an increased awareness of the need for better financial information in the public sector which is a direct result of the financial crisis of many large cities.

This section outlines the general procedures for 1) year-end GAAP reporting to the State Comptroller's Office and 2) preparation of GAAP basis financial statements by those State agencies, authorities, boards and commissions considered part of the State's reporting entity.

Year-end GAAP Reporting to the State Comptroller's Office

All State agencies (excluding those agencies whose GAAP reporting packages are completed by the Comptroller's staff in consultation with agency personnel - referred to as "in-house") are required to submit annual GAAP reporting packages for any fund or funds in which they expend from and/or deposit receipts. Generally, GAAP reporting packages are due between August 15 and August 31 except for university and pension packages (due September 30). Those agencies whose reporting packages are completed "in-house" are indicated by footnote in Procedure 27.50.10. Year-end GAAP reporting to the Comptroller including reporting forms and instructions is presented in the following SAMS Manual Chapter 27 procedures (excluding Procedure 27.50.60 which is discussed next).

Financial Reporting Representations by Agency Management

As part of the agency reporting process, agency management personnel will be required to submit a letter representing that, to the best of their knowledge and belief, the GAAP financial reporting information is complete and accurate. The required form and content of the representation letter is included in the year-end reporting package sent to each agency and in exhibit 27.10.10-A.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	OVERVIEW	27.10.10 2 of 2
PROCEDURE	INTRODUCTION	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

GAAP Basis Financial Statements

In addition to the above requirement, in certain instances (explained below), State agencies are also required to submit a complete set of GAAP basis financial statements (including footnote disclosures) to the Comptroller's Office by November 15th. Preparation of financial statements in accordance with GAAP is addressed in SAMS Manual Procedure 27.50.60.

Agencies which are required to prepare and submit GAAP basis financial statements to the comptroller's office are indicated in procedure 27.50.10 with footnote G. GAAP basis financial statements for these agencies are necessary to obtain adequate audit coverage for the statewide general purpose financial statements.

Procedure 27.50.60 applies only to those agencies marked with footnote G in Procedure 27.50.10 and who are undergoing current audits by the Auditor General (or his special assistant auditors) and required to prepare GAAP basis financial statements. Agencies which are not currently under-going an audit are not subject to Procedure 27.50.60.

General

Preparation of GAAP reporting packages and resultant GAAP basis financial statements requires careful examination of both financial and non-financial data. Financial data refers to those items that are products of the accounting system. Examples of financial data used in the GAAP compilation process include agency expenditure records and SAMS financial reports. Non-financial data refers to information that does not flow through the accounting system. Examples of non-financial data used in the GAAP reporting process include such items as personnel records for documenting compensated absences (form SCO-580), and records of pending litigation for contingent liabilities (form SCO-599). Another example is when agencies receive goods and services as payment in lieu of cash (i.e., "in-kind" payments). The fair market value of such goods and services must be recorded as revenue and expenditures/expenses in the appropriate GAAP reporting fund package. Any questions concerning the GAAP reporting implications of these non-financial transactions should be directed to the Comptroller's GAAP reporting staff.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.11 1 of 3
SUB-SECTION	INPUT PROCEDURES	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SHARED SAMS FUNDS ADJUSTMENTS FOR ASSETS, LIABILITIES, AND FUND EQUITY (SCO-511)	REVISION NUMBER
		01-001

**SHARED SAMS FUNDS ADJUSTMENTS
FOR ASSETS, LIABILITIES, AND FUND EQUITY (SCO-511)**

PURPOSE

The purpose of the Shared SAMS Funds Adjustments for assets, liabilities, and fund equity (Exhibit 27.20.11-A) is to record each agency's adjustments to balance sheet items necessary to enable the Comptroller to convert a shared SAMS fund to the Generally Accepted Accounting Principles (GAAP) basis.

This trial balance is to be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

Since no single agency administers a shared fund, the fund's activity for each agency must be reported to the Comptroller's Office for accumulation of each agency's adjustments and conversion of the SAMS cash basis fund records to GAAP basis. Also, since SAMS cash basis fund records do not record any asset and liability balances, each agency must prepare its appropriate adjusting entries to record balance sheet items.

Adjustments should be rounded to the nearest thousand. For descriptions of the accounts to be included on each line, refer to the GAAP Report Chart of Accounts (Procedure 27.50.20). Where a line or column does not apply, leave it blank.

INSTRUCTIONS

Instructions for converting assets and liability accounts to the GAAP basis can be found in various forms and instructions included in the report package (e.g., Accounts Payable, Accrued Liabilities and Reserve for Encumbrances, SCO-549).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.11 2 of 3
SUB-SECTION	INPUT PROCEDURES	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SHARED SAMS FUNDS ADJUSTMENTS FOR ASSETS, LIABILITIES, AND FUND EQUITY (SCO-511)	REVISION NUMBER 01-001

All GAAP basis adjustments should be initially recorded on form SCO-548 (Adjusting Journal Entries) and reclassifications on form SCO-547 (Reclassifying Journal Entries). Accounts with multiple adjustments/ reclassifications should be summarized by account on Form SCO-530 (Account Summary Analysis) to provide details of the net adjustments.

It should be noted that only reclassification entries are posted in the fund equity section and the sum of all current year GAAP adjustments/ reclassifications on the SCO-511 and SCO-512 must equal zero.

CONTENTS

Refer to Exhibit 27.20.11-B.

REFERENCE

CONTENTS

(1)	Enter the last digit of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter net GAAP adjustments/reclassifications for each account at June 30, current year (CY) per SCO-530 and SCO-547/SCO-548.
(7)	Subtotal all amounts in (6) for each account and enter the result.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.11 3 of 3
PROCEDURE	SHARED SAMS FUNDS ADJUSTMENTS FOR ASSETS, LIABILITIES, AND FUND EQUITY (SCO-511)	EFFECTIVE DATE July 1, 2000 REVISION NUMBER 01-001

REFERENCE

CONTENTS

(8)	Add all amounts in (6) for all asset accounts and enter the sum.
(9)	Add all amounts in (6) for all liability accounts and enter the sum.
(10)	Add all amounts in (6) for all fund equity accounts and enter the sum.
(11)	Enter the prior year's GAAP adjustments (in thousands). This information may be completed by the Comptroller's Office from the prior year's GAAP report before the GAAP packages are mailed to agencies, if time permits.

June 30, 20_____

Fund _____

SCO-511
1 of 3

State of Illinois

Agency

Shared SAMS Funds Adjustments

Fund June 30, 20

Report Account	Account Description	Nearest Thousand			
		GAAP Adjustments June 30, Current Year	Prior Year Adjustments		
147	Due from primary government.				
148	Allowance for uncollectible due from primary government.	()	()		
149	Total due from primary government.				
150	Inventories.				
152	Loans and notes receivable.				
153	Allowance for uncollectible loans and notes receivable.	()	()		
154	Total loans and notes receivable.				
159	Restricted assets.				
175	Other assets.				
	Total assets.	\$			
	<u>Liabilities</u>				
205	Accounts payable and accrued liabilities.	\$			
208	Due to other government-federal.				
209	Due to other government-local.				
210	Total intergovernmental payables.				
215	Due to other funds.				
216	Due to component units.				
217	Due to primary government.				
220	Deferred revenues.				
222	Liabilities payable from restricted assets.				
230	Other liabilities.				
235	Notes payable.				
	Total liabilities.	\$			

June 30, 20_____

Fund _____

SCO-511
3 of 3

State of Illinois

Agency (2) Department XYZ (3) 498

Shared SAMS Funds Adjustments

Fund (4) General Revenue (5) 0001

June 30, 20_ (1)

Report Account	Account Description	Nearest Thousand																			
		GAAP Adjustments June 30, Current Year					Prior Year Adjustments														
	<u>Assets</u>																				
101	Cash on deposit with State Treasurer (including intransit items)	\$ (6)	146				(11)	175													
103	Petty Cash		3					3													
104	Cash equivalents.																				
105	Total cash and cash equivalents.	(7)	149					178													
109	Investments.																				
110	Unamortized premiums (discounts) on investments.																				
111	Total investments.																				
117	Taxes receivable.		32103					29974													
118	Allowance for uncollectible taxes.	(	)				(	)													
121	Interest and penalties receivable on taxes.																				
122	Allowance for uncollectible interest and penalties on taxes.	(	)				(	)													
125	Total taxes receivable.		32103					29974													
126	Due from other government-federal.																				
127	Due from other government-local.																				
128	Allowance for uncollectible due from other governments.	(	)				(	)													
130	Total intergovernmental receivables.																				
135	Other receivables.																				
136	Allowance for uncollectible other receivables.	(	)				(	)													
140	Total other receivables.																				
141	Due from other funds.		30					50													
142	Allowance for uncollectible due from other funds.	(	)				(	)													
143	Total due from other funds.		30					50													
144	Due from component units.																				
145	Allowance for uncollectible due from component units.	(	)				(	)													
146	Total due from component units.																				

0	0	0	1

Report Account	Account Description	Nearest Thousand		
		GAAP Adjustments June 30, Current Year		Prior Year Adjustments
147	Due from primary government.			
148	Allowance for uncollectible due from primary government.	()		()
149	Total due from primary government.			
150	Inventories.	200		250
152	Loans and notes receivable.			
153	Allowance for uncollectible loans and notes receivable.	()		()
154	Total loans and notes receivable.			
159	Restricted assets.			
175	Other assets.			
	Total assets.	\$ (8) 32482		30452
	<u>Liabilities</u>			
205	Accounts payable and accrued liabilities.	\$ <8057>		<8802>
208	Due to other government-federal.			
209	Due to other government-local.			
210	Total intergovernmental payables.			
215	Due to other funds.	<57>		<165>
216	Due to component units.			
217	Due to primary government.			
220	Deferred revenues.			
222	Liabilities payable from restricted assets.			
230	Other liabilities.			
235	Notes payable.			
	Total liabilities.	\$ (9) <8114>		<8967>

SCO-511
3 of 3

State of Illinois

Agency _____

Shared SAMS Funds Adjustments

Fund _____

June 30, 20 _____

Report Account		Account Description		Nearest Thousand																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
				Balance Per SAMS		GAAP Adjustments Prior Year		GAAP Adjustments June 30, Current Year		GAAP Basis		Prior Year GAAP Basis																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
		<u>Revenues</u>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							

June 30, 20_____

Fund _____

SCO-512
2 of 2

State of Illinois

Agency (2) Department XYZ (3) 498

Shared SAMS Funds Adjustments

Fund (4) General Revenue (5) 0001

June 30, 20 (1)

		Nearest Thousand									
Report Account	Account Description	Balance Per SAMS		GAAP Adjustments Prior Year		GAAP Adjustments June 30, Current Year		GAAP Basis		Prior Year GAAP Basis	
	<u>Revenues</u>										
401	Income taxes.	\$ (6)	<375276>	(7)	<29974>	(8)	<32239>	(9)	<377541>	(10)	<381540>
402	Refunds and credit memoranda	(11)	10568		1836		2036		10768		11575
405	Net income taxes.								<366773>		<369965>
406	Sales taxes.										
407	Refunds and credit memoranda										
410	Net sales taxes.										
411	Public utility taxes.										
412	Refunds and credit memoranda										
415	Net public utility taxes.										
416	Motor fuel taxes.										
417	Refunds and credit memoranda										
420	Net motor fuel taxes.										
421	Other taxes.										
422	Refunds and credit memoranda										
425	Net other taxes.										
426	Federal Government.										
427	Refunds and credit memoranda										
430	Net federal government.										
431	Licenses and fees.		<957>		<13>		<3>		<947>		<976>
432	Refunds and credit memoranda										
435	Net licenses and fees.								<947>		<976>
440	Interest and other investment income.										
441	Other revenues.		<3624>		<162>		<7>		<3469>		<3344>
442	Refunds and credit memoranda										
445	Net other revenues.								<3469>		<3344>
565	Operating transfers-in.		<600>		<50>		<30>		<580>		<500>
566	Operating transfers from component units.										
567	Operating transfers from primary government.										
575	Bond proceeds.										
578	Proceeds from Capital Lease Financing.										
580	Proceeds from Certificates of Participation.										
581	Other financing sources.										
	Total revenues.	\$ (12)	<369889>	(13)	<233631>	(14)	<30243>	(15)	<371769>	(16)	<374785>

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.16 1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	NONSHARED SAMS FUNDS TRIAL BALANCE FOR	REVISION NUMBER
	ASSETS, LIABILITIES, AND FUND EQUITY	
	(SCO-516)	01-001

**NONSHARED SAMS FUNDS TRIAL BALANCE
FOR ASSETS, LIABILITIES, AND FUND EQUITY (SCO-516)**

PURPOSE

The purpose of the Nonshared SAMS Funds Trial Balance for assets, liabilities and fund equity (Exhibit 27.20.16-A) is to provide a worksheet for conversion of agency records to conform with Generally Accepted Accounting Principles (GAAP).

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

GENERAL

The Nonshared SAMS Funds Trial Balance for assets, liabilities and fund equity should be completed only for those funds that are solely administered by an agency as designated by the Comptroller's Office. A separate trial balance should be completed for each such fund. In the event that agency records for a particular fund are maintained on the GAAP basis, only the GAAP basis column needs to be completed.

All amounts included on the trial balance must be rounded to the nearest thousand. For descriptions of the accounts to be included on each line, refer to the GAAP Report Chart of Accounts (Procedure 27.50.20). Where a line or column does not apply, leave it blank.

INSTRUCTIONS

Instructions for converting asset and liability accounts to the GAAP basis can be found in various forms and instructions included in the report package (e.g., Accounts Payable and Accrued Liabilities, SCO-549).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.16 2 of 3
PROCEDURE	NONSHARED SAMS FUNDS TRIAL BALANCE FOR ASSETS, LIABILITIES, AND FUND EQUITY (SCO-516)	EFFECTIVE DATE July 1, 2000 REVISION NUMBER 01-001

All GAAP basis adjustments should be initially recorded on form SCO-548 (Adjusting Journal Entries) and reclassifications on form SCO-547 (Reclassifying Journal Entries). Accounts with multiple adjustments/ reclassifications should be summarized by account on form SCO-530 (Account Summary Analysis) to provide details of the net adjustments/reclassifications to the trial balance.

CONTENTS

Refer to Exhibit 27.20.16-B.

REFERENCE

CONTENTS

(1)	Enter the last digit of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the balances (in thousands) in individual asset, liability, and fund equity accounts at June 30, current year (CY) from the agency's records.
(7)	Enter net GAAP adjustments/reclassifications (in thousands) at June 30, (CY) for each asset, liability, and fund equity account as determined on SCO-530 and SCO-547/548. Debits should be positive and credits should be in parenthesis.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.16 3 of 3
PROCEDURE	NONSHARED SAMS FUNDS TRIAL BALANCE FOR ASSETS, LIABILITIES, AND FUND EQUITY (SCO-516)	EFFECTIVE DATE July 1, 2000 REVISION NUMBER 01-001

REFERENCE

CONTENTS

In order to balance total GAAP adjustments and both undesignated fund balance and total fund equity, refer to the Fund Equity Reconciliation - (SCO-529).

- (8) Add (6) and (7) and enter the result.
- (9) Enter the prior year's GAAP basis (in thousands). This information may be completed by the Comptroller's Office from the prior year's GAAP report before the GAAP packages are mailed to agencies, if time permits.
- (10) Subtotal all amounts in columns (6),(7),(8), and (9) for each category and enter the result in their respective column.
- (11) Total all amounts in columns (6), (7),(8) and (9) for assets and enter the result in their respective column.
- (12) Total all amounts in columns (6), (7), (8) and (9) for liabilities and enter the result in their respective column.
- (13) Total all amounts in columns (6), (7), (8) and (9) for fund equity and enter the result in their respective column.

NOTE: After the closing entry has been posted to the undesignated fund balance (see SCO-529), the following equality statement should be true: total assets 11 must equal total liabilities (12) plus total fund equity (13).

State of Illinois

Agency _____

Nonshared SAMS Funds Trial Balance

Fund _____

June 30, 20 _____

Report Account		Account Description		Nearest Thousand											
				Agency Records	GAAP Adjustments June 30, Current Year				GAAP Basis	Prior Year GAAP Basis					
			<u>Assets</u>												
101			Cash on deposit with State Treasurer	\$											
			(including intransit items)												
103			Petty Cash												
104			Cash equivalents.												
105			Total cash and cash equivalents.												
109			Investments.												
110			Unamortized premiums (discounts) on investments.												
111			Total investments.												
117			Taxes receivable.												
118			Allowance for uncollectible taxes.	(	)	(	)		(	)	(	)			
121			Interest and penalties receivable on taxes.												
122			Allowance for uncollectible interest and penalties on taxes.	(	)	(	)		(	)	(	)			
125			Total taxes receivable.												
126			Due from other government-federal.												
127			Due from other government-local.												
128			Allowance for uncollectible due from other governments.	(	)	(	)		(	)	(	)			
130			Total intergovernmental receivables.												
135			Other receivables.												
136			Allowance for uncollectible other receivables.	(	)	(	)		(	)	(	)			
140			Total other receivables.												
141			Due from other funds.												
142			Allowance for uncollectible due from other funds.	(	)	(	)		(	)	(	)			
143			Total due from other funds.												
144			Due from component units.												
145			Allowance for uncollectible due from component units.	(	)	(	)		(	)	(	)			
146			Total other receivables.												

Fund _____

SCO-516
2 of 3

June 30, 20_____

Fund _____

SCO-516
3 of 3

State of Illinois

Agency (2) Department XYZ (3) 498

Nonshared SAMS Funds Trial Balance

Fund (4) ABC (5) 0001

June 30, 20 (1)

Report Account		Account Description		Nearest Thousand																												
				Agency Records				GAAP Adjustments June 30, Current Year								GAAP Basis				Prior Year GAAP Basis												
		<u>Assets</u>																														
101		Cash on deposit with State Treasurer (including intransit items)		\$ (6)	4	7	9	3	3	(7)		1	1	6						(8)	4	8	0	4	9	(9)	3	8	7	4	7	
														2									2						2			
103		Petty Cash																														
104		Cash equivalents.																														
105		Total cash and cash equivalents.		(10)	4	7	9	3	3	(10)		1	1	8						(10)	4	8	0	5	1	(10)	3	8	7	4	9	
109		Investments.																														
110		Unamortized premiums (discounts) on investments.																														
111		Total investments.																														
117		Taxes receivable.																														
118		Allowance for uncollectable taxes.		(					)	(					)					(				)	(				)			
121		Interest and penalties receivable on taxes.																														
122		Allowance for uncollectable interest and penalties on taxes.		(					)	(					)					(				)	(				)			
125		Total taxes receivable.																														
126		Due from other government-federal.												4	5	0							4	5	0				1	0	0	
127		Due from other government-local.																														
128		Allowance for uncollectalbe due from other governments.		(					)	(					)					(				)	(				)			
130		Total intergovernmental receivables.												4	5	0							4	5	0				1	0	0	
135		Other receivables.												3	0	1	0						3	0	1	0			2	9	9	5
136		Allowance for uncollectable other receivables.		(					)	(		6	1	0	)					(		6	1	0	)	(		2	2	0	)	
140		Total other receivables.												2	4	0	0						2	4	0	0			2	7	7	5
141		Due from other funds.												1	8								1	8					2	0		
142		Allowance for uncollectalbe due from other funds.		(					)	(					)					(				)	(				)			
143		Total due from other funds.												1	8								1	8					2	0		
144		Due from component units.																														
145		Allowance for uncollectable due from component units.		(					)	(					)					(				)	(				)			
146		Total other receivables.																														

SCO-516
1 of 3

June 30, 20

4	9	8

0	0	0	1

SCO-516
2 of 3

June 30, 20_____

4	9	8

0	0	0	1

SCO-516
3 of 3

State of Illinois

Agency _____

Shared SAMS Funds Trial Balance

Fund _____

June 30, 20 _____

Report Account		Nearest Thousand				
		Agency Records	GAAP Adjustments Prior Year	GAAP Adjustments June 30, Current Year	GAAP Basis	Prior Year GAAP Basis
	<u>Revenues</u>					
401	Income taxes.	\$				
402	Refunds and credit memoranda					
405	Net income taxes.					
406	Sales taxes.					
407	Refunds and credit memoranda					
410	Net sales taxes.					
411	Public utility taxes.					
412	Refunds and credit memoranda					
415	Net public utility taxes.					
416	Motor fuel taxes.					
417	Refunds and credit memoranda					
420	Net motor fuel taxes.					
421	Other taxes.					
422	Refunds and credit memoranda					
425	Net other taxes.					
426	Federal Government.					
427	Refunds and credit memoranda					
430	Net federal government.					
431	Licenses and fees.					
432	Refunds and credit memoranda					
435	Net licenses and fees.					
440	Interest and other investment income.					
441	Other revenues.					
442	Refunds and credit memoranda					
445	Net other revenues.					
565	Operating transfers-in.					
566	Operating transfers from component units.					
567	Operating transfers from primary government.					
575	Bond proceeds.					
578	Proceeds from Capital Lease Financing.					
580	Proceeds from Certificates of Participation.					
581	Other financing sources.					
	Total revenues.	\$				
	Closing entry.					
					\$ 0	

State of Illinois

Agency (2) Department ABC

(3) 499

Shared SAMS Funds Trial Balance

Fund (4) XYZ

(5) 0999

June 30, 20 (1)

Report Account		Nearest Thousand									
		Agency Records		GAAP Adjustments Prior Year		GAAP Adjustments June 30, Current Year		GAAP Basis		Prior Year GAAP Basis	
	<u>Revenues</u>										
401	Income taxes.	\$ (6)		(7)		(8)		(9)		(10)	
402	Refunds and credit memoranda	(11)									
405	Net income taxes.										
406	Sales taxes.										
407	Refunds and credit memoranda										
410	Net sales taxes.										
411	Public utility taxes.										
412	Refunds and credit memoranda										
415	Net public utility taxes.										
416	Motor fuel taxes.										
417	Refunds and credit memoranda										
420	Net motor fuel taxes.										
421	Other taxes.										
422	Refunds and credit memoranda										
425	Net other taxes.										
426	Federal Government.	<2369>		<100>		<381>		<2650>		<2177>	
427	Refunds and credit memoranda										
430	Net federal government.							<2650>		<2177>	
431	Licenses and fees.	<375228>		<2995>		<3010>		<375243>		<370452>	
432	Refunds and credit memoranda										
435	Net licenses and fees.							<375243>		<370452>	
440	Interest and other investment income.										
441	Other revenues.	<1507>		<11>		<8>		<1504>		<1305>	
442	Refunds and credit memoranda										
445	Net other revenues.							<1504>		<1305>	
565	Operating transfers-in.			<9>		<79>		<70>		<80>	
566	Operating transfers from component units.										
567	Operating transfers from primary government.										
575	Bond proceeds.										
578	Proceeds from Capital Lease Financing.					<20>		<20>		<10>	
580	Proceeds from Certificates of Participation.										
581	Other financing sources.										
	Total revenues.	\$(12) <379104>		(13) <31115>		(14) <3498>		(15) <379487>		(16) <374022>	
	Closing entry.							(17) <379487>			
								\$ 0			

Fund	(4)	XYZ	(5)	0999

SCO-517
2 of 2

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.21 1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	LOCALLY HELD FUNDS TRIAL BALANCE FOR ASSETS, LIABILITIES, AND FUND EQUITY (SCO-521)	REVISION NUMBER 01-001

**LOCALLY HELD FUNDS TRIAL BALANCE
FOR ASSETS, LIABILITIES, AND FUND EQUITY (SCO-521)**

PURPOSE

The purpose of the Locally Held Funds Trial Balance for assets, liabilities, and fund equity (Exhibit 27.20.21-A) is to provide a worksheet for conversion of agency records to conform with Generally Accepted Accounting Principles (GAAP).

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

GENERAL

The Locally Held Funds Trial Balance for assets, liabilities, and fund equity should be completed only for funds of the agency whose activity is not processed through the Comptroller's voucher/warrant processing system. A separate trial balance should be completed for each such fund. In the event that agency records for a particular fund are maintained on the GAAP basis, only the GAAP basis columns need to be completed.

All amounts included on the trial balance must be rounded to the nearest thousand. For descriptions of the accounts to be included on each line, refer to the GAAP Chart of Accounts (SAMS Manual Procedure 27.50.20). Where a line or column does not apply, leave it blank.

INSTRUCTIONS

Instructions for converting asset and liability accounts to the GAAP basis can be found in various forms and instructions included in the report package (e.g., SCO-549, Accounts Payable, Accrued Liabilities and Reserve for Encumbrances).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.20.21 2 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	LOCALLY HELD FUNDS TRIAL BALANCE FOR ASSETS, LIABILITIES, AND FUND EQUITY (SCO-521)	REVISION NUMBER 01-001

All GAAP basis adjustments/reclassifications should be initially recorded on form SCO-548 (Adjusting Journal Entries) and form SCO-547 (Reclassifying Journal Entries). Accounts with multiple adjustments should be summarized by account on form SCO-530 (Account Summary Analysis) to provide details of the net adjustments/reclassifications to the trial balance.

CONTENTS

Refer to Exhibit 27.20.21-B.

REFERENCE

CONTENTS

(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the balances (in thousands) in individual asset, liability, and fund balance accounts at June 30, current year (CY) from the agency's records.
(7)	Enter net GAAP adjustments/reclassifications (in thousands) at June 30, CY for each asset, liability, and fund equity account as determined on SCO-530 and SCO-547/548. Debits should be positive and credits should be in parenthesis.

State of Illinois

Agency _____

Locally Held Funds Trial Balance

Fund _____

June 30, 20 _____

Report Account		Nearest Thousand									
		Agency Records	GAAP Adjustments June 30, Current Year					GAAP Basis		Prior Year GAAP Basis	
	<u>Assets</u>										
101	Cash on deposit with bank.	\$									
103	Petty Cash										
104	Cash equivalents.										
105	Total cash and cash equivalents.										
109	Investments.										
110	Unamortized premiums (discounts) on investments.										
111	Total investments.										
117	Taxes receivable.										
118	Allowance for uncollectible taxes.	(	)	(	)			(	)	(	)
121	Interest and penalties receivable on taxes.										
122	Allowance for uncollectible interest and penalties on taxes.	(	)	(	)			(	)	(	)
125	Total taxes receivable.										
126	Due from other government-federal.										
127	Due from other government-local.										
128	Allowance for uncollectible due from other governments.	(	)	(	)			(	)	(	)
130	Total intergovernmental receivables.										
135	Other receivables.										
136	Allowance for uncollectible other receivables.	(	)	(	)			(	)	(	)
140	Total other receivables.										
141	Due from other funds.										
142	Allowance for uncollectible due from other funds.	(	)	(	)			(	)	(	)
143	Total due from other funds.										
144	Due from component units.										
145	Allowance for uncollectible due from component units.	(	)	(	)			(	)	(	)
146	Total due from component units.										

State of Illinois

Agency _____

Locally Held Funds Trial Balance

Fund _____

June 30, 20 _____

Report Account		Account Description		Nearest Thousand											
				Agency Records	GAAP Adjustments June 30, Current Year				GAAP Basis	Prior Year GAAP Basis					
147		Due from primary government.													
148		Allowance for uncollectible due from													
		primary government.	(	)	(	)			(	)	(	)			
149		Total due from primary government.													
150		Inventories.													
152		Loans and notes receivable.													
153		Allowance for uncollectible loans and													
		notes receivable.	(	)	(	)			(	)	(	)			
154		Total loans and notes receivable.													
159		Restricted assets.													
175		Other assets.													
		Total assets.	\$												
		<u>Liabilities</u>													
205		Accounts payable and													
		accrued liabilities.	\$												
208		Due to other government-federal.													
209		Due to other government-local.													
210		Total intergovernmental payables.													
215		Due to other funds.													
216		Due to component units.													
217		Due to primary government.													
220		Deferred revenues.													
222		Liabilities payable from restricted													
		assets.													
230		Other liabilities.													
235		Notes payable.													
255		Federal advances for unemployment													
		benefits.													
		Total liabilities.	\$												

June 30, 20_____

Fund _____

SCO-521
3 of 3

State of Illinois

Agency (2) Department ABC (3) 499

Locally Held Funds Trial Balance

Fund (4) LHF (5) 1100

June 30, 20 (1)

Report Account		Account Description		Nearest Thousand															
				Agency Records				GAAP Adjustments June 30, Current Year				GAAP Basis				Prior Year GAAP Basis			
			<u>Assets</u>																
101			Cash on deposit with bank.	\$ (6)		1827		(7)				(8)		1827		(9)		1874	
103			Petty Cash																
104			Cash equivalents.									(10)				(10)			
105			Total cash and cash equivalents.											1827				1874	
109			Investments.			287								287				242	
110			Unamortized premiums (discounts) on investments.																
111			Total investments.											287				242	
117			Taxes receivable.																
118			Allowance for uncollectible taxes.	(		)	(		)			(		)	(		)		
121			Interest and penalties receivable on taxes.																
122			Allowance for uncollectible interest and penalties on taxes.	(		)	(		)			(		)	(		)		
125			Total taxes receivable.																
126			Due from other government-federal.																
127			Due from other government-local.																
128			Allowance for uncollectible due from other governments.	(		)	(		)			(		)	(		)		
130			Total intergovernmental receivables.																
135			Other receivables.					14						14					
136			Allowance for uncollectible other receivables.	(		)	(		)			(		)	(		)		
140			Total other receivables.					14						14					
141			Due from other funds.																
142			Allowance for uncollectible due from other funds.	(		)	(		)			(		)	(		)		
143			Total due from other funds.																
144			Due from component units.																
145			Allowance for uncollectible due from component units.	(		)	(		)			(		)	(		)		
146			Total due from component units.																

State of Illinois

Agency Department ABC

499

Locally Held Funds Trial Balance

Fund LHF

1100

June 30, 20

Report Account		Account Description		Nearest Thousand															
				Agency Records		GAAP Adjustments				GAAP Basis		Prior Year GAAP Basis							
						June 30, Current Year													
147	Due from primary government.																		
148	Allowance for uncollectible due from																		
	primary government.	(		)	(		)				(		)	(		)			
149	Total due from primary government.																		
150	Inventories.																		
152	Loans and notes receivable.																		
153	Allowance for uncollectible loans and																		
	notes receivable.	(		)	(		)				(		)	(		)			
154	Total loans and notes receivable.																		
159	Restricted assets.																		
175	Other assets.																		
	Total assets.	\$	(11)	21	14	(11)	14				(11)	21	28	(11)	21	16			
	<u>Liabilities</u>																		
205	Accounts payable and																		
	accrued liabilities.	\$				<503>						<503>			<602>				
208	Due to other government-federal.																		
209	Due to other government-local.																		
210	Total intergovernmental payables.																		
215	Due to other funds.																		
216	Due to component units.																		
217	Due to primary government.																		
220	Deferred revenues.																		
222	Liabilities payable from restricted																		
	assets.																		
230	Other liabilities.																		
235	Notes payable.																		
255	Federal advances for unemployment																		
	benefits.																		
	Total liabilities.	\$	(12)		(12)	<503>					(12)	<503>		(12)	<602>				
		SCO-521 2-13																	

June 30, 20

4	9	9

1	1	0	0

SCO-521
3 of 3

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.20.22 1 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	LOCALLY HELD FUNDS TRIAL BALANCE REVENUES AND EXPENDITURES (SCO-522)	REVISION NUMBER 01-001

**LOCALLY HELD FUNDS TRIAL BALANCE
REVENUES AND EXPENDITURES (SCO-522)**

PURPOSE

The purpose of the Locally Held Funds Trial Balance for revenues and expenditures (Exhibit 27.20.22-A) is to provide a worksheet for conversion of agency records to conform with Generally Accepted Accounting Principles (GAAP).

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

GENERAL

The Locally Held Funds Trial Balance for revenues and expenditures should be completed only for locally held funds of the agency whose activity is not processed through the Comptroller's voucher/warrant system. A separate trial balance should be completed for each such fund. Proprietary type funds should use SCO-527. Form SCO-522 begins with activity for the year per agency records and provides separate columns for GAAP adjustments of the prior year and current year. Combining these three columns yields the GAAP basis amounts. In the event that agency records for a particular fund are maintained on the GAAP basis, only the GAAP basis column needs to be completed.

All amounts included on the trial balance must be rounded to the nearest thousand. For descriptions of the accounts to be included on each line, refer to the GAAP Report Chart of Accounts (SAMS Manual Procedure 27.50.20). Where a line or column does not apply, leave it blank. It will not be unusual for most accounts to be blank, since most agencies have only one revenue source and one expenditure function.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.22 2 of 4
PROCEDURE	LOCALLY HELD FUNDS TRIAL BALANCE	EFFECTIVE DATE
	REVENUES AND EXPENDITURES (SCO-522)	July 1, 2000
		REVISION NUMBER
		01-001

INSTRUCTIONS

Instructions for converting revenue and expenditure accounts to the GAAP basis can be found in various forms and instructions included in the report package (e.g., Accounts Payable, Accrued Liabilities and Reserve for Encumbrances SCO-549).

All GAAP basis adjustments should be initially recorded on form SCO-548 (Adjusting Journal Entries) and reclassifications on form SCO-547 (Reclassifying Journal Entries). Accounts with multiple adjustments/ reclassifications should be summarized by account on form SCO-530 (Account Summary Analysis) to provide details of the net adjustments/reclassifications to the trial balance.

CONTENTS

Refer to Exhibit 27.20.22-B.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter revenue and expenditure account balances (in thousands) from agency records on the appropriate line based on the descriptions provided in the GAAP Report Chart of Accounts. See the Revenue Conversion Table SAMS Receipt Accounts to GAAP Report Account for additional assistance (Procedure 27.50.30). Debits should be positive and credits should be in parenthesis.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.22 3 of 4
SUB-SECTION	INPUT PROCEDURES	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	LOCALLY HELD FUNDS TRIAL BALANCE	
	REVENUES AND EXPENDITURES (SCO-522)	REVISION NUMBER
		01-001

REFERENCE

CONTENTS

(7)	Enter the GAAP adjustments (in thousands) at June 30, prior year (PY) for each account per the prior year's corrected trial balance. NOTE: This amount is net of prior year reclassification entries. Debit should be positive and credits should be in parenthesis. This information may be completed by the Comptroller's Office from the prior year's GAAP report before the GAAP packages are mailed to agencies, if time permits.
(8)	Enter GAAP adjustments/reclassifications (in thousands) at June 30, current year (CY) for each account per SCO-530 and SCO-547/548. Debits should be positive and credits should be in parenthesis.
(9)	Subtract (7) from the sum of (6) and (8) and enter the result.
(10)	Enter the prior year's GAAP basis (in thousands). This information may be completed by the Comptroller's Office from the prior year's GAAP report before the GAAP packages are mailed to agencies, if time permits.
(11)	Refunds and credit memorandums should be analyzed by revenue type on the Refunds and Credit Memoranda Fund Analysis (SCO-541) and entered as a reduction of the applicable revenue type on page 1 of 2.
(12)	Add all amounts in (6) and enter the sum.
(13)	Add all amounts in (7) and enter the sum.
(14)	Add all amounts in (8) and enter the sum.
(15)	Add all amounts in (9) and enter the sum.
(16)	Add all amounts in (10) and enter the sum.
	To prove the mathematical accuracy of each page, verify that (15) is equal to (12) plus (14) minus (13).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.22 4 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	LOCALLY HELD FUNDS TRIAL BALANCE	REVISION NUMBER
	REVENUES AND EXPENDITURES (SCO-522)	01-001

REFERENCE

CONTENTS

(17)

In order to permit balancing of the trial balance for assets, liabilities and fund equity (SCO-521), the following procedure should be utilized. Enter the amount shown in (15), using the opposite mathematical sign, as a closing entry in (17) (e.g., if the amount in (15) is a credit, the amount in (17) will be a debit). When (15) and (17) are added, the result should be zero.

A Fund Equity Reconciliation (SCO-529) must be completed to demonstrate the closing out of Revenues and Expenditures into the Undesignated Fund Balance. The amounts in (17) for Revenues and Expenditures should be entered as a reclassifying journal entry on SCO-547. Refer to SCO-529 for the proper journal entry for this reclassification.

June 30, 20 _____

Fund _____

1 of 2

June 30, 20_____

Fund _____

SCO-522
2 of 2

Fund (4) LHF (5)

1	1	0	0

SCO-522
1 of 2

Fund	(4)	LHF	(5)	<table border="1"><tr><td>1</td><td>1</td><td>0</td><td>0</td></tr></table>	1	1	0	0
1	1	0	0					

SCO-522
3 of 3

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.26 1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	PROPRIETARY AND NONEXPENDABLE TRUST FUNDS	REVISION NUMBER
	TRIAL BALANCE FOR ASSETS, LIABILITIES AND FUND EQUITY (SCO-526)	01-001

**PROPRIETARY AND NONEXPENDABLE TRUST FUNDS TRIAL BALANCE
FOR ASSETS, LIABILITIES, AND FUND EQUITY (SCO-526)**

PURPOSE

The purpose of the Proprietary and Nonexpendable Trust Funds Trial Balance (Exhibit 27.20.26-A) for assets, liabilities, and fund equity is to provide a worksheet for conversion of agency records to conform with Generally Accepted Accounting Principles (GAAP).

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

GENERAL

The Proprietary and Nonexpendable Trust Funds Trial Balance for assets, liabilities, and fund equity should be completed only for those funds that are solely administered by an agency as determined by the Comptroller's Office. In the event that agency records for a particular fund are maintained on the GAAP basis, only the GAAP basis columns need to be completed.

All amounts included on the trial balance must be rounded to the nearest thousand. For descriptions of the accounts to be included on each line, refer to the GAAP Report Chart of Accounts (SAMS Manual Procedure 27.50.20). Where a line or column does not apply, leave it blank.

INSTRUCTIONS

Instructions for converting asset and liability accounts to the GAAP basis can be found in various forms and instructions included in the report package (e.g., Inventories, SCO-577)

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.26 2 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	PROPRIETARY AND NONEXPENDABLE TRUST FUNDS	REVISION NUMBER
	TRIAL BALANCE FOR ASSETS, LIABILITIES AND FUND EQUITY (SCO-526)	01-001

All GAAP basis adjustments should be initially recorded on form SCO-548 (Adjusting Journal Entries) and reclassifications on form SCO-547 (Reclassifying Journal Entries). Accounts with multiple adjustments/ reclassifications should be summarized by account on form SCO-530 (Account Summary Analysis) to provide details of the net adjustments/reclassifications to the trial balance.

CONTENTS

Refer to Exhibit 27.20.26-B.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Enter the last two digits of the fiscal year for which the form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the balances (in thousands) in individual asset, liability, and fund equity accounts at June 30, current year (CY) from the agency's records.
(7)	Enter net GAAP adjustments/reclassifications (in thousands) at June 30, CY for each asset, liability and fund equity accounts as determined on SCO-530 and SCO-547/548. Debits should be positive and credits should be in parenthesis.

State of Illinois

Agency _____

Proprietary and Nonexpendable Trust

Fund _____

Funds Trial Balance - June 30, 20 _____

Report Account		Account Description		Nearest Thousand											
				Agency Records	GAAP Adjustments June 30, Current Year					GAAP Basis				Prior Year GAAP Basis	
		<u>Assets</u>													
101		Cash on deposit with State Treasurer													
		(including intransit items).	\$												
103		Petty Cash													
104		Cash equivalents.													
105		Total cash and cash equivalents.													
109		Investments.													
110		Unamortized premiums (discounts) on investments.													
111		Total investments.													
113		Investments, long term													
114		Unamortized premiums (discounts) on investments, long-term.													
115		Total investments, long-term.													
117		Taxes receivable.													
118		Allowance for uncollectible taxes.	(	)	(	)	(	)	(	)	(	)	(	)	
121		Interest and penalties receivable on taxes.													
122		Allowance for uncollectible interest and penalties on taxes.	(	)	(	)	(	)	(	)	(	)	(	)	
125		Total taxes receivable.													
126		Due from other government-federal.													
127		Due from other government-local.													
128		Allowance for uncollectible due from other governments.	(	)	(	)	(	)	(	)	(	)	(	)	
130		Total intergovernmental receivables.													
135		Other receivables.													
136		Allowance for uncollectible other receivables.	(	)	(	)	(	)	(	)	(	)	(	)	
140		Total other receivables.													
141		Due from other funds.													
142		Allowance for uncollectible due from other funds.	(	)	(	)	(	)	(	)	(	)	(	)	
143		Total due from other funds.													

State of Illinois

Agency _____

Proprietary and Nonexpendable Trust

Fund _____

Funds Trial Balance - June 30, 20 _____

Report Account	Account Description	Nearest Thousand									
		Agency Records	GAAP Adjustments June 30, Current Year					GAAP Basis		Prior Year GAAP Basis	
144	Due from component units.										
145	Allowance for uncollectible due from component units.	(	)	(	)			(	)	(	)
146	Total due from component units.										
147	Due from primary government.										
148	Allowance for uncollectible due from primary government.	(	)	(	)			(	)	(	)
149	Total due from primary government.										
150	Inventories.										
151	Prepaid expenses.										
152	Loans and notes receivable.										
153	Allowance for uncollectible loans and notes receivable.	(	)	(	)			(	)	(	)
154	Total loans and notes receivable.										
155	Loans and notes receivable, long-term.										
156	Allowance for uncollectible loans and notes receivable, long-term.	(	)	(	)			(	)	(	)
157	Total loans and notes receivable, long-term.										
159	Restricted assets.										
160	Restricted assets, long-term.										
163	Land and land improvements.										
164	Accumulated depreciation - land improvements.	(	)	(	)			(	)	(	)
165	Building and building improvements.										
166	Accumulated depreciation - buildings and building improvements.	(	)	(	)			(	)	(	)
167	Equipment.										
168	Accumulated depreciation - equipment.	(	)	(	)			(	)	(	)
169	Construction in progress.										
170	Total property, plant, and equipment.										
175	Other assets.										
	Total assets.	\$									

State of Illinois

Agency _____

Proprietary and Nonexpendable Trust

Fund _____

Funds Trial Balance - June 30, 20 _____

Report Account	Account Description	Nearest Thousand									
		Agency Records	GAAP Adjustments June 30, Current Year					GAAP Basis		Prior Year GAAP Basis	
	<u>Liabilities</u>										
205	Accounts payable and accrued liabilities.	\$									
208	Due to other government-federal.										
209	Due to other government-local.										
210	Total intergovernmental payables.										
215	Due to other funds.										
216	Due to component units.										
217	Due to primary government.										
220	Deferred revenues.										
222	Liabilities payable from restricted assets.										
224	Liabilities payable from restricted assets, long-term.										
230	Other liabilities.										
235	Notes payable, current.										
236	Notes payable, long-term.										
240	Accrued retirement costs.										
246	Revenue bonds payable, current.										
247	Unamortized premiums (discounts) on bonds sold-revenue bonds, current.										
248	Unamortized deferred amounts on bond refundings, current.										
249	Total revenue bonds payable, current.										
250	Revenue bonds payable, long-term.										
251	Unamortized premiums (discounts) on bonds sold-revenue bonds, long-term.										
252	Unamortized deferred amounts on bond refundings, long-term.										
253	Total revenue bonds payable, long-term.										
258	Leases payable.										
259	Other obligations.										
260	Total other obligations.										
	Total liabilities.	\$									

Funds Trial Balance - June 30, 20 _____

SCO-526
4 of 4

State of Illinois

Agency (2) ABC Authority (3) 598

Proprietary and Nonexpendable Trust

Fund (4) Home Loan (5) 1201

Funds Trial Balance - June 30, 20 (1)

Report Account		Account Description		Nearest Thousand															
				Agency Records	GAAP Adjustments June 30, Current Year													GAAP Basis	Prior Year GAAP Basis
			<u>Assets</u>																
101			Cash on deposit with State Treasurer																
			(including intransit items)	\$ (6)	233	(7)								(8)	233	(9)		480	
103			Petty Cash																
104			Cash equivalents.		1350										1350			910	
105			Total cash and cash equivalents.											(10)	1583	(10)		1390	
109			Investments.		287										287			242	
110			Unamortized premiums (discounts) on investments.																
111			Total investments.												287			242	
113			Investments, long term																
114			Unamortized premiums (discounts) on investments, long-term.																
115			Total investments, long-term.																
117			Taxes receivable.																
118			Allowance for uncollectible taxes.	(		)	(		)	(		)	(		)	(		)	
121			Interest and penalties receivable on taxes.																
122			Allowance for uncollectible interest and penalties on taxes.	(		)	(		)	(		)	(		)	(		)	
125			Total taxes receivable.																
126			Due from other government-federal.																
127			Due from other government-local.		2680										2680			2230	
128			Allowance for uncollectible due from other governments.	(		)	(		)	(		)	(		)	(		)	
130			Total intergovernmental receivables.												2680			2230	
135			Other receivables.		3745	<1410>									2335			2618	
136			Allowance for uncollectible other receivables.	(		)	(		)	(		)	(		)	(		)	
140			Total other receivables.												2335			2618	
141			Due from other funds.			1410									1410			1013	
142			Allowance for uncollectible due from other funds.	(		)	(		)	(		)	(		)	(		)	
143			Total due from other funds.												1410			1013	

State of Illinois

Agency ABC Authority

598

Proprietary and Nonexpendable Trust

Fund Home Loan

1201

Funds Trial Balance - June 30, 20 _____

Report Account	Account Description	Nearest Thousand									
		Agency Records	GAAP Adjustments June 30, Current Year			GAAP Basis	Prior Year GAAP Basis				
144	Due from component units.										
145	Allowance for uncollectible due from component units.	(	)	(	)	(	)	(	)		
146	Total due from component units.										
147	Due from primary government.										
148	Allowance for uncollectible due from primary government.	(	)	(	)	(	)	(	)		
149	Total due from primary government.										
150	Inventories.		200			200	250				
151	Prepaid expenses.										
152	Loans and notes receivable.			100		100					
153	Allowance for uncollectible loans and notes receivable.	(	)	(	10)	(	10)	(	)		
154	Total loans and notes receivable.					90					
155	Loans and notes receivable, long-term.		3620	<100>		3520	2700				
156	Allowance for uncollectible loans and notes receivable, long-term.	(	1090)	(	<10>)	(	1080)	(	680)		
157	Total loans and notes receivable, long-term.					2440	2020				
159	Restricted assets.		5000			5000	5500				
160	Restricted assets, long-term.										
163	Land and land improvements.		620			620	620				
164	Accumulated depreciation - land improvements.	(	)	(	)	(	)	(	)		
165	Building and building improvements.		1166			1166	804				
166	Accumulated depreciation - buildings and building improvements.	(	120)	(	20)	(	140)	(	120)		
167	Equipment.		1254	88		1342	1413				
168	Accumulated depreciation - equipment.	(	508)	(	235)	(	743)	(	688)		
169	Construction in progress.										
170	Total property, plant, and equipment.					2245	2029				
175	Other assets.										
	Total assets.	\$(11)	18437	(11)	<167>	(11)	18270	(11)	17292		

State of Illinois

Agency ABC Authority598

Proprietary and Nonexpendable Trust

Fund Home Loan1201

Funds Trial Balance - June 30, 20 _____

Report Account		Nearest Thousand									
		Agency Records	GAAP Adjustments June 30, Current Year					GAAP Basis		Prior Year GAAP Basis	
	<u>Liabilities</u>										
205	Accounts payable and	<4166>	<4166>					<4226>		<4098>	
	accrued liabilities.	\$									
208	Due to other government-federal.										
209	Due to other government-local.	<253>						<253>		<84>	
210	Total intergovernmental payables.							<253>		<84>	
215	Due to other funds.		<22>					<22>		<17>	
216	Due to component units.										
217	Due to primary government.										
220	Deferred revenues.										
222	Liabilities payable from restricted assets.										
224	Liabilities payable from restricted										
	assets, long-term.										
230	Other liabilities.										
235	Notes payable, current.		<20>					<20>			
236	Notes payable, long-term.	<74>	20					<54>		<65>	
240	Accrued retirement costs.										
246	Revenue bonds payable, current.		<100>					<100>			
247	Unamortized premiums (discounts) on										
	bonds sold-revenue bonds, current.										
248	Unamortized deferred amounts on										
	bond refundings, current.										
249	Total revenue bonds payable,										
	current.							<100>			
250	Revenue bonds payable, long-term.	<2120>	100					<2020>		<2330>	
251	Unamortized premiums (discounts) on										
	bonds sold-revenue bonds, long-term.										
252	Unamortized deferred amounts on										
	bond refundings, long-term.										
253	Total revenue bonds payable,										
	long-term.							<2020>		<2330>	
258	Leases payable.	<268>	63					<205>		<268>	
259	Other obligations.										
260	Total other obligations.							<205>		<268>	
	Total liabilities.	\$(12)<6881>	(12) <19>					(12)<6900>		(12)<6862>	

Fund Home Loan

1	2	0	1

SCO-526
4 of 4

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.27 1 of 4
SUB-SECTION	INPUT PROCDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	PROPRIETARY AND NONEXPENDABLE TRUST FUNDS	REVISION NUMBER
	TRIAL BALANCE REVENUES AND EXPENSES (SCO-527)	01-001

**PROPRIETARY AND NONEXPENDABLE TRUST FUNDS TRIAL BALANCE
REVENUES AND EXPENSES (SCO-527)**

PURPOSE

The purpose of the Proprietary and Nonexpendable Trust Funds Trial Balance (Exhibit 27.20.27-A) for revenues and expenses is to provide a worksheet for conversion of agency records to conform with Generally Accepted Accounting Principles (GAAP).

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

GENERAL

The Proprietary and Nonexpendable Trust Funds Trial Balance for revenues and expenses should be completed only for those proprietary and nonexpendable trust type funds that are solely administered by an agency as determined by the Comptroller's Office. A separate trial balance should be completed for each such fund. Form SCO-527 begins with activity for the year per agency records and provides separate columns for GAAP adjustments of the prior and current year. Combining these columns yields the GAAP basis amounts. In the event that agency records for a particular fund are maintained on the GAAP basis, only the GAAP basis column needs to be completed.

All amounts included on the trial balance must be rounded to the nearest thousand. For descriptions of the accounts to be included on each line, refer to the GAAP Reporting Chart of Accounts (SAMS Manual Procedure 27.50.20). Where a line or column does not apply, leave it blank.

INSTRUCTIONS

Instructions for converting revenue and expense accounts to the GAAP basis can be found in various forms and instructions included in the report package (e.g., Inventories, SCO-577).

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.27 2 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	PROPRIETARY AND NONEXPENDABLE TRUST FUNDS	REVISION NUMBER
	TRIAL BALANCE REVENUES AND EXPENSES (SCO-527)	01-001

All GAAP basis adjustments should be initially recorded on form SCO-548 (Adjusting Journal Entries) and reclassifications on form SCO-547 (Reclassifying Journal Entries). Accounts with multiple adjustments/ reclassifications should be summarized by account on form SCO-530 (Account Summary Analysis) to provide details of the net adjustments/reclassifications to the trial balance.

CONTENTS

Refer to Exhibit 27.20.27-B.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter revenue and expense account balances (in thousands) from agency records on the appropriate line based on the descriptions provided in the GAAP Reporting Chart of Accounts (Procedure 27.50.20). Debits should be positive and credits should be in parenthesis.

Fund _____

SCO-527

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.28 1 of 3
SUB-SECTION	INPUT PROCEDURE	EFFECTIVE DATE
		July 1, 1992
PROCEDURE	CONTRIBUTED CAPITAL (SCO-528)	REVISION NUMBER
		93-001

CONTRIBUTED CAPITAL (SCO-528)

PURPOSE

The purpose of the Contributed Capital form (Exhibit 27.20.28-A) is to record all changes in proprietary funds' contributed capital accounts from the prior year.

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

GENERAL

The Contributed Capital form should be completed for all proprietary funds that have contributed capital. Contributed capital is defined as an equity account which shows the amount of permanent fund capital contributed by other entities. This differs from an advance which is expected to be repaid. Form SCO-528 begins with the balance of contributed capital at the beginning of the year and records all increases and decreases during the year to contributed capital.

INSTRUCTIONS

Information obtained on form SCO-528 will be used by the Comptroller's Office to verify changes in the account from the prior year. All amounts on this form should be rounded to the nearest thousand.

CONTENTS

Refer to Exhibit 27.20.28-B.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.

27.20.28 2 of 3

SUB-SECTION INPUT PROCEDURE

EFFECTIVE DATE

July 1, 2000

PROCEDURE CONTRIBUTED CAPITAL (SCO-528)

REVISION NUMBER

01-001

REFERENCE

CONTENTS

	(1)	Enter the last two digits of the fiscal year for which the form is being completed.
	(2)	Enter the official agency name.
	(3)	Enter the three-digit Comptroller assigned agency number.
	(4)	Enter the official fund name.
	(5)	Enter the four-digit Comptroller assigned fund number.
	(6)	Enter the balance of contributed capital (in thousands) at the beginning of the year. This information may be completed by the Comptroller's Office from the prior year's GAAP report before the GAAP packages are mailed to agencies, if time permits.
	(7)	Enter a brief description of any additions to contributed capital that were made during the year.
	(8)	Enter the amounts related to each of these additions.
	(9)	Enter a brief description of any deletions to contributed capital that were made during the year.

Fund _____

SCO-528

Fund _____ (4) Home Loan _____ (5)

1	2	0	1

[illegible]

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.

27.20.29 1 of 4

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE

July 1, 2000

PROCEDURE FUND EQUITY RECONCILIATION (SCO-529)

REVISION NUMBER

01-001

FUND EQUITY RECONCILIATION (SCO-529)

PURPOSE

The purpose of the Fund Equity Reconciliation form (Exhibit 27.20.29-A) is to demonstrate the closing out of the operating statement to the equity section of the balance sheet.

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

GENERAL

The Fund Equity Reconciliation must be prepared for nonshared, locally held and proprietary and non-expendable trust funds. This form should be filled out only after the Trial Balance (SCO-516 for nonshared funds, SCO-521 for locally held funds and SCO-526 for proprietary and non-expendable trust funds) has been completed.

INSTRUCTIONS

Complete form SCO-529, disclosing the GAAP basis fund equity, revenues and expenditures/expenses. Residual equity transfers represents the transfers to other funds which are non-recurring or non-routine. If residual equity transfers-in are greater than residual equity transfers-out, the net amount should be added for fund reconciliation. If the reverse is true, net residual equity transfers will be subtracted. The fund(s) which receive/provide the residual equity transfer should be disclosed.

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

STANDARD JOURNAL ENTRIES

The following journal entries should be made in order to close revenues and expenditures into Undesignated fund balance for nonshared and locally held funds. When revenues exceed expenditures, the following entry should be made on SCO-547.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.29 2 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		January 1, 1985
PROCEDURE	FUND EQUITY RECONCILIATION (SCO-529)	REVISION NUMBER
		85-002

<u>Account Number</u>		<u>Debit</u>	<u>Credit</u>
4XX	Total GAAP Basis Revenues	XXX	
5XX	Total GAAP Basis Expenditures		XXX
340	Undesignated		XXX

To close revenues and expenditures into fund equity.

When expenditures exceed revenues, the journal entry recorded is:

4XX	Total GAAP Basis Revenues	XXX	
340	Undesignated	XXX	
5XX	Total GAAP Basis Expenditures		XXX

To close revenues and expenditures into fund equity.

For proprietary funds, one of the following journal entries should be recorded on SCO-547 in order to close net income or net loss into Unreserved retained earnings.

<u>Account Number</u>		<u>Debit</u>	<u>Credit</u>
6XX	Net income	XXX	
309	Unreserved retained earnings		XXX

To close net income into retained earnings.

309	Unreserved retained earnings	XXX	
6XX	Net loss		XXX

To close net loss into retained earnings.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.29 3 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		January 1, 1985
PROCEDURE	FUND EQUITY RECONCILIATION (SCO-529)	REVISION NUMBER
		85-002

CONTENTS

Refer to Exhibit 27.20.29-B.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Enter the last digit of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the July 1, prior year (PY) total GAAP basis fund equity/retained earnings balance. This information may be completed by the Comptroller's Office from the prior year's GAAP report before the GAAP packages are mailed to agencies, if time permits.
	This number is obtained from the prior year's trial balance (SCO-516/SCO-516A for nonshared funds, SCO-521 for locally held funds and SCO-526 for proprietary and nonexpendable trust funds.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.29 4 of 4

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2000

PROCEDURE FUND EQUITY RECONILIATION (SCO-529)

REVISION NUMBER
01-001

REFERENCE

CONTENTS

- (7) Enter total GAAP basis revenues for the fiscal year ending June 30, current year (CY). This amount is to agree with SCO-517 1 of 2 for nonshared funds, SCO-522 1 of 2 for locally held funds and total operating revenues plus operating transfers-in plus non-operating revenues on SCO-527 for proprietary and non-expendable trust funds.
- (8) Enter total GAAP basis expenditures/expenses for the fiscal year ending June 30, CY. This amount is to agree with SCO-517 2 of 2 for nonshared funds and SCO-522 2 of 2 for locally held funds and SCO-527 for proprietary and non-expendable trust funds.
- (9) Enter the net amount of residual equity transfers. Insert the corresponding fund numbers to which these residual equity transfers were provided or received.
- (10) This total should agree with the June 30, CY total GAAP basis fund equity (SCO-516) for nonshared funds, SCO-521 for locally held funds, and SCO-526 for proprietary and non-expendable trust funds.

Fund				

SCO-529

Fund (4) ABC 0999(4)

[illegible]

Fund				

Report Account Name	
Report Account Number	
GAAP Basis Adjustments	
Adjustment	
Number	Amount
	\$
	\$

Report Account Name	
Report Account Number	
GAAP Basis Adjustments	
Adjustment	
Number	Amount
	\$
	\$

Report Account Name	
Report Account Number	
GAAP Basis Adjustments	
Adjustment	
Number	Amount
	\$
	\$

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.31 1 of 3
PROCEDURE	SHARED SAMS FUNDS CASH	EFFECTIVE DATE July 1, 2000
	RECONCILIATION (SCO-531)	REVISION NUMBER 01-001

SHARED SAMS FUNDS CASH RECONCILIATION (SCO-531)

PURPOSE

The purpose of the Shared SAMS Funds Cash Reconciliation form (Exhibit 27.20.31-A) is to account for cash in transit to the Comptroller's Office at June 30. The totals will be used to adjust SAMS cash and related revenue accounts to reflect the agency's balance at year end.

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

GENERAL

Information on the Shared SAMS Funds Cash Reconciliation must be provided for the current fiscal year (CY) for all shared funds. Cash receipts can be in various stages of processing at year end. The two stages that should be reported on the SCO-531 are:

1. Cash on Hand - Represents cash which has not been submitted to the Treasurer's clearing account at June 30.
2. Cash in Transit - Represents cash in any of the following stages and is determined through a reconciliation performed between the agency's records and SAMS:
 - a. Agency to clearing - Represents clearing account deposits made by the agency which the Treasurer has not yet recorded in his clearing account at June 30.
 - b. Cash in clearing - Represents amounts in the Treasurer's clearing account at June 30. (Note: The Treasurer's procedure is to "clear" all clearing accounts on June 30.)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.31 2 of 3
PROCEDURE	SHARED SAMS FUNDS CASH	EFFECTIVE DATE
		July 1, 1999
		REVISION NUMBER
	RECONCILIATION (SCO-531)	00-001

- c. Clearing to agency - Represents amounts which the Treasurer has paid out of his clearing account, principally through the issuance of non-negotiable drafts to the agency, but which the agency has not forwarded to the Comptroller.
- d. Agency to SAMS - Represents deposit transmittals which have been submitted to, but not recorded on the Comptroller's records by June 30.

INSTRUCTIONS

Cash in transit amounts can be determined by counting the cash on hand at year end, reconciling with the Treasurer's clearing account and the SAMS Monthly Revenue Status (Report SB04) at June 30. All amounts on this form should be rounded to the nearest thousand.

STANDARD JOURNAL ENTRIES

When Cash in transit is recorded, the following adjusting journal entry should be made on form SCO-548.

<u>Account Number</u>		<u>Debit</u>	<u>Credit</u>
101	Cash on deposit with State Treasurer	XXX	
4XX	Revenues (by GAAP report account)		XXX
To record Cash on hand and in transit at June 30.			

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.31 3 of 3
PROCEDURE	SHARED SAMS FUNDS CASH	EFFECTIVE DATE
		July 1, 2000
		REVISION NUMBER
	RECONCILIATION (SCO-531)	01-001

CONTENTS

Refer to Exhibit 27.20.31-B.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the amount of cash on hand at June 30 for the appropriate revenue account(s).
(7)	Consider the various components of cash in transit at June 30, and enter the total for the appropriate revenue account(s).
(8)	Add (6) and (7) and enter sum.
(9)	Add all amounts in (6) and enter sum.
(10)	Add all amounts in (7) and enter sum.
(11)	Add all amounts in (8) and enter sum.

State of Illinois
Share SAMS Funds Cash Reconciliation
June 30, 20_____

Agency _____

Fund _____

[illegible]

4	9	8

0	0	0	1

(5)

SCO-531

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.

27.20.33 1 of 4

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE

July 1, 1996

PROCEDURE PROPRIETARY FUNDS STATEMENT OF CASH FLOWS

REVISION NUMBER

97-001

PROPRIETARY FUNDS STATEMENT OF CASH FLOWS (SCO-533)

PURPOSE

The purpose of the Proprietary Funds Statement of Cash Flows is to classify cash receipts and cash payments according to whether they originate from operating, noncapital financing, capital and related financing, or investing activities. This form is used to comply with governmental reporting standards set forth in GASB Statement No. 9 for reporting cash flows of proprietary funds.

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

GENERAL

The Proprietary Funds Statement of Cash Flows should be completed only by funds classified as enterprise, internal service, or nonexpendable trust funds according to the Comptroller's Office records.

All amounts should be rounded to the nearest thousand. For description of the accounts to be included on each line, refer to the GAAP Report Chart of Accounts (Procedure 27.50.20). Where a line does not apply, leave it blank.

INSTRUCTIONS

Accounts on this form are on the basis of cash received and cash paid during the period July 1 through June 30. Amounts do not include prior year or current year accruals. NOTE: THAT FOR PURPOSES OF THIS FORM, CASH RECEIPTS ARE POSITIVE AMOUNTS AND CASH OUTFLOWS ARE BRACKETED (NEGATIVE).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.

27.20.33 2 of 4

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE

July 1, 2000

PROCEDURE PROPRIETARY FUNDS STATEMENT OF CASH FLOWS

REVISION NUMBER

01-001

CONTENTS

Refer to Exhibit 27.20.33-B.

REFERENCE

CONTENTS

(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the balances (in thousands) from agency records on the appropriate line based on the descriptions provided in the GAAP Report Chart of Accounts (Procedure 27.50.20).
(7)	Subtotal the amounts in (6) for each category and enter the result.
(8)	Enter the balances (in thousands) from agency records on the appropriate line based on the descriptions provided in the GAAP Report Chart of Accounts (SAMS Manual Procedure 27.50.20).
(9)	Subtotal the amount in (8) for each category and enter the result.
(10)	Enter the balances (in thousands) from agency records on the appropriate line based on the descriptions provided in the GAAP Report Chart of Accounts (Procedure 27.50.20).

State of Illinois

Proprietary Funds

Statement of Cash Flows

June 30, 20

Agency

Fund

Description	Nearest Thousand									
	Current Year					Prior Year				
Cash flows from operating activities:										
Cash received from sales and services.	901	\$				\$				
Cash payments to suppliers for goods and services.	904	(			)	(			)	
Cash payment to employees for services.	906	(			)	(			)	
Cash payments for lottery prizes.	907	(			)	(			)	
Cash receipts from other operating activities.	908									
Cash payments for other operating activities.	909	(			)	(			)	
Net cash provided by (used in) operating activities.	910	\$				\$				
Cash flows from noncapital financing activities:										
Proceeds from borrowing.	915	\$				\$				
Principal paid on borrowing.	916	(			)	(			)	
Interest paid on borrowing.	917	(			)	(			)	
Operating grants received.	920									
Operating grants paid.	921	(			)	(			)	
Operating transfers-in from other funds.	923									
Operating transfers from primary government.	924									
Operating transfers from component units.	925									
Operating transfers-out to other funds.	926	(			)	(			)	
Operating transfers to primary government.	927	(			)	(			)	
Operating transfers to component units.	928	(			)	(			)	
Other noncapital financing activities (explain).	930									
Residual equity transfers-in from other funds.	931									
Residual equity transfers-out to other funds.	932	(			)	(			)	
Net cash provided by (used in) noncapital financing activities.	933	\$				\$				
Cash flows from capital and related financing activities:										
Proceeds from sale of revenue bonds.	934	\$				\$				
Acquisition and construction of capital assets.	935	(			)	(			)	
Principal paid on revenue bond maturities and equipment contracts.	936	(			)	(			)	
Interest paid on revenue bond maturities and equipment contracts.	937	(			)	(			)	
Proceeds from the sale of equipment.	938									
Other capital and related financing activities (explain).	939									
Net cash provided by (used for) capital and related financing activities.	940	\$				\$				
Cash flows from investing activities:										
Purchase of investment securities.	941	\$	(		)	\$	(		)	
Proceeds from sale and maturities of investment securities.	944									
Interest and dividends on investments.	945									
Net cash provided for (used in) investing activities.	946									
Net increase (decrease) in cash and cash equivalents	947									
Cash and cash equivalents at beginning of year.	948									
Cash and cash equivalents at end of year.	949	\$				\$				

State of Illinois

Proprietary Funds

Statement of Cash Flows

June 30, 20

Agency

Fund

Description	Nearest Thousand									
	Current Year					Prior Year				
Reconciliation of operating income to net cash provided by operating activities:										
Operating income (loss)	950	\$				\$				
Adjustments to reconcile operating income to net cash provided by operating activities:										
Depreciation.	951									
Provision for uncollectible accounts	952									
Changes in assets and liabilities:										
(Increase) decrease in accounts receivable.	953									
(Increase) decrease in due from other funds.	954									
(Increase) decrease in due from primary government.	955									
(Increase) decrease in due from component units.	956									
(Increase) decrease in inventory.	957									
(Increase) decrease in prepaid expenses.	958									
Increase (decrease) in accounts payable and accrued liabilities.	960									
Increase (decrease) in intergovernmental payables.	961									
Increase (decrease) in due to other funds.	962									
Increase (decrease) in due to primary government.	963									
Increase (decrease) in due to component units.	964									
Increase (decrease) in deferred revenues.	965									
Increase (decrease) in other liabilities.	966									
Increase (decrease) in liabilities payable from restricted assets.	967									
Other (explain)	970									
Total adjustments	971									
Net cash provided by operating activities	972	\$				\$				

Nearest Thousand									
Fair Market Value					Current Year Cash Receipts (Disbursements)				
Noncash investing, capital, and financing activities:									
Mortgages (Initial year).	975					976			
Capital leases (Initial year).	977					978			
Installment purchases (Initial year).	979					980			
Transfer of assets from other State funds.	981								
Donated assets.	983								
Other:	985					986			

State of Illinois

Proprietary Funds

Statement of Cash Flows

June 30, 20 _____ (1)

Agency (2) Dept. ABC

(3) 1 2 8

Fund (4) XYZ Fund

(5) 1 4 6 0

Description	Nearest Thousand											
	Current Year						Prior(32) Year					
Cash flows from operating activities:												
Cash received from sales and services.	901	\$ (6)		5	2	9	\$			5	2	6
Cash payments to suppliers for goods and services.	904	(		4	3	4	(			4	2	6
Cash payment to employees for services.	906	(			9	4	(				9	7
Cash payments for lottery prizes.	907	(					(					
Cash receipts from other operating activities.	908					1						
Cash payments for other operating activities.	909	(					(					
Net cash provided by (used in) operating activities.	910	\$ (7)			2	\$						3
Cash flows from noncapital financing activities:												
Proceeds from borrowing.	915	\$ (8)					\$					
Principal paid on borrowing.	916	(					(					
Interest paid on borrowing.	917	(					(					
Operating grants received.	920											
Operating grants paid.	921	(					(					
Operating transfers-in from other funds.	923											
Operating transfers from primary government.	924											
Operating transfers from component units.	925											
Operating transfers-out to other funds.	926	(					(					
Operating transfers to primary government.	927	(					(					
Operating transfers to component units.	928	(					(					
Other noncapital financing activities (explain).	930											
Residual equity transfers-in from other funds.	931											
Residual equity transfers-out to other funds.	932	(					(					
Net cash provided by (used in) noncapital financing activities.	933	\$ (9)					\$					
Cash flows from capital and related financing activities:												
Proceeds from sale of revenue bonds.	934	\$ (10)					\$					
Acquisition and construction of capital assets.	935	(					(					
Principal paid on revenue bond maturities and equipment contracts.	936	(					(					
Interest paid on revenue bond maturities and equipment contracts.	937	(					(					
Proceeds from the sale of equipment.	938											
Other capital and related financing activities (explain).	939											
Net cash provided by (used for) capital and related financing activities.	940	\$ (11)					\$					
Cash flows from investing activities:												
Purchase of investment securities.	941	\$ (12)					\$ (					
Proceeds from sale and maturities of investment securities.	944											
Interest and dividends on investments.	945											
Net cash provided for (used in) investing activities.	946	(13)										
Net increase (decrease) in cash and cash equivalents	947	(14)			2							3
Cash and cash equivalents at beginning of year.	948	(15)		1	0	1						98
Cash and cash equivalents at end of year.	949	\$ (16)		1	0	3	\$					101

State of Illinois

Proprietary Funds

Statement of Cash Flows

June 30, 20 _____ (1)

Agency (2) Dept. ABC

(3) 128

Fund (4) XYZ Fund

(5) 1460

Description	Nearest Thousand									
	Current Year					Prior(32) Year				
Reconciliation of operating income to net cash provided by operating activities:										
Operating income (loss)	950	\$ (17)				9	\$			8
Adjustments to reconcile operating income to net cash provided by operating activities:										
Depreciation.	951	(18)								
Provision for uncollectible accounts	952									
Changes in assets and liabilities:		(19)								
(Increase) decrease in accounts receivable.	953									
(Increase) decrease in due from other funds.	954									
(Increase) decrease in due from primary government.	955									
(Increase) decrease in due from component units.	956									
(Increase) decrease in inventory.	957				2					1
(Increase) decrease in prepaid expenses.	958									
Increase (decrease) in accounts payable and accrued liabilities.	960				<8>					<6>
Increase (decrease) in intergovernmental payables.	961									
Increase (decrease) in due to other funds.	962				<1>					
Increase (decrease) in due to primary government.	963									
Increase (decrease) in due to component units.	964									
Increase (decrease) in deferred revenues.	965									
Increase (decrease) in other liabilities.	966									
Increase (decrease) in liabilities payable from restricted assets.	967									
Other (explain) _____	970									
Total adjustments	971	(20)			<7>					<5>
Net cash provided by operating activities	972	\$ (21)			2	\$				3

Noncash investing, capital, and financing activities:

Nearest Thousand									
Fair Market Value					Current Year Cash Receipts (Disbursements)				
Mortgages (Initial year).	975	(22)			976	(23)			
Capital leases (Initial year).	977	(24)		22	978	(25)			0
Installment purchases (Initial year).	979	(26)			980	(27)			
Transfer of assets from other State funds.	981	(28)							
Donated assets.	983	(29)							
Other: _____	985	(30)			986				
_____						(31)			

Fund	(4)	(5)				

SCO-534

Fund	(4)	(5)

SCO-534

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.37 1 of 2
SUB-SECTION	INPUT PROCEDURES	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SAMS TO GAAP RECONCILIATION - PROPERTY, PLANT AND EQUIPMENT (SCO-537)	REVISION NUMBER
		01-001

**SAMS TO GAAP RECONCILIATION
PROPERTY, PLANT AND EQUIPMENT (SCO-537)**

PURPOSE

The purpose of the SAMS to GAAP Reconciliation form (Exhibit 27.20.37-A) is to provide a detailed reconciliation between the SAMS form filed quarterly with the Comptroller's Office (Agency Report of Fixed Assets, C-15) and the GAAP form filed annually with the Comptroller's Office (Property, Plant and Equipment Summary, SCO-538 or SCO-539).

This form is to be completed annually and sent to the Comptroller's Office. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

This form is to be completed by all agencies that file either SCO-538 or SCO-539, Property, Plant and Equipment Summary. SCO-538 or SCO-539 should be completed first.

INSTRUCTIONS

All amounts included on this form should be rounded to the nearest thousand. Any addition or deletion adjustments should be explained in detail on the form.

CONTENTS

Refer to Exhibit 27.20.37-B.

REFERENCE

CONTENTS

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

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.37 2 of 2
SUB-SECTION	INPUT PROCEDURES	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SAMS TO GAAP RECONCILIATION - PROPERTY, PLANT AND EQUIPMENT (SCO-537)	REVISION NUMBER
		01-001

REFERENCE

CONTENTS

(4)	Enter the amount reportable column of total fixed assets as reported on the June 30, current year (CY) "Agency Report of Fixed Assets," C-15 (round to nearest thousand).
(5)	Enter the amount of accounts payable (in thousands) for fixed assets for June 30, CY which is not included in the C-15 amount but is included in the GAAP "Property, Plant and Equipment Summary," SCO-538 or SCO-539.
(6)	List any other additions (in thousands) required to reconcile C-15 to SCO-538 or SCO-539. Examples include discovery of equipment on hand at June 30, CY but not listed on agency records, equipment listed but requiring an adjustment up and other in transit items discovered after the filing of the C-15.
(7)	Add (5) and (6) and enter the result.
(8)	List any deletions (in thousands) required to reconcile C-15 to SCO-538 or SCO-539. Examples include discovery of computer error overstating the value of equipment, accumulated depreciation for Proprietary, Pension, and Nonexpendable Trust funds and lost, stolen or destroyed equipment that should have reduced agency records discovered after the filing of the C-15.
(9)	Subtotal all entries in (8) and enter the result.
(10)	Enter the amount of total fixed assets for governmental funds and net Property, Plant, and Equipment for Proprietary, Pension, and Nonexpendable Trust funds as reported on the June 30, CY, Property, Plant and Equipment Summary, SCO-538 or SCO-539.

NOTE: (4) plus (7) less (9) must equal (10).

Agency _____

[illegible]

[illegible]

[illegible]

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.38 5 of 10

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2000

PROCEDURE PROPERTY, PLANT AND EQUIPMENT
SUMMARY (SCO-538)

REVISION NUMBER
01-001

DEPRECIATION

Depreciation of general fixed assets will not be recorded based on the flow of financial resources measurement criteria used for governmental funds.

INSTRUCTIONS

All property, plant and equipment recorded in the General Fixed Assets Account Group must be included on this form. All of an agency's governmental funds' general fixed assets are to be combined and reported on one form. All amounts on this form should be rounded to the nearest thousand. SCO-538 must be accompanied by a completed SCO-537, SAMS to GAAP Reconciliation Property, Plant and Equipment Summary. SCO-538 should be completed first.

STANDARD JOURNAL ENTRIES

Capital outlays should be reclassified from the agency's designated GAAP expenditure function. For each fund listed in the capital outlays reconciliation section, "Expenditures Per SAMS" plus "Other Capital Outlays" less "Capital Leases" (the sum of 17 and 18 less 19) is the amount to reclassify to the capital outlays expenditure account 550. This reclassification should then be posted on form SCO-547.

Note: An entry in item 21 will require that capital outlays accounts payable be disclosed on SCO-549, and an adjusting journal entry be made to SCO-548.

Account
Number

Debit Credit

550	Capital outlays	XXX	
5XX	Expenditure (by GAAP report account)		XXX

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.38 6 of 10

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2000

PROCEDURE PROPERTY, PLANT AND EQUIPMENT
SUMMARY (SCO-538)

REVISION NUMBER
01-001

CONTENTS

Refer to Exhibit 27.20.38-B.

REFERENCE

CONTENTS

	(1)	Enter the last two digits of the fiscal year for which this form is being completed.
	(2)	Enter the official agency name.
	(3)	Enter the three-digit Comptroller assigned agency number.
	(4)	Enter "0" if this is the original filing for the current fiscal year. Enter "R" if this is a replacement of a prior filing for the current fiscal year.
	(5)	Enter the date you are filing (month/day/year). If you are filing a replacement, "R", enter the date of the replacement.
	(6)	Balance at June 30, prior year (PY) may be completed by the Comptroller's Office from the prior year's GAAP report before the GAAP packages are mailed to agencies, if time permits. If left blank, enter the balance at June 30, PY (from last year's form SCO-538) per the agency records for "Land and land improvements," "Buildings and building improvements," "Equipment," "Capital Lease Assets-Buildings and building improvements," "Capital Lease Assets-Equipment" and "Construction in progress."
	(7)	Enter all additions to property, plant and equipment, except for transfers in as of June 30, current year (CY). Also, include both lapse period capital outlay expenditures for July 1 through August 31, PY that were <u>not</u> recorded as payables

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.38 7 of 10

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 1996

PROCEDURE PROPERTY, PLANT AND EQUIPMENT
SUMMARY (SCO-538)

REVISION NUMBER
97-001

REFERENCE

CONTENTS

on SCO-549, as of June 30, PY and capital outlay payables on SCO-549, as of June 30, CY. Additions are new purchases, acquisitions related to prior years not previously reported (footnote material amounts) or donated property to the State. Capital leases, as provided by the Comptroller's Office in conjunction with form C-15, should be shown in the capital lease asset section.

(8) Enter all deletions to property, plant and equipment. Deletions include reductions to property, plant and equipment, corrections of prior year errors and unplanned terminations of capital lease assets. Reductions by type include property, plant and equipment inventory adjustments down and sales or retirements. Corrections of prior year errors and other material deletions should be footnoted. Unplanned terminations of capital lease assets are leases terminated at any time prior to the normal expiration of the specified lease term.

(9) Enter the amount of net transfers. Transfers are items transferred between agencies/funds. The total Capital Development Board (CDB) transfers for the year including transfers in-transit at year end should be included in this column. Any amount of CDB transfers NOT capitalized should be included in the deletions column. CDB transfers-in-transit at year-end must also be included as a reconciling item on form SCO-537. In addition, when the lease agreement applicable to a capital lease asset is complete and ownership of the asset acquired, that asset must be transferred out of the capital lease asset class and transferred into another appropriate class (e.g., equipment).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.38 8 of 10

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2000

PROCEDURE PROPERTY, PLANT AND EQUIPMENT
SUMMARY (SCO-538)

REVISION NUMBER
01-001

REFERENCE

CONTENTS

(10)	Subtract (8) from the sum of (6), (7), and (9) and enter the result.
(11)	Add amounts in (6) and enter sum.
(12)	Add amounts in (7) and enter sum.
(13)	Add amounts in (8) and enter sum.
(14)	Add amounts in (9) and enter sum.
(15)	Add amounts in (10) and enter sum.

If any additions are reported in (12) or (17), the capital outlays reconciliation section must be completed. This section provides a reasonable comparison between total capital outlay expenditures and total fixed asset additions.

(16)	The fund number of all funds administered by the agency with capital outlay expenditures will be provided by the Comptroller's Office per the 527 report. Any other fund or locally held fund with capital outlay expenditures should be listed by the agency.
(17)	The expenditures per SAMS will be provided by the Comptroller's Office per the 527 report (e.g., capital outlay expenditures from July 1, CY to June 30, CY, regardless of fiscal year).
(18)	Enter any other capital outlays not included in expenditures per SAMS (e.g., purchases from commodities, in transit items for nonshared funds). Also, enter capital outlay expenditures from July 1, CY to June 30, CY regardless of fiscal year, for any other funds not listed that have capital outlay expenditures.

State of Illinois
Property, Plant, and Equipment Summary
June 30, 20_____
General Fixed Assets

Agency _____

Transaction Code _____

Transaction Date _____

General Fixed Assets	Nearest Thousand				
	Balance At June 30, Prior Year	Additions	Deletions	Net Transfers	Balance At June 30, Current Year
Land and land improvements.	\$	\$	\$	\$	\$
Buildings and building improvements.					
Equipment.					
Capital Lease Assets -					
Buildings and building improvements.					
Equipment.					
Construction in progress.					
Total.	\$	\$	\$	\$	\$

Explanation: _____

Capital Outlays Reconciliation		Nearest Thousand																							
<u>Fund Number</u>		Expenditures per SAMS				Other Capital Outlays				Less Capital Leases*				Less Prior Year Payables				Plus Current Year Payables				Total GAAP Capital Outlay Expenditures			
1.		\$				\$				\$				\$				\$				\$			
2.																									
3.																									
4.																									
5.																									
6.																									
7.																									
8.																									
9.																									
Sub-total.																									
Less additions as reported above																								()	
Amounts not capitalized																								\$	
*Record capital lease expenditures included in "Expenditure Per SAMS" for which a "capital outlay" detail object is cited. (See SAMS 27.20.38)																									

*Record capital lease expenditures included in "Expenditure Per SAMS" for which a "capital outlay" detail object is cited. (See SAMS 27.20.38)

Explanation: _____

Components of Construction in Progress	Nearest Thousand									
<u>Project</u>	Project Authorization		Expended Through June 30		Committed At June 30		Available Authorization		Required Future Financing	
1. _____	\$		\$		\$		\$		\$	
2. _____										
3. _____										
4. _____										
5. _____										
6. _____										
7. _____										
Other (less than \$10,000,000).										
Total.	\$		\$		\$		\$		\$	

State of Illinois
Property, Plant, and Equipment Summary
June 30, 20 (1)
General Fixed Assets

Agency (2)
Transaction Code (4)
Transaction Date (5)

General Fixed Assets	Nearest Thousand				
	Balance At June 30, Prior Year	Additions	Deletions	Net Transfers	Balance At June 30, Current Year
Land and land improvements.	\$ (6)	\$ (7)	\$ (8)	\$ (9)	\$ (10)
Buildings and building improvements.					
Equipment.					
Capital Lease Assets -					
Buildings and building improvements.					
Equipment.					
Construction in progress.					
Total.	\$ (11)	\$ (12)	\$ (13)	\$ (14)	\$ (15)

Explanation: (36)

Capital Outlays Reconciliation		Nearest Thousand					
Fund Number	(16)	Expenditures per SAMS	Other Capital Outlays	Less Capital Leases*	Less Prior Year Payables	Plus Current Year Payables	Total GAAP Capital Outlay Expenditures
1.		\$ (17)	\$ (18)	\$ (19)	\$ (20)	\$ (21)	\$ (22)
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
Sub-total.							(23)
Less additions as reported above.							((24))
Amounts not capitalized.							\$ (25)

*Record capital lease expenditures included in "Expenditure Per SAMS" for which a "capital outlay" detail object is cited. (See SAMS 27.20.38)

Explanation: (36)

Components of Construction in Progress		Nearest Thousand				
Project		Project Authorization	Expended Through June 30	Committed At June 30	Available Authorization	Required Future Financing
1.		\$ (26)	\$ (27)	\$ (28)	\$ (29)	\$ (30)
2.						
3.						
4.						
5.						
6.						
7.						
Other (less than \$10,000,000).		(31)	\$ (32)	\$ (33)	\$ (34)	\$ (35)
Total.		\$	\$	\$	\$	\$

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.39 5 of 12
SUB-SECTION	INPUT PROCEDURES	
		EFFECTIVE DATE
		July 1, 1987
PROCEDURE	PROPERTY, PLANT AND EQUIPMENT	
	SUMMARY (SCO-539)	REVISION NUMBER
		88-001

CAPITAL LEASES

Capital leases should be classified under the proper category (i.e., Land and land improvements, Buildings and building improvements, Equipment) of the assets under lease for the life of the lease. The Comptroller's Office will notify agencies of all capital leases.

To ensure that all capital lease assets are being included on SCO-539 at the appropriate cost, the following method will be used on a transaction by transaction basis.

As an agency enters into each new lease agreement, it is required to submit SCO-559 (Procedure 27.20.59) or SCO-560 (Procedure 27.20.60) with any contract obligation document (COD, C-23.1) which cites transaction codes 38 or 39. The Comptroller's Office will review and evaluate each SCO-559 or SCO-560 as it is received. A determination will be made as to whether the lease is a capital lease. When a lease agreement is determined to be a capital lease, the asset subject to the lease agreement is to be recorded at the cost computed by the Comptroller's Office. This cost will be provided to the agency on a timely basis for presentation in the Agency Report of Fixed Assets (C-15). Therefore, the cost of all capital lease assets can be obtained by reviewing form C-15.

Eventually, capital lease agreements will be completed and ownership of the asset will be acquired by the agency. At that time, the asset cost must be transferred out of the "capital leases" asset category and into the "capital outlay expenditure" asset category (e.g., transfer out of Equipment-Capital leases and transfer into Equipment-Capital outlay expenditures).

DEPRECIATION

Proprietary, Pension and Nonexpendable Trust Funds are required to record accumulated depreciation for all eligible fixed assets. Most proprietary funds are depreciating fixed assets and should continue current methods of economic useful life determination and depreciation basis (e.g., straight-line). However, for those funds that do not record depreciation, the following

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.39 6 of 12
SUB-SECTION	INPUT PROCEDURES	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	PROPERTY, PLANT AND EQUIPMENT	
	SUMMARY (SCO-539)	REVISION NUMBER
		01-001

guidelines are suggested. Depreciation of fixed assets should always be calculated on a straight-line basis and the Economic Useful Life Guidelines (Procedure 27.50.40) can be used to determine the economic useful life of depreciable assets.

INSTRUCTIONS

All property, plant and equipment recorded in a Proprietary, Nonexpendable, Expendable, and Pension Trust Funds must be included on this form. Separate forms must be used for each fund. All amounts on this form should be rounded to the nearest thousand. Every SCO-539 must be accompanied by a completed SCO-537 SAMS to GAAP Reconciliation Property, Plant and Equipment Summary.

CONTENTS

Refer to Exhibit 27.20.39-B.

REFERENCE

CONTENTS

(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Place a checkmark in the appropriate box, indicating the fund classification; refer to SAMS Manual Procedure 27.50.10.

Fund

[illegible]

Fund	(4)	(5)				

[illegible]

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.41 3 of 8

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
August 1, 1983

PROCEDURE REFUNDS AND CREDIT MEMORANDA

REVISION NUMBER
84-002

FUND ANALYSIS (SCO-541)

The third GAAP adjustment data category addresses credit memoranda. The first element under this category is credit memoranda outstanding at June 30. The second element is credit memos issued during the lapse period that apply to the revenue collected in the current reporting year. The final element with regard to credit memoranda is to provide a reasonable estimate of the claims for credit that will be made subsequent to lapse period that apply to the revenue collected in the current reporting year.

The fourth GAAP adjustments data category reflects any additional types of overpayments that may be necessary.

The GAAP adjustments data elements are then totaled to determine the correct calculation of amounts for journal entries. Note that the totals on the form do not have any particular significance. The importance of this form is in the calculation of amounts in order to prepare standard journal entries and to determine the appropriate amounts to be inserted in the Balance per SAMS or agency records column of the trial balance. If the form was approached for a revenue source that is deposited into an individual fund, the form is now complete and standard journal entries should be prepared. If the form was completed for a major revenue source that has refunds applicable to more than one fund, the third area of the form must be completed.

Refund Allocation -

The allocation of refund adjustments by fund is the third area of the form. The refunds per SAMS at June 30 column plus the vouchers in transit column equal the balance per agency records column. The GAAP adjustments are then allocated to the appropriate funds. The lapse period adjustment is allocated in the same manner as the SAMS balances. The other GAAP adjustments are allocated to the funds based on the actual refunds if these amounts can be determined. If not readily determinable, the percentage that is used for allocating a given revenue source to the applicable funds may be utilized. The GAAP adjustments column is then added to the balance per Agency records at June 30 column to calculate a total.

After the refunds are allocated to the appropriate funds, the standard journal entries should be prepared.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.41 4 of 8
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	REFUNDS AND CREDIT MEMORANDA	REVISION NUMBER
	FUND ANALYSIS (SCO-541)	01-001

STANDARD JOURNAL ENTRIES

The purpose of these entries is to reflect the appropriate liabilities that are the result of overpayments of various revenues.

<u>Account Number</u>		<u>Debit</u>	<u>Credit</u>
4XX 205	Refunds and credit memoranda Accounts payable and accrued liabilities	XXX	XXX
	To record the liability from overpayments applicable to revenue collected as of June 30 for which credit memos have been issued.		
209 205	Due to other governments-local Accounts payable and accrued liabilities	XXX	XXX
	To reclassify the liability from outstanding credit memoranda in an agency fund which does not record revenues and expenditures.		

CONTENTS

Refer to Exhibit 27.20.41-B.

REFERENCE

CONTENTS

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

State of Illinois

Agency _____

Refunds and Credit Memoranda Fund Analysis

June 30, _____

Fund _____

Report Account Source	Nearest Thousand				
Refund expenditures per SAMS as of June 30	\$				
Add vouchers in transit at June 30					
Refund expenditures per agency's records at June 30					
<u>GAAP adjustments</u>					
Lapse period adjustment:					
Lapse period refunds per SAMS Report SG05					
Less vouchers in transit at June 30					
Total adjusted lapse period refunds					
Refunds outstanding:					
Claims received as of August 31 applicable to revenue collected as of June 30 and not refunded from lapsing appropriation					
Claims estimated to be paid from subsequent year's appropriations applicable to revenue collected as of June 30 which are received after lapse period					
Total refunds outstanding					
Credit memoranda:					
Credit memoranda outstanding at June 30					
Credit memoranda issued prior to August 31 applicable to revenue collected in current year					
Claims for credit estimated to be made subsequent to August 31 applicable to revenue collected in current year					
Total credit memoranda					
Other (list):					
1) _____					
2) _____					
3) _____					
Total other					
Total		\$			
<u>Allocations of refunds by fund</u>					
<u>Fund Number</u>	Refunds per SAMS at June 30	Vouchers in Transit June 30	Balance per Records June 30	GAAP Adjustments	Total
(Shared funds)	\$				

(Nonshared funds)					

Total	\$				

State of Illinois

Agency

(2) Department XYZ

(3)

4 9 8

Refunds and Credit Memoranda Fund Analysis

June 30, 2000

(1)

Fund

(4) General Revenue

(5)

0 0 0 1

Report Account 402 - Refunds & Credit Memoranda ⁽⁶⁾ Source Income Tax		<u>Nearest Thousand</u>																																							
Refund expenditures per SAMS as of June 30 \$ (8) 10,568 Add vouchers in transit at June 30 (9)																																									
Refund expenditures per agency's records at June 30		\$ (10) 10,568																																							
<u>GAAP adjustments</u> Lapse period adjustment: Lapse period refunds per SAMS Report SG05 (11) 1,219 Less vouchers in transit at June 30 (12)		(13) 1,219																																							
Total adjusted lapse period refunds																																									
Refunds outstanding: Claims received as of August 31 applicable to revenue collected as of June 30 and not refunded from lapsing appropriation (14)																																									
Claims estimated to be paid from subsequent year's appropriations applicable to revenue collected as of June 30 which are received after lapse period (15)		(16)																																							
Total refunds outstanding																																									
Credit memoranda: Credit memoranda outstanding at June 30 (17) 154 Credit memoranda issued prior to August 31 applicable to revenue collected in current year (18) 663																																									
Claims for credit estimated to be made subsequent to August 31 applicable to revenue collected in current year (19)		(20) 817																																							
Total credit memoranda																																									
Other (list): 1) _____ 2) _____ 3) _____ Total other (22)		\$ (23) 2,036																																							
Total																																									
<u>Allocations of refunds by fund</u> <table border="1"> <thead> <tr> <th>Fund Number</th> <th>Refunds per SAMS at June 30</th> <th>Vouchers in Transit June 30</th> <th>Balance per Records June 30</th> <th>GAAP Adjustments</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>(Shared funds)</td> <td>\$ (26) 10,568</td> <td>(27)</td> <td>\$ (28) 10,568</td> <td>\$ (29) 2,036</td> <td>\$ (26) 12,604</td> </tr> <tr> <td>XXX Fund (24)</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(Nonshared funds)</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(25)</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>\$ (31) 10,568</td> <td>(32)</td> <td>(33) 10,568</td> <td>(34) 2,036</td> <td>(35) 12,604</td> </tr> </tbody> </table>		Fund Number	Refunds per SAMS at June 30	Vouchers in Transit June 30	Balance per Records June 30	GAAP Adjustments	Total	(Shared funds)	\$ (26) 10,568	(27)	\$ (28) 10,568	\$ (29) 2,036	\$ (26) 12,604	XXX Fund (24)						(Nonshared funds)						(25)						Total	\$ (31) 10,568	(32)	(33) 10,568	(34) 2,036	(35) 12,604				
Fund Number	Refunds per SAMS at June 30	Vouchers in Transit June 30	Balance per Records June 30	GAAP Adjustments	Total																																				
(Shared funds)	\$ (26) 10,568	(27)	\$ (28) 10,568	\$ (29) 2,036	\$ (26) 12,604																																				
XXX Fund (24)																																									
(Nonshared funds)																																									
(25)																																									
Total	\$ (31) 10,568	(32)	(33) 10,568	(34) 2,036	(35) 12,604																																				

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.42 1 of 8

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2000

PROCEDURE REVENUE SOURCE FUND ANALYSIS (SCO-542)

REVISION NUMBER
01-001

REVENUE SOURCE FUND ANALYSIS (SCO-542)

PURPOSE

The purpose of the Revenue Source Fund Analysis form (Exhibit 27.20.42-A) is to provide for the accumulation of data related to the major revenue sources. The form is to be prepared by those agencies with material amounts of revenue from taxes, licenses and fees being deposited into more than one fund.

It should be completed annually and submitted to the Comptroller's Office. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Revenue Source Fund Analysis form is prepared by major revenue source. The starting point in preparing this form differs from that of the other forms in so far as it is approached from a revenue source as a whole as opposed to an individual fund. When a major revenue source applies to more than one fund, this approach can be used to provide a more understandable trail for determining the appropriate GAAP adjustments to apply to the various funds. A copy of this form must be included in every fund package to which the revenue source is deposited. It should be noted that the scope of the form is to calculate amounts to record revenue accruals. The totals calculated on this form do not agree to GAAP basis totals as calculated on the trial balance. The form is divided into three major areas: (1) reconciliation of SAMS as of June 30 to the agency's records at that date, (2) GAAP adjustments, and (3) the allocation of the revenue source to the appropriate funds.

Reconciliation of SAMS -

The first area reconciles the SAMS balance as of June 30 (inclusive of protest monies) that relates to a specific revenue source and to the agency's records at that date. To accomplish this, deduct from SAMS balances at the beginning of the year in-transit items which relate to the agency's collections of the prior year. These amounts are "prior year reconciling items" and will

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.42 2 of 8

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2000

PROCEDURE REVENUE SOURCE FUND ANALYSIS (SCO-542)

REVISION NUMBER
01-001

be deducted from the "balance per SAMS" to arrive at the "adjusted balance per SAMS."

The second step is to record the "SAMS reconciling items" at the end of the year. Cash receipts can be in various stages of processing at year-end. The stages include cash, which has not been submitted to the Treasurer's Clearing Account (cash on hand) and cash in transit. The in-transit category is further subdivided into cash, which has been submitted but not received by the Treasurer at June 30; cash, which is in the process of being cleared; cash, which has been cleared by the Treasurer and the non-negotiable draft has not been received by the agency; and receipt deposit transmittals which have been submitted to, but not recorded, by the Comptroller's Office at year-end. These items are added to the adjusted balance per SAMS to arrive at the balance per agency's records.

GAAP Adjustments -

The second area of the form involves reporting the GAAP adjustments. There are four different types of GAAP adjustments. The first GAAP adjustment is to provide for lapse period collections. It is necessary for GAAP purposes to relate the receipt of monies to the appropriate time period in which they were earned. Those receipts that are collected during the lapse period that relate to the period ended June 30 are considered to be GAAP adjustments.

The second GAAP adjustment relates to prepayments. If monies are received in advance of the period to which they are earned, they should be deferred and recognized when earned. The amount of the prepayments should be determined at the end of the fiscal year.

The third GAAP adjustment deals with collections related to assessments and deficiencies collected during the lapse period. Monies that are collected during the lapse period that relate to assessments and deficiencies that were issued as of June 30 will require adjustment. Any interest or penalty earned on these collections that was incurred after June 30 should be separated from the total received, if possible.

The fourth GAAP adjustment is entitled "Other" adjustments. Any adjustments that were not mentioned previously, but which are necessary to accrue revenue in accordance with GAAP should be entered here.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.42 3 of 8

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2000

PROCEDURE REVENUE SOURCE FUND ANALYSIS (SCO-542)

REVISION NUMBER
01-001

Revenue Allocation -

The third area of the form addresses the allocation of the revenue source to the appropriate funds. The balance per SAMS, the prior year reconciling items and the adjusted balance per SAMS are allocated to the appropriate funds with the amounts for each fund being taken directly from SAMS. Allocated amounts, for shared funds only, in the balance per SAMS column should tie to the amounts in the balance per SAMS column in the applicable report account on the revenue portion of the trial balance. For the allocation of the SAMS reconciling items, the preparer has the advantage of hindsight; i.e., the agency should have a record of where these reconciling amounts were actually deposited. The balance per agency records is then computed and these amounts, for nonshared funds only, should tie to the revenue portion of the trial balance in the applicable report account in the agency records column. The allocation of GAAP adjustments is accomplished either by ascertaining to which funds the adjustments relate or by applying the percentages which are used for allocating a given revenue source to the appropriate funds. The allocation of the GAAP basis balance is accomplished by adding the allocated balance per agency records and the GAAP adjustments.

After allocating the revenues to the proper funds, standard journal entries are recorded. For shared funds, both the SAMS reconciling items and the GAAP adjustments require journal entries. For nonshared funds, only the GAAP adjustments will require journal entries.

STANDARD JOURNAL ENTRIES

The purpose of these entries is to reflect revenues on a GAAP basis.

<u>Account Number</u>		<u>Debit</u>	<u>Credit</u>
101	Cash in transit/clearing	XXX	
4XX	Revenues (by GAAP report account)		XXX

To record agency receipts at June 30 that have not been recorded by SAMS.

NOTE: This entry is applicable only for shared funds.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.42 4 of 8
PROCEDURE	REVENUE SOURCE FUND ANALYSIS (SCO-542)	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

<u>Account Number</u>		<u>Debit</u>	<u>Credit</u>
117	Taxes receivable-current	XXX	
4XX	Revenues (by GAAP report account)		XXX
	To record the taxes receivable at June 30.		
4XX	Revenues (by GAAP report account)	XXX	
220	Deferred revenues		XXX
	To record the revenue that is to be deferred (a liability account) because of being received in advance of being earned.		

CONTENTS

Refer to Exhibit 27.20.42-B.

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

Agency _____
Fund _____

Report Account _____							
Source _____		<u>Nearest Thousand</u>					
Balance per SAMS.....		\$					
Less prior Year reconciling items.....							
Adjusted balance per SAMS.....			\$				
SAMS reconciling items:							
Cash on hand.....							
Cash in transit.....							
Adjustments.....							
Other.....							
Total.....							
Balance per agency's records.....							
GAAP adjustments:							
Lapse period collections.....							
Deferred revenue.....							
Assessment collections.....							
Other:							

Total.....							
Adjusted Balance.....							
<u>Allocation of revenues by</u>							
<u>fund</u>							
Fund <u>Number</u>	Balance per SAMS	Prior Year Reconciling Items	Adjusted Balance per SAMS	SAMS Reconciling Items	Balance per Agency Records	GAAP Adjust.	Adjusted Balance
(Shared funds)	\$						
(Nonshared funds)							
Total.....	\$						
							SCO-542

Fund

SCO-547

State of Illinois
Reclassifying Journal Entries
June 30, 20 _____ (1)

Agency (2) Department ABC (3) 499

Fund (4) XYZ (5) 0999

Reclassification Number	Report Account	Nearest Thousand																Explanation
		Debit								Credit								
R - 1 (6)	550	\$						80										(10)
	535 (7)	(8)							(9)						80			To reclassify capital outlay expenditures at 6/30/89.
R - 2	426							69										To reclassify revenues of the current year to transfers in per SCO-567.
	565														69			
R - 3	570							100										To reclassify expenditures of the current year to transfers out per SCO-568.
	530														100			
R - 4	340							200										To reclassify the inventory balance at June 30 per SCO-577.
	316															200		
R - 5	340							321										To record the reserve for encumbrances at June 30 per SCO-550.
	310														321			
R - 6	550							20										To record capital leases per Comptroller's instructions.
	580															20		
R - 7	540							35										To reclassify capital lease payments per Comptroller's instructions.
	545							15										
	535																50	
R - 8	4XX							379487										To record closing entry.
	5XX														371779			
	340															7708		

Fund _____

SCO-548

SCO-548

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.49 1 of 10
SUB-SECTION	INPUT PROCEDURE	EFFECTIVE DATE
		July 1, 1994
PROCEDURE	SUMMARY OF LIABILITIES (SCO-549)	REVISION NUMBER
		95-001

SUMMARY OF LIABILITIES (SCO-549)

PURPOSE

The purpose of the Summary of Liabilities form (Exhibit 27.20.49-A) is to assist agencies in determining and documenting a fund's liabilities and related accrued expenditures for GAAP reporting.

This form is to be completed annually and sent to the Comptroller's Office. Two copies of the SCO-549 should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

For State of Illinois GAAP reporting purposes liabilities generally consist of accounts payable and accrued liabilities, due to other government- federal, due to other governments-local, due to other funds, due to primary government, and due to component units.

Accounts payable are defined by GAAFR as:

"A liability account reflecting amounts on open account owing to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments)."

This definition applied to the State of Illinois' GAAP reporting system will include liabilities for goods received or services performed before June 30, but for which payment vouchers have not been processed by either the Comptroller's Office for Treasury held funds or the administering agency for locally held funds.

Accrued liabilities are defined as estimates incurred but not due until a later date. Examples of liabilities which can be accrued are wages, employee benefits, travel expenses, and utility bills.

Since the definition of accounts payable and accrued liabilities excludes "amounts due to other funds of the same government or to other governments," there are separate liability accounts for amounts due to the federal government, due to local governments, and due to other funds, due to primary government, and due to component units. These liability accounts still represent transactions where the State received goods or services by June 30, but did not pay for them until

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.

27.20.49 2 of 10

SUB-SECTION INPUT PROCEDURE

EFFECTIVE DATE

July 1, 1997

PROCEDURE SUMMARY OF LIABILITIES (SCO-549)

REVISION NUMBER

98-001

after that date. However, the vendor is another governmental unit or State fund rather than a private individual or business. Under Governmental Accounting Standards Board Statement #14, "The Financial Reporting Entity," the account "due to other funds" represents transactions between two primary government funds or two component unit funds. When there is a transaction between a primary government fund and a component unit fund the accounts "due to primary government" or "due to component units" are used.

INSTRUCTIONS

Determination of Liabilities and Accrued Expenditures

Liabilities and accrued expenditures can be determined by a review of an in-place receiving system or by using reasonable estimates.

In-Place Receiving System-

An in-place receiving system is a set of procedures and records that have been designed to account for all incoming goods/services in order to compare the amount of goods/services received to amounts billed by vendors. This type of system also provides an agency the ability to determine the amount due and owing as goods or services are received. Goods/services received prior to fiscal year end but unpaid are to be reported as liabilities. State agencies that do not have an in-place receiving system will have to use alternative procedures to determine their liabilities at fiscal year end.

Reasonable Estimation Approach-

If an in-place receiving system or encumbrance system does not exist, agencies must use estimation techniques to project the amount of lapse period disbursements that are for goods received or services performed as of June 30. These disbursements will be recorded as expenditures and liabilities. Any difference between actual disbursements and estimated expenditures and liabilities will be reflected as encumbrances. This alternative requires judgement and will result in amounts that are materially correct if reasonably applied.

Agencies are encouraged to develop their own estimation approaches using internal records and procedures. For those agencies that have no approach, the Comptroller's Office has developed the following procedures.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.49 3 of 10

SUB-SECTION INPUT PROCEDURE

EFFECTIVE DATE
July 1, 1997

PROCEDURE SUMMARY OF LIABILITIES (SCO-549)

REVISION NUMBER
98-001

July lapse period disbursements in excess of \$25,000 should be analyzed and only goods and services received prior to June 30 should be recorded as expenditures and liabilities. All professional and artistic contracts (detail object codes 1240 - 1245) must be performed as of June 30 of the fiscal

year to be considered an "outstanding liability as of June 30" and eligible for payment out of the expiring appropriation and should be recorded as liabilities.

The Comptroller's Office will provide a special report to agencies, "Summary of Unexpended Appropriations and July Expenditures by Agency Fund Division and Account (SP590P) (SCO-549-A)." This report can be used to prepare the "July Actual" column on SCO-549. It reflects July spending by lapsing appropriation account. Spending from each appropriation account must be separated into either accounts payable and accrued liabilities (205), Due to Federal Government (208), Due to Other (local) governments (209), Due to Other Funds (215), Due to Primary Government (217) or, Due to Component Units (216). The report provides blank lines for this segregation. In some cases the segregation is obvious. For example, expenditures for personal services

(Detail Object #1120) would be classified as accounts payable and accrued liabilities. Expenditures from an appropriation for retirement (Detail Object #1161) would be classified as due to other funds (or if the paying agency is a component unit, due to primary government). Expenditures from an appropriation for social security (Detail object #1170) would be classified as due to the federal government. In other cases, where spending from one appropriation account encompasses several liability accounts, the analysis will be more difficult and will require use of internal agency records.

This report also includes the GAAP expenditure code and the unexpended appropriation amounts as of July 31 per SAMS. Non-appropriated funds are not included in this report.

A second report, the "Fund/Vendor Report (CW950P)." will provide a partial analysis of the "due to other funds," "due to primary government," and "due to component units" amounts on the July spending report discussed previously. For each payment made to another State agency the report shows the voucher number, warrant number, amount, and appropriation account. Please note, this report is generally not all inclusive because it is dependent upon the correct use of vendor identification numbers. It will provide a good starting point for reconciliation of due to/from amounts.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.49 4 of 10
SUB-SECTION	INPUT PROCEDURE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SUMMARY OF LIABILITIES (SCO-549)	REVISION NUMBER
		01-001

August expenditures and liabilities will be estimated by analyzing unliquidated obligation balances or, for unobligated items, the unexpended appropriation amounts at July 31. The review of unliquidated obligation balances or unexpended appropriation amounts may be limited to items in excess of \$25,000, except for amounts due to other funds where a more detailed analysis may be required. Once again, the Comptroller's Office will provide a special report, "Worksheet for Calculating Liabilities as of June 30 to be paid during August (SP592P) (SCO-549-C)," to assist in the analysis. This report is designed to be used in preparing the "August Estimate" column on SCO-549. The report is divided into obligated line items and unobligated line items. For **obligated line items**, the contract/obligation number, the appropriation number, vendor name, and unliquidated amount in excess of \$25,000 at July 31 are provided. In addition, blank lines are provided upon which an agency can write its projected spending for items/services received by June 30 (i.e., liabilities). For **unobligated line items** (in excess of \$25,000), blank lines are provided for the appropriation account number and projected spending for items/services received by June 30. The unexpended appropriation amount at July 31 can be found on the Summary of Unexpended Appropriations and July Expenditures By Agency Fund Division and Account (SP590P) (SCO-549-A) which was previously discussed.

Agencies with reappropriated accounts or liabilities payable from future years' appropriations may use estimation techniques similar to those explained above in determining that portion of their total expenditures and liabilities that are not paid out of lapsing appropriations. These amounts can then be posted directly to the appropriate columns on the SCO-549 form.

SPECIAL CLASSIFICATION PROBLEMS

Capital outlays expenditures (GAAP report account 550) which occurred during lapse period and meet the definition of a liability (received as of June 30) must be segregated from the agency's normal GAAP expenditure account (e.g., general government) and recorded separately on SCO-549 as capital outlays in the appropriate liability account (e.g., accounts payable and accrued liabilities, due to other funds, etc.). Amounts for this expenditure accrual must be obtained from SCO-538 because it is important that the amounts reflected on SCO-549 as capital outlays expenditures agree to the current year payables shown in the capital outlays reconciliation.

It is necessary that payables representing in-transit amounts for non-shared funds at June 30, CY be separately disclosed (in account 101) from the expenditure accounts. Refer to the Nonshared SAMS Reconciliation (form SCO-534) for the current year in-transit amounts.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.49 5 of 10
SUB-SECTION	INPUT PROCEDURE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SUMMARY OF LIABILITIES (SCO-549)	REVISION NUMBER
		01-001

STANDARD JOURNAL ENTRY

The following journal entry should be made to record liabilities and accrued expenditures.

<u>Account Number</u>		<u>Debit</u>	<u>Credit</u>
101	Cash on Deposit with State Treasurer	XXX	
5XX	Expenditures (by GAAP report account)		XXX
205	Accounts Payable and Accrued Liabilities	XXX	
215	Due to Other Funds		XXX

To record payables including in-transit vouchers at
June 30.

Note: The debit to account 101-Cash on deposit with State Treasurer is not applicable to shared funds. Also, if an agency is part of the primary government, the account "Due to Component Units" (216) may be used in addition to the "Due to other funds" account. If an agency is a component unit, the account "Due to Primary Government" (217) may be used in addition to the "Due to other funds" account.

CONTENTS

Refer to Exhibit 27.20.49-B

REFERENCE

CONTENTS

(1)	Enter the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.49 6 of 10

SUB-SECTION INPUT PROCEDURE

EFFECTIVE DATE
July 1, 1997

PROCEDURE SUMMARY OF LIABILITIES (SCO-549)

REVISION NUMBER
98-001

REFERENCE

CONTENTS

(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the applicable report account numbers.
(7)	Enter the amount of actual July disbursements that represents expenditures and accounts payable and accrued liabilities for each report account.
(8)	Enter the amount of estimated August disbursements that represents expenditures and accounts payable and accrued liabilities for each report account.
(9)	Enter the amount of expenditures and accounts payable and accrued liabilities that will be paid from future years' appropriations for each report account.
(10)	Add columns (7) through (9) and enter the result.
(11)	Add all amounts in (7) and enter the result.
(12)	Add all amounts in (8) and enter the result.
(13)	Add all amounts in (9) and enter the result.
(14)	Add all amounts in (10) and enter the result. This should equal the sum of (11), (12), and (13).
(15)	Enter the amount of actual July disbursements that represents expenditures and due to other government-federal for each report account.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.

27.20.49 7 of 10

SUB-SECTION INPUT PROCEDURE

EFFECTIVE DATE

July 1, 1997

PROCEDURE SUMMARY OF LIABILITIES (SCO-549)

REVISION NUMBER

98-001

REFERENCE

CONTENTS

	(16)	Enter the amount of estimated August disbursements that represents expenditures and due to other government-federal for each report account.
	(17)	Enter the amount of expenditures and due to other government-federal that will be paid from future years' appropriations for each report account.
	(18)	Add columns (15) through (17) and enter the result.
	(19)	Add all amounts in (15) and enter the result.
	(20)	Add all amounts in (16) and enter the result.
	(21)	Add all amounts in (17) and enter the result.
	(22)	Add all amounts in (18) and enter the result. This should equal the sum of (19), (20), and (21).
	(23)	Enter the amount of actual July disbursements that represents expenditures and due to other governments-local for each report account.
	(24)	Enter the amount of estimated August disbursements that represents expenditures and due to other governments-local for each report account.
	(25)	Enter the amount of expenditures and due to other governments-local that will be paid from future years' appropriations for each report account.
	(26)	Add columns (23) through (25) and enter the result.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.49 8 of 10

SUB-SECTION INPUT PROCEDURE

EFFECTIVE DATE
July 1, 1997

PROCEDURE SUMMARY OF LIABILITIES (SCO-549)

REVISION NUMBER
98-001

REFERENCE

CONTENTS

(27)	Add all amounts in (23) and enter the result.
(28)	Add all amounts in (24) and enter the result.
(29)	Add all amounts in (25) and enter the result.
(30)	Add all amounts in (26) and enter the result. This amount should equal the sum of (27), (28), and (29).
(31)	Enter the amount of actual July disbursements that represents expenditures and due to other funds for each report account.
(32)	Enter the amount of estimated August disbursements that represents expenditures and due to other funds for each report account.
(33)	Enter the amount of expenditures and due to other funds that will be paid from future years' appropriations for each report account.
(34)	Add columns (31) through (33) and enter the result.
(35)	Add all amounts in (31) and enter the result.
(36)	Add all amounts in (32) and enter the result.
(37)	Add all amounts in (33) and enter the result.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.

27.20.49 9 of 10

SUB-SECTION INPUT PROCEDURE

EFFECTIVE DATE

July 1, 2000

PROCEDURE SUMMARY OF LIABILITIES (SCO-549)

REVISION NUMBER

01-001

-
- (38) Add all amounts in (34) and enter the result. This should equal the sum of (35), (36), and (37).
- (39) Enter the amount of actual July disbursements that represents expenditures either due to primary government or due to component units for each report account. A particular agency will use either the due to primary government account or the due to component units account depending on its classification in the reporting entity. The appropriate account will be indicated on the form.
- (40) Enter the amount of estimated August disbursements that represents expenditures and either due to primary government or due to component units for each report account.
- (41) Enter the amount of expenditures and either due to primary government or due to component units that will be paid from future years' appropriations for each report account.
- (42) Add columns (39) through (41) and enter the result.
- (43) Add all amounts in (39) and enter the result.
- (44) Add all amounts in (40) and enter the result.
- (45) Add all amounts in (41) and enter the result.
- (46) Add all amounts in (42) and enter the result. This should equal the sum of (43), (44), and (45).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.49 10 of 10
SUB-SECTION	INPUT PROCEDURE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SUMMARY OF LIABILITIES (SCO-549)	REVISION NUMBER
		01-001

(47) Add all amounts in (10), (18), (26), (34), and (42) and enter the result.

(48) Add all amounts in (47) and enter the result. This should equal the sum of (14), (22), (30), (38), and (46).

Note: The following three entries are used to calculate the reserve for encumbrance entry on the SCO-550 (SAMS Manual Procedure 27.20.50). It is important that these entries are included to ensure an accurate encumbrance entry.

(49) Enter the amount of "due to other funds" at June 30 which are related to mandatory transfers on the SCO-567 and SCO-568.

(50) Enter the outstanding obligations for reappropriated accounts at June 30 for contracts entered into prior to June 30. This will include liabilities and encumbrances.

(51) Enter the amount of liabilities at June 30 which will be paid from future years' appropriations including "due to other funds" from SCO-565, SCO-567 and SCO-568 which are not paid during lapse period (but excluding reappropriated accounts in 50 and "due to other funds" related to mandatory transfers in 49).

Note: In situations where the "Other Liabilities" account #230) is used, agencies can modify SCO-549 by crossing out one of the account numbers and titles already printed (but not being used) and inserting "Other Liabilities" and the corresponding account number-"230."

State of Illinois
Summary of Liabilities at June 30, 20__

Agency
Fund

(All Amounts to Nearest Thousand)

Recap by Report Account Number	205 Accounts Payable and Accrued Liabilities				208 Due To Other Government - Federal			
	Lapse Period		Future Year Appropriations	Total	Lapse Period		Future Year Appropriations	Total
	July Actual	August Estimate			July Actual	August Estimate		
Total.....								

Recap by Report Account Number	209 Due To Other Governments - Local				215 Due To Other Funds			
	Lapse Period		Future Year Appropriations	Total	Lapse Period		Future Year Appropriations	Total
	July Actual	August Estimate			July Actual	August Estimate		
Total.....								

Recap by Report Account Number	216 Due To Component Units / 217 Due To Primary Government				Grand Total	Amount of Liabilities Related to Mandatory
	Lapse Period		Future Year Appropriations	Total		Transfers at June 30
	July Actual	August Estimate				\$ _____
						Amount of Outstanding Obligations for
						Reappropriated Accounts at June 30
						\$ _____
						Amount of Liabilities Payable from Future
						Years' Appropriations (excluding reappro-
						propriated accounts and liabilities related to
Total.....						Mandatory Transfers) \$

State of Illinois

(2) **Agency**

Dept. ABC

(3)

4 9 9

Summary of Liabilities at June 30, 2000

(1) (4) **Fund**

XYZ

(5)

0 9 9 9

(All Amounts to Nearest Thousand)

Recap by Report Account Number	205 Accounts Payable and Accrued Liabilities				208 Due To Other Government - Federal			
	Lapse Period		Future Year Appropriations	Total	Lapse Period		Future Year Appropriations	Total
	July Actual	August Estimate			July Actual	August Estimate		
(6)	(7)	(8)	(9)	(10)	(15)	(16)	(17)	(18)
101	116			116				
530	3,028	1,866		4,894				
535	1,342	5,999		7,341				
550	25			25				
570								
Total.....	(11) 4,511	(12) 7,865	(13)	(14) 12,376	(19)	(20)	(21)	(22)

Recap by Report Account Number	209 Due To Other Governments - Local				215 Due To Other Funds			
	Lapse Period		Future Year Appropriations	Total	Lapse Period		Future Year Appropriations	Total
	July Actual	August Estimate			July Actual	August Estimate		
(6)	(23)	(24)	(25)	(26)	(31)	(32)	(33)	(34)
101								
530								
535					100	75		175
550					5			5
570					3		100	103
Total.....	(27)	(28)	(29)	(30)	(35) 108	(36) 75	(37) 100	(38) 283

Recap by Report Account Number	216 Due To Component Units / 217 Due To Primary Government				Grand Total	Amount of Liabilities Related to Mandatory	
	Lapse Period		Future Year Appropriations	Total		Transfers at June 30 \$ 50 (49)	
	July Actual	August Estimate				Amount of Outstanding Obligations for	
(6)	(39)	(40)	(41)	(42)	(47)	Reappropriated Accounts at June 30	
101					116	\$ (50)	
530					4,894		
535	61	25		86	7,602	Amount of Liabilities Payable from Future	
550	5			5	35	Years' Appropriations (excluding reappro-	
570			51	51	154	priated accounts and liabilities related to	
Total.....	(43) 66	(44) 25	(45) 51	(46) 142	(48) 12,801	Mandatory Transfers. \$ 101 (51)	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.50 1 of 4
SUB-SECTION	INPUT PROCEDURE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	RESERVE FOR ENCUMBRANCES	REVISION NUMBER
	COMPUTATION (SCO-550)	01-001

RESERVE FOR ENCUMBRANCES COMPUTATION (SCO-550)

PURPOSE

The purpose of the reserve for encumbrances computation form (Exhibit 27.20.50-A) is to determine the amount of encumbrances by agency and fund that must be recorded in each GAAP fund package as a reservation of fund equity.

This form will be completed annually by the Comptroller's Office and sent to agencies. Copies must be available at the agency to provide an internal record and for the Auditor General or his representative.

GENERAL

Encumbrances are defined as agency contracts or other purchase orders or commitments entered into prior to June 30, which relate to the purchase of goods that were not received or services that were not rendered as of June 30. Because of the technique used to compute the reserve for encumbrances and since GAAP packages are due before the end of lapse period, it will not be possible for agencies to compute encumbrances before submission. Once the final amount of lapse period spending is determinable, the reserve for encumbrances computation will be made at the Comptroller's Office and provided to agencies. To document an agency's receipt and review of the encumbrance, a certification (Exhibit 27.20.50-C) of receipt and accuracy will be sent with the reserve for encumbrance entry and should be returned to the Comptroller's Office within 10 working days from the date of receipt of the encumbrance entry.

INSTRUCTIONS

The reserve for encumbrances computation form(s) will be completed by the Comptroller's Office when final lapse period expenditure information is available. A copy of the completed form(s) will be returned to agencies so that the reserve for encumbrances can be recorded in the agency's copy of their GAAP package(s) on Form SCO-547 (Reclassifying Journal Entries) and posted to the appropriate trial balance form (SCO-511 or SCO-516). The original form will be added to the agency's GAAP package(s) already at the Comptroller's Office and the appropriate package changes will be made by the Comptroller's Office staff. In this manner, consistency between Comptroller and agency information will be maintained. Please note, that even though the reserve for encumbrances cannot be computed when the GAAP packages are originally prepared, this should not prevent the closing and reconciling of all nonshared fund packages.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.50 2 of 4
SUB-SECTION	INPUT PROCEDURE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	RESERVE FOR ENCUMBRANCES	REVISION NUMBER
	COMPUTATION (SCO-550)	01-001

STANDARD JOURNAL ENTRIES

Account Number		Debit	Credit
340	Fund Equity-Undesignated	XXX	
310	Fund Balance reserved for: Encumbrances		XXX

To record the reserve for encumbrances at June 30.
NOTE: Post this entry to SCO-547.

CONTENTS

Refer to Exhibit 27.20.50-B

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Enter the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	This amount will be entered by the Comptroller’s Office from a special report summarizing lapse period activity (Summary of Appropriations and Expenditures by Agency, Fund, Division and Account).
(7)	This amount will be inserted by the Comptroller’s Office. It represents cash refunds received during the lapse period that apply to expenditures made during the first twelve months of the fiscal year.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.50 3 of 4
SUB-SECTION	INPUT PROCEDURE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	RESERVE FOR ENCUMBRANCES	REVISION NUMBER
	COMPUTATION (SCO-550)	01-001

REFERENCE

CONTENTS

(8)	This amount will be inserted by the Comptroller's Office based on mandatory transfers as it appears on the SCO-549 submitted by the agency.
(9)	This amount will be inserted by the Comptroller's Office as it appears on the SCO-549 (Summary of Liabilities) submitted by the agency.
(10)	This amount will be inserted by the Comptroller's Office as it appears on the SCO-549 (Summary of Liabilities) submitted by the agency.
(11)	This amount will be inserted by the Comptroller's Office as it appears on the SCO-549 (Summary of Liabilities) submitted by the agency.
(12)	The Comptroller's Office will insert an amount derived by subtracting 11 from the sum of (6) (7) (8) (9) and (10).
(13)	This entry must be recorded in the appropriate GAAP package on SCO-547 Form (Reclassifying Journal Entries) and on the applicable Trial Balance Form (SCO-511, SCO-516). See (3) and (5) above.

Please note that (13) above is the only part of this procedure the agency will perform.

.....

Refer to Exhibit 27.20.50-C

REFERENCE

CONTENTS

(1)	Enter the fiscal year for which this for is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.50 4 of 4
SUB-SECTION	INPUT PROCEDURE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	RESERVE FOR ENCUMBRANCES	REVISION NUMBER
	COMPUTATION (SCO-550)	01-001

REFERENCE

CONTENTS

(4)	Enter the four-digit Comptroller assigned fund number. (This will be completed by the Comptroller's Office.)
(5)	Check if the reserve for encumbrance for listed fund has been received.
(6)	Review the accuracy of the reserve for encumbrance entry. If the entry is accurate, check this box. If the entry is not accurate, provide a detailed explanation outlining why the entry is incorrect in the space provided.
(7)	(This will be completed by the Comptroller's Office). If this box is checked, an explanation for the fund balance or fund balance reserved for encumbrances is required for the SCO-510. Provide a detailed explanation on (8) below.
(8)	Provide the explanation from (6) and/or (7) above.
(9)	The agency director or chief fiscal officer should provide a signature certifying whether or not the reserve for encumbrance entry has been received, if the entry is accurate, and any necessary explanation of significant account changes have been provided.
(10)	Enter the date that corresponds with the signature from (9) above.

[illegible]

State of Illinois
Certification of Reserve for Encumbrance Calculation
June 30, _____

Agency _____

Fund	Received	Accurate	Explanation Required
_____	_____	_____	_____
Explanation: _____			

_____	_____	_____	_____
Explanation: _____			

_____	_____	_____	_____
Explanation: _____			

_____	_____	_____	_____
Explanation: _____			

_____	_____	_____	_____
Explanation: _____			

_____	_____	_____	_____
Explanation: _____			

Director's Signature _____

Date _____

2

3

[illegible]

9

10

Date _____

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.59 1 of 10
SUB-SECTION	INPUT PROCEDURES	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-559)	
	GOVERNMENTAL AND SIMILAR FUND TYPES	REVISION NUMBER
		01-001

**ACCOUNTING FOR LEASES-LESSEE (SCO-559)
GOVERNMENTAL AND SIMILAR FUND TYPES**

PURPOSE

The purpose of the "Accounting for Leases-Lessee" form (Exhibit 27.20.59-A) is to provide information used in classifying the leases into either a capital or operating lease and in reporting leases as required by the Financial Accounting Standards Board, Statement #13. This form applies only to governmental fund types (general, special revenue, or capital projects). To determine the fund type classification for GAAP reporting purposes, refer to Section 27.50.10 of the SAMS Manual.

This form is to be completed on a transaction by transaction basis as new lease agreements are initiated and sent to the Comptroller's Office, and for the early termination of existing leases. It should also be completed for any changes in the lease provisions, including changes in the appropriation from which payments are made. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

All agencies who lease property must complete an SCO-559 form for all multiple period leases in order to determine if the lease is a capital or an operating lease and to calculate future years commitments.

To be a capital lease, one of the following four criteria must be met:

- I. The lease transfers ownership of the property to the lessee by the end of the lease term.
- II. The lease term is 75% or more of the estimated economic life of the leased property.
- III. The lease contains a bargain purchase option.
- IV. The present value of the minimum lease payments (excluding executory costs and any related profit) equals or exceeds 90% of the fair value of the leased property.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.59 2 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-559)	REVISION NUMBER
	GOVERNMENTAL AND SIMILAR FUND TYPES	01-001

If the lease does not meet any of these criteria, it will be classified as an operating lease.

INSTRUCTIONS

All multiple-period, multiple-year contracts should be recorded on this form, if their transaction code is either 38 (Other Lease-External Vendor), or 39 (Other Lease-State Agency) or 31 (Leases for Rental of Real Property). Only type code 31 leases which are real property lease purchases, leases with the option to purchase or installment purchases require an SCO-559. (NOTE: this type of lease also requires a C-15A form to be filed. Refer to SAMS 15.20.40 page 6 of 9). A separate form must be completed for each contract. Do not complete the "Lease Number". This will be completed by the Comptroller's Office.

The completion of this form will enable the Comptroller's Office to determine if a leased asset should be considered a capital lease asset. When an asset is determined to be a capital lease item, the SCO-559 is used to assist the Comptroller's Office in determining the appropriate cost at which the agency should record the asset on their books. This cost will also be reflected on the Agency Report of Fixed Assets (Form C-15) and the Property, Plant, and Equipment Summary (SCO-538).

An SCO-559 must be submitted with each contract obligation document for multiple-period, multiple-year leases which cite transaction code 38 or 39 and certain code 31's as described above.

INSTALLMENT PURCHASED ASSETS

An installment purchase agreement is an agreement where title to the property (ownership) vests in the purchaser immediately. An SCO-559 should be submitted for installment purchases in order to determine the asset value to record on the agency's property records. Item 19 should be marked to indicate that the obligation is for an installment purchase.

CONTENTS

Refer to Exhibit 27.20.59-B.

REFERENCE

CONTENTS

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

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.59 3 of 10
SUB-SECTION	INPUT PROCEDURES	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-559)	
	GOVERNMENTAL AND SIMILAR FUND TYPES	REVISION NUMBER
		01-001

REFERENCE

CONTENTS

(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the obligation number of the lease, up to ten digits.
(7)	Brief description of the lease item.
(8)	Categories of lease processing as follows: (Check One) New Lease Extension of Current Lease Change in Obligation Number Other Unplanned Termination
(9)	Four balance sheet categories have been provided. Enter the appropriate code as follows: L - Land (zero depreciation) B - Building M - Machine & Equipment O - Other (Specify) If the lease covers both land and building, and the lease does not contain a bargain purchase option (refer to (20)) or transfer of ownership at the end of the lease term and the fair value of the land is less than 25% of the total, enter as code B (Building). If the fair value of the land is more than 25% of the total, or the lease contains a bargain purchase option or a transfer of ownership at the end of the lease term, prepare separate forms, (including a form C-15A) for the land portion and for the building portion.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.59 4 of 10
SUB-SECTION	INPUT PROCEDURES	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-559)	
	GOVERNMENTAL AND SIMILAR FUND TYPES	REVISION NUMBER
		01-001

REFERENCE

CONTENTS

(10)	Enter the calendar month the lease begins (not the month of inception) as 1 for January, 2 for February, etc, not as alpha characters. The inception date of the lease is the date the lease has been signed by all parties. If this information cannot be determined from your records, it can be obtained from the lessor.
(11)	Enter the year the lease term begins (not the year of inception of the lease) as 20## (all four digits).
(12)	Enter in dollars, the purchase price (commonly referred to as "fair value") of the leased property at inception of the lease, even if you consider it an operating lease. Refer to Item (29) for detailed calculation of "fair value at inception".
	NOTE: This information <u>must</u> be completed in order to determine if the lease is a capital lease.
(13)	Enter the total estimated economic life of the leased property in years. Refer to SAMS Manual Procedure 27.50.40 for assistance in obtaining the asset's life.
(14)	Enter the estimated economic life remaining in the asset (in years) at the beginning of the lease term (not the inception of the lease). If the asset is new, the remaining life will equal (13).
(15)	Enter the number of payments per year. Allowable entries are 1, 2, 3, 4, 6 or 12. For example, if lease rental payments are made quarterly, enter 4.
(16)	Referring to the frequency of payments entered in (15), enter the number of periods from beginning of the lease term to termination of the lease. For example, if the payment periods are quarterly, and the lease life is 10 1/2 years, enter 42. Do not include time from inception to beginning of lease term.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.59 5 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-559)	REVISION NUMBER
	GOVERNMENTAL AND SIMILAR FUND TYPES	01-001

REFERENCE

CONTENTS

The lease term consists of:

- a. The original noncancellable term stated in the lease.
- b. Renewal terms, reasonably assured by:
 1. Bargain renewal option-
A provision allowing the lessee, at his option, to renew the lease for a rental sufficiently lower than the fair rental of the property at the date the option becomes exercisable.
 2. Penalties imposed for nonrenewal.
 3. Lessee guarantee of the lessor's debt expected to be outstanding.
 4. The period up to the exercise date of the bargain purchase option.
 5. Any lessor's option.

(17) Enter BEG if paid at the beginning of the payment period (payments in advance), END if at the end, (payments in arrears).

(18) Enter as percent, i.e., 5 for five percent, the interest rate stated in the lease. If a rate is not stated, the Comptroller's Office will complete based on average general obligation bond rates.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.59 6 of 10
SUB-SECTION	INPUT PROCEDURES	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-559)	
	GOVERNMENTAL AND SIMILAR FUND TYPES	REVISION NUMBER
		01-001

REFERENCE

CONTENTS

(19)

If the lease automatically transfers ownership of the property to the lessee by the end of the lease term, enter Y; if not, enter N. If an entry other than 0 is to be made in box (20), enter N. An entry other than 0 in box (20) means that the lease is a capital lease.

(20)

Enter the dollar amount of the bargain purchase option, if any, otherwise enter 0. If an entry of Y has been made in (19), enter 0. An entry other than 0 in this box means that the lease is a capital lease.

NOTE: To determine if the purchase option stated in the lease is a bargain purchase, complete the following steps:

- a. Determine the dollar amount of the fair value of the leased property at the date the purchase option becomes exercisable. The fair value is defined as the price for which the leased property could be purchased.
- b. Determine the dollar amount of the lessee's purchase price as stated in the lease agreement.
- c. If the lessee's purchase price is sufficiently less than the fair value, then the option is a bargain purchase option.

(21)

If the obligation is for an installment purchase (title passes at the beginning of the payment schedule), enter Y. If the obligation is not for an installment purchase, enter N. Your contract may have a section termed "Title" that will tell you if title passes upon acceptance of the equipment (beginning).

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.59 7 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-559)	REVISION NUMBER
	GOVERNMENTAL AND SIMILAR FUND TYPES	01-001

REFERENCE

CONTENTS

(22)	If the obligation is for a certificate of participation, enter Y. If the obligation is not for a certificate of participation, enter N. The Department of Central Management Services has arranged for financing or refinancing of certain equipment purchases with certain banks. Your agency would have signed a lease agreement with the bank, and your lease payments would be made to the bank.
(23)	Enter the total amount of rent to be paid by the lessee for each period (month, quarter, etc.) as defined in (16). <u>Do not include maintenance costs in the periodic payment.</u> (If a copier does not specify a separate maintenance fee, or how much of the periodic payment is for maintenance, the following method may be used to estimate the amount. Multiply the number of copies allowable per period by the charge per copy if the limit is exceeded. Subtract this amount from the gross payment. Example: Your vendor charges .01 per copy for more than 5,000 copies per period. $5,000 \times .01 = \$50$ Subtract \$50 from the periodic payment.)
(24)	Enter the number of periods to which the rent in (23) applies. Example: if a lease has rentals of \$5,000 for twenty periods, enter 5000 in (23) and 20 in (24).

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.59 8 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-559)	REVISION NUMBER
	GOVERNMENTAL AND SIMILAR FUND TYPES	01-001

REFERENCE

CONTENTS

- (25) Make as many entries as necessary to cover the full lease term in periods. Do not include the period from inception of the lease to beginning of the lease term. Examples include: no rental is payable for several periods during the lease term, enter zero; e.g., 0 x 6 means no rental is payable for 6 periods; a 24 period lease has rentals of \$5,000 for twenty periods and \$6,000 for the last four, enter 5000 in (23), 20 in (24), and 6000 x 4 in (25).
- NOTE: The number of periods entered in (24) and (25) must equal (16).
- (26) Enter and identify any information which may affect the lease financing - trade-ins, down payments, credits, balance due on trade-ins, etc.
- (27) Enter the month of any unplanned termination as 1 - 12. Only use this box to report the "early" termination of a previously reported lease. To terminate the lease you only need to complete boxes (1), (2), (3), (4), (5), (6), (27), (28), (37) and (38). Send the completed form to the Comptroller's office GAAP Section, 325 West Adams, 4th Floor, Springfield, Illinois 62704-1847. (Exhibit 27.20.59-C)
- (28) Enter the calendar year the lease is terminated under the same
- (29) Enter the list price of the item to be leased or purchased. Subtract any discounts applicable to this agreement. This will provide the "fair value at inception" amount to be entered in (12). Trade-ins, down payments, and credits are not to be used to adjust the "fair value" amount of the item being leased or purchased.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.59 9 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-559)	REVISION NUMBER
	GOVERNMENTAL AND SIMILAR FUND TYPES	01-001

(30) If the lease is a gross lease and executory costs are not expressed in cents per square foot, enter a 0, a 0 in (31) and proceed to (32).
If the lease is a gross lease and executory costs are expressed in cents per square foot, enter a 1 and proceed to (31). If the lease is a net lease, enter a 2 and proceed to (36).

NOTE: A gross lease includes within the lease payments executory costs. Executory costs include insurance, maintenance or other. If other, describe the costs.

Net leases do not include executory costs in the lease payments. (Gross lease less executory costs = net lease.)

(31) If a 1 was entered in (30), enter the number of square feet on which the executory costs for the asset are to be based. If 0 was entered, enter 0. If 2 was entered, leave it blank.

Instructions (32) through (35) refer to executory costs consisting of insurance, maintenance and "other" costs. This line must be completed for all gross leases (enter zero where appropriate).

(32) Enter either cents per square foot per year or percent of annual gross lease rental applied to executory costs as appropriate.

(33) If, at the lease inception date, it is anticipated that executory costs will increase as a percentage of the rent or a percentage of the cents per square foot, an inflation factor must be entered; if not, enter 0. Enter 0 if no inflation is assumed.

(34) The year referred to is the lease year (not the agency's fiscal year). If a change in the inflation rate is expected to occur, the number entered should be determined by subtracting the year that the lease was entered into from the year the change is expected and adding 1 (for the first year).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.59 10 of 10
SUB-SECTION	INPUT PROCEDURES	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-559)	
	GOVERNMENTAL AND SIMILAR FUND TYPES	REVISION NUMBER
		01-001

EXAMPLE: A lease was entered into in 1985. Insurance was expected to increase at a rate of 5% through 1988 (the fourth year of the lease). A "4" should be entered.

Enter the life of the lease in years if no change in the inflation rate is expected to occur.

(35) Enter inflation rate from the year of the change through the end of the lease. Enter 0 if no change is expected to occur.

NOTE: Negative inflation (i.e., deflation) may be entered using a minus sign.

(36) Enter the appropriation account number(s) from which the lease payments were made during the current fiscal year including the detail object code. If more than one appropriation account number was indicated, enter the percentage of payments for each account.

(37) Enter the signature of the employee responsible for the information contained on this form.

(38) Enter the telephone number where the responsible employee can be reached for further information.

State of Illinois
Accounting for Leases-Lessee
Governmental and Similar Fund Types
June 30, 20_____

Agency _____
Fund _____
Obligation No. _____

Description of Leased Item _____

(CHECK ONE)

New Lease _____ Extension of Current Lease _____ Change in Obligation Number _____ Other _____ Unplanned Termination _____

Asset Type *	Calendar Month Lease Begins (1 - 12)	Calendar Year Lease Begins	Fair Value at Inception (see calculation)	Total Economic Life - Years	Remaining Life At Lease Start Date - Years	Comptroller's Use Only Lease Number	
# of Payments per Year (1,2,3,4,6,or 12)	Total # Payments Over Lease Life	Timing of Payments (Beg or End)	Lessee's Borrowing Rate (%)	Transfer Ownership (Y or N)	Bargain Purchase Amount	Installment Purchase (Y or N)	Certificate of Participation (Y or N)
Rent per Period ** (\$)	Number of Periods	Additional Rents and Periods until Number of Periods = Lease Life			Financing Information - (Trade-ins, downpayments, credits, balances due, etc.)		
Unplanned Termination Month (1 - 12)	Unplanned Termination Year	Calculation of Fair Value at Inception (The trade-in, if any, is not deducted from the list price to calculate Fair Value)					
		_____ - _____ = _____ List Price Discounts Fair Value (enter above)					
Lease *** Option Code (0, 1, or 2)	Square Feet	Insurance					
		% of Rent (cents / sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)		
		Maintenance					
		% of Rent (cents / sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)		
		Other					
		% of Rent (cents / sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)		

* B = Building, L = Land, M = Machinery & Equipment, O = Other

** Net of maintenance costs

*** Lease Option Codes

0 = Gross Lease - Enter 0 for Square Feet and Complete Next Section using % of Rent

1 = Gross Lease - Enter Number of Square Feet and Complete Next Section using cents/square feet

2 = Net Lease - No More Entries Necessary on this Form

SCO-559

Appropriation Account No. _____ Detail Object Code _____ % _____

Preparer _____
 Telephone _____

State of Illinois

Accounting for Leases-Lessee

Governmental and Similar Fund Types

June 30, 20__

Agency

Dept. ABC

Fund

Home

Obligation No. 240444

Description of Leased Item

(CHECK ONE)

New Lease _____ Extension of Current Lease _____ Change in Obligaition Number _____ Other _____ Unplanned Termination _____

Asset Type *	Calendar Month Lease Begins (1 - 12)	Calendar Year Lease Begins	Fair Value at Inception (see calculation)	Total Economic Life - Years	Remaining Life At Lease Start Date - Years	Comptroller's Use Only Lease Number	
9 M	10 11	11 1994	12 88,427	13 6	14 6		
# of Payments per Year (1,2,3,4,6,or 12)	Total # Payments Over Lease Life	Timing of Payments (Beg or End)	Lessee's Borrowing Rate (%)	Transfer Ownership (Y or N)	Bargain Purchase Amount	Installment Purchase (Y or N)	Certificate of Participation (Y or N)
15 12	16 60	17 BEG	18 6.81	19 Y	20 0	21 Y	22 N
Rent per Period ** (\$)	Number of Periods	Additional Rents and Periods until Number of Periods = Lease Life			Financing Information - (Trade-ins, downpayments, credits, balances due, etc.)		
23 1,771.90	24 60	25			26 TI 20,000		
Unplanned Termination Month (1 - 12)	Unplanned Termination Year	Calculation of Fair Value at Inception (The trade-in, if any, is not deducted from the list price to calculate Fair Value)					
27	28	29					
		100,000 - 11,573 = 88,427 List Price Discounts Fair Value (enter above)					
Lease *** Option Code (0, 1, or 2)	Square Feet	Insurance					
% of Rent (cents / sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)				
30 2	31	32	33	34	35		
Maintenance							
% of Rent (cents / sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)				
Other							
% of Rent (cents / sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)				

* B = Building, L = Land, M = Machinery & Equipment, O = Other

** Net of maintenance costs

*** Lease Option Codes

0 = Gross Lease - Enter 0 for Square Feet and Complete Next Section using % of Rent

1 = Gross Lease - Enter Number of Square Feet and Complete Next Section using cents/square feet

2 = Net Lease - No More Entries Necessary on this Form

SCO-559

Appropriation Account No.	Detail Object Code	%
36 999-49901-1200	1231	80%
999-49901-1500	1531	20%

Preparer
Telephone37 Responsible Party
38 782-9999

State of Illinois

Accounting for Leases-Lessee

Governmental and Similar Fund Types

June 30, 20__ (1)

(Early Termination)

Agency

(2) Dept. ABC

4 9 9 (3)

Fund

(4) XYZ

9 9 9 9 (5)

Obligation No.

12345

Description of Leased Item _____

(CHECK ONE)

New Lease _____ Extension of Current Lease _____ Change in Obligation Number _____ Other _____ Unplanned Termination _____

Asset Type *	Calendar Month Lease Begins (1 - 12)	Calendar Year Lease Begins	Fair Value at Inception (see calculation)	Total Economic Life - Years	Remaining Life At Lease Start Date - Years	Comptroller's Use Only Lease Number	
# of Payments per Year (1,2,3,4,6,or 12)	Total # Payments Over Lease Life	Timing of Payments (Beg or End)	Lessee's Borrowing Rate (%)	Transfer Ownership (Y or N)	Bargain Purchase Amount	Installment Purchase (Y or N)	Certificate of Participation (Y or N)
Rent per Period ** \$	Number of Periods	Additional Rents and Periods until Number of Periods = Lease Life			Financing Information - (Trade-ins, downpayments, credits, balances due, etc.)		
Unplanned Termination Month (1 - 12)	Unplanned Termination Year	Calculation of Fair Value at Inception (The trade-in, if any, is not deducted from the list price to calculate Fair Value)					
(25) 5	(26) 1996						
		List Price		Discounts		Fair Value (enter above)	
Lease *** Option Code (0, 1, or 2)	Square Feet	Insurance					
		% of Rent (cents / sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)		
		Maintenance					
		% of Rent (cents / sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)		
		Other					
		% of Rent (cents / sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)		

* B = Building, L = Land, M = Machinery & Equipment, O = Other

** Net of maintenance costs

*** Lease Option Codes

0 = Gross Lease - Enter 0 for Square Feet and Complete Next Section using % of Rent

1 = Gross Lease - Enter Number of Square Feet and Complete Next Section using cents/square feet

2 = Net Lease - No More Entries Necessary on this Form

SCO-559

Appropriation Account No. _____ Detail Object Code _____ % _____

Preparer _____ Responsible Party (37) _____

Telephone _____ 782-2000 (38) _____

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.60 1 of 9
SUB-SECTION	INPUT PROCEDURES	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-560) PROPRIETARY, NONEXPENSABLE & PENSION TRUST FUNDS	REVISION NUMBER
		01-001

**ACCOUNTING FOR LEASES-LESSEE (SCO-560)
PROPRIETARY, NONEXPENDABLE AND PENSION TRUST FUNDS**

PURPOSE

The purpose of the "Accounting for Leases-Lessee" form (Exhibit 27.20.60-A) is to provide information used in classifying the leases into either a capital or operating lease and in reporting leases as required by the Financial Accounting Standards Board, Statement #13. The form applies only to proprietary, nonexpendable and Pension Trust Fund types. To determine the fund type classification for GAAP reporting purposes, refer to Section 27.50.10 of the SAMS Manual.

This form is to be completed on a transaction by transaction basis as new lease agreements are initiated and sent to the Comptroller's Office, and for the early termination of existing leases. It should also be completed for any changes in the lease provisions, including changes in the appropriation from which payments are made. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

All agencies who lease property must complete an SCO-560 form for all multiple period leases in order to determine if the lease is a capital or an operating lease and to calculate future years commitments.

To be a capital lease, one of the following four criteria must be met:

- I. The lease transfers ownership of the property to the lessee by the end of the lease term.
- II. The lease term is 75% or more of the estimated economic life of the leased property.
- III. The lease contains a bargain purchase option.
- IV. The present value of the minimum lease payments (excluding executory costs and any related profit) equals or exceeds 90% of the fair value of the leased property.

If the lease does not meet any of these criteria, it will be classified as an operating lease.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.60 2 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-560) PROPRIETARY, NONEXPENSABLE & PENSION TRUST FUNDS	REVISION NUMBER 01-001

INSTRUCTIONS

All multiple-period, multiple-year, contracts should be recorded on this form, if their transaction code is either 38 (Other Lease-External Vendor), or 39 (Other Lease-State Agency) or 31 (Leases for Rental to purchase, or installment purchases require an SCO-560. (NOTE: this type of lease also requires a C-15A form to be filed. Refer to SAMS 15.20.40 page 6 of 9). A separate form must be completed for each contract. Do not complete "Lease Number". This will be completed by the Comptroller's Office.

The completion of this form will enable the Comptroller's Office to determine if a leased asset should be considered a capital lease asset. When an asset is determined to be a capital lease item, the SCO-560 is used to assist the Comptroller's Office in determining the appropriate cost at which the agency should record the asset on their books. This cost will also be reflected on the Agency Report of Fixed Assets (Form C-15) and the Property, Plant, and Equipment Summary (SCO-539).

An SCO-560 must be submitted with each contract obligation document for multiple-period, multiple-year leases which cite transaction code 38 or 39 and certain code 31's as described above.

INSTALLMENT PURCHASED ASSETS

An installment purchase agreement is an agreement where title to the property (ownership) vests in the purchaser immediately. An SCO-560 should be submitted for installment purchases in order to determine the asset value to record on the agency's property records. Item 19 should be marked to indicate that the obligation is for an installment purchase.

CONTENTS

Refer to Exhibit 27.20.60-B.

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.60 3 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-560) PROPRIETARY, NONEXPENDABLE & PENSION TRUST FUNDS	REVISION NUMBER 01-001

REFERENCE

CONTENTS

- (5) Enter the four-digit Comptroller assigned fund number.
- (6) Enter the obligation number of the lease, up to ten digits.
- (7) Brief description of the leased item.
- (8) Categories of lease processing as follows: (Check One)
New Lease
Extension of Current Lease
Change in Obligation Number
Other
Unplanned Termination
- (9) Four balance sheet categories have been provided. Enter the appropriate code as follows:

L - Land (zero depreciation)
B - Buildings
M - Machine & Equipment
O - Other (Specify)

If the lease covers both land and building, and the lease does not contain a bargain purchase option (refer to (20)) or transfer of ownership at the end of the lease term and the fair value of the land is less than 25% of the total, enter as code B (building). This will subject the total capitalized amount to depreciation if payments are made from a proprietary, nonexpendable trust or a pension fund. If the fair value of the land is more than 25% of the total, or the lease contains a bargain purchase option or a transfer of ownership at the end of the lease term, prepare separate forms, (including a form C-15A), for the land portion and for the building portion.
- (10) Enter the calendar month the lease begins (not the month of inception) as 1 for January, 2 for February, etc, not as alpha characters. The inception date of the lease is the date the lease has been signed by all parties. If this information cannot be determined from your records, it can be obtained from the lessor.

OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.20.60 4 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-560) PROPRIETARY, NONEXPENDABLE & PENSION TRUST FUNDS	REVISION NUMBER 01-001

REFERENCE

CONTENTS

	(11)	Enter the year the lease term begins (not the year of inception of the lease) as 20## (all four digits)
	(12)	Enter in dollars, the purchase price (commonly referred to as "fair value") of the leased property at inception of the lease, even if you consider it an operating lease. Refer to Item (29) for detailed calculation of "fair value at inception". NOTE: This information <u>must</u> be completed in order to determine if the lease is a capital lease.
	(13)	Enter the total estimated economic life of the leased property in years. Refer to SAMS Manual Procedure 27.50.40 for assistance in obtaining the asset's life.
	(14)	Enter the estimated economic life remaining in the asset (in years) at the beginning of the lease term (not the inception of the lease). If the asset is new, the remaining life will equal (13).
	(15)	Enter the number of payments per year. Allowable entries are 1, 2, 3, 4, 6 or 12. For example, if lease rental payments are made quarterly, enter 4.
	(16)	Referring to the frequency of payments entered in (15), enter the number of periods from beginning of the lease term to termination of the lease. For example, if the payment periods are quarterly, and the lease life is 10 1/2 years, enter 42. Do not include time from inception to beginning of lease term. The lease term consists of: a. The original noncancellable term stated in the lease. b. Renewal terms, reasonably assured by:

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.20.60 5 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-560) PROPRIETARY, NONEXPENDABLE & PENSION TRUST FUNDS	REVISION NUMBER 01-001

REFERENCE

CONTENTS

1. Bargain renewal option-
A provision allowing the lessee, at his option, to renew the lease for a rental sufficiently lower than the fair rental of the property at the date the option becomes exercisable.
2. Penalties imposed for nonrenewal.
3. Lessee guarantee of the lessor's debt expected to be outstanding.
4. The period up to the exercise date of the bargain purchase option.
5. Any lessor's option.

(17) Enter BEG if paid at the beginning of the payment period, (payments in advance), END if at the end, (payments in arrears).

(18) Enter as percent, i.e., 5 for five percent, the interest rate stated in the lease. If a rate is not stated, the Comptroller's Office will complete based on average general obligation bond rates.

(19) If the lease automatically transfers ownership of the property to the lessee by the end of the lease term, enter Y; if not, enter N. If an entry other than 0 is to be made in box (20), enter N. An entry other than 0 in box (20) means that the lease is a capital lease.

(20) Enter the dollar amount of the bargain purchase option, if any, otherwise enter 0. If an entry of Y has been made in (19), enter 0. An entry other than 0 in this box means that the lease is a capital lease.

NOTE: To determine if the purchase option stated in the lease is a bargain purchase, complete the following steps:

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.20.60 6 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-560) PROPRIETARY, NONEXPENDABLE * PENSION TRUST FUNDS	REVISION NUMBER 01-001

REFERENCE

CONTENTS

- a. Determine the dollar amount of the fair value of the leased property at the date the purchase option becomes exercisable. The fair value is defined as the price for which the leased property could be purchased.
- b. Determine the dollar amount of the lessee's purchase price as stated in the lease agreement.
- c. If the lessee's purchase price is sufficiently less than the fair value, then the option is a bargain purchase option.

(21)

If the obligation is for an installment purchase (title passes at the beginning of the payment schedule), enter Y. If the obligation is not for an installment purchase, enter N. Your contract may have a section termed "Title" that will tell you if title passes upon acceptance of the equipment (beginning).

(22)

If the obligation is for a certificate of participation, enter Y. If the obligation is not for a certificate of participation, enter N. The Department of Central Management Services has arranged for financing or refinancing of certain equipment purchases with certain banks. Your agency would have signed a lease agreement with the bank, and your lease payments would be made to the bank.

(23)

Enter the total amount of rent to be paid by the lessee for each period (month, quarter, etc.) as defined in (16). Do not include maintenance costs in the periodic payment. (If a copier does not specify a separate maintenance fee, or how much of the periodic payment is for maintenance, the following method may be used to estimate the amount. Multiply the number of copies allowable per period by the charge per copy if the limit is exceeded. Subtract this amount from the gross payment. Example: Your vendor charges .01 per copy for more than 5,000 copies per period. $5,000 \times .01 = \$50$ Subtract \$50 from the periodic payment.)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.20.60 7 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-560) PROPRIETARY, NONEXPENDABLE & PENSION TRUST FUNDS	REVISION NUMBER 01-001

REFERENCE

CONTENTS

	(24)	Enter the number of periods the rent in (23) applies. Example: if a lease has rentals of \$5,000 for twenty periods, enter 5,000 in (23) and 20 in (24).
	(25)	Make as many entries as necessary to cover the full lease term in periods. Do not include period from inception of the lease to beginning of the lease term. Examples include: no rental is payable for several periods during the lease term, enter zero; e.g., 0 x 6 means no rental is payable for 6 periods; a 24 period lease has rentals of \$5,000 for twenty periods and \$6,000 for the last four, enter 5,000 in (23), 20 in (24), and 6,000 x 4 in (25).
		NOTE: The number of periods entered in (24) and (25) should equal (16).
	(26)	Enter and identify any information which may affect the lease financing - trade-ins, down payments, credits, balance due on trade-ins, etc.
	(27)	Enter the month of any unplanned termination as 1-12. Only use this box to report the termination of a previously reported lease. To terminate the lease you only need to complete boxes (1), (2), (3), (4), (5), (6), (27), (28), (37), and (38). Send completed form to the Comptroller's Office, GAAP Section, 325 W. Adams, 4th Floor, Springfield, IL 62704-1847. (Exhibit 27.20.60-C)
	(28)	Enter the calendar year the lease terminated.
	(29)	Enter the list price of the item to be leased or purchased. Subtract any discounts applicable to this agreement. This will provide the "fair value at inception" amount to be entered in (12). Trade-ins, downpayments, and credits are not to be used to adjust the "fair value" amount of the item being leased or purchased.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.60 8 of 9
SUB-SECTION	INPUT PROCEDURES	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-560) PROPRIETARY, NONEXPENDABLE & PENSION TRUST FUNDS	REVISION NUMBER
		01-001

REFERENCE

CONTENTS

(30) If the lease is a gross lease and executory costs are not expressed in cents per square foot, enter a 0, a 0 in (31) and proceed to (32) . If the lease is a gross lease and executory costs are expressed in cents per square foot, enter a 1 and proceed to (32). If the lease is a net lease, enter 2, leave the remainder of this data line blank and proceed to (36).

NOTE: A gross lease includes within the lease payments executory costs. Executory costs include insurance, maintenance or other. If other, describe the costs.

Net leases do not include executory costs in the lease payments.
(Gross lease less executory costs = net lease.)

(31) If a 1 was entered in (30), enter the number of square feet on which the executory costs for the asset are to be based. If 0 was entered, enter 0. If 2 was entered, leave it blank.

Instructions (32) through (35) refer to executory costs consisting of insurance, maintenance and "other" costs. This line must be completed for all gross leases (enter zero where appropriate).

(32) Enter either cents per square foot per year or percent of annual gross lease rental applied to executory costs as appropriate.

(33) If, at the lease inception date, it is anticipated that executory costs will increase as a percentage of the rent or a percentage of the cents per square foot, an inflation factor must be entered; if not, enter 0. Enter 0 if no inflation is assumed.

(34) The year referred to is the lease year (not the agency's fiscal year). If a change in the inflation rate is expected to occur, the number entered should be determined by subtracting the year that the lease was entered into from the year the change is expected and adding 1 (for the first year).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.60 9 of 9
SUB-SECTION	INPUT PROCEDURES	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	ACCOUNTING FOR LEASES-LESSEE (SCO-560) PROPRIETARY, NONEXPENDABLE & PENSION TRUST FUNDS	REVISION NUMBER
		01-001

REFERENCE

CONTENTS

EXAMPLE: A lease was entered into in 1985. Insurance was expected to increase at a rate of 5% through 1988 (the fourth year of the lease). A 4 should be entered.

Enter the life of the lease in years if no change in the inflation rate is expected to occur.

(35)

Enter inflation rate from the year of the change through the end of the lease. Enter 0 if no change is expected to occur.

NOTE: Negative inflation (i.e., deflation) may be entered using a minus sign.

(36)

Salvage value entered here should equal the value of the leased asset to the lessee at expiration of a lease. If there is a bargain purchase price or transfer of ownership, enter the dollar value of the leased asset at the end of its economic life. Otherwise enter the value to the lessee at the end of the lease term. Enter 0 if there is no bargain purchase price or transfer of ownership.

(37)

Enter the signature of the employee responsible for the information contained on this form.

(38)

Enter the telephone number where the responsible employee can be reached for further information.

State of Illinois

Accounting for Leases-Lessee

Proprietary, Non-expendable and Pension Trust Funds

June 30, 20__

Agency _____

Fund _____

Obligation No. _____

6

Description of Leased Item _____

(CHECK ONE)

New Lease _____ Extension of Current Lease _____ Change in Obligation Number _____ Other _____ Unplanned Termination _____

Asset Type *	Calendar Month Lease Begins (1 - 12)	Calendar Year Lease Begins	Fair Value at Inception (see calculation)	Total Economic Life - Years	Remaining Life At Lease Start Date - Years	Comptroller's Use Only Lease Number	
# of Payments per Year (1,2,3,4,6,or 12)	Total # Payments Over Lease Life	Timing of Payments (Beg or End)	Lessee's Borrowing Rate (%)	Transfer Ownership (Y or N)	Bargain Purchase Amount	Installment Purchase (Y or N)	Certificate of Participation (Y or N)
Rent per Period **	Number of Periods	Additional Rents and Periods until Number of Periods = Lease Life			Financing Information - (Trade-ins, downpayments, credits, balances due, etc.)		
Unplanned Termination Month (1 - 12)	Unplanned Termination Year	Calculation of Fair Value at Inception (The trade-in, if any, is not deducted from the list price to calculate Fair Value)					
		List Price		Discounts		Fair Value (enter above)	
Lease *** Option Code (0, 1, or 2)	Square Feet	Insurance					
		% of Rent (cents / sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)		
		Maintenance					
Depreciation Method	Salvage Value (\$)	% of Rent (cents / sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)		
		Other					
		% of Rent (cents / sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)		

* B = Building, L = Land, M = Machinery & Equipment, O = Other

** Net of maintenance costs

*** Lease Option Codes

0 = Gross Lease - Enter 0 for Square Feet and Complete Next Section using % of Rent

1 = Gross Lease - Enter Number of Square Feet and Complete Next Section using cents/square feet

2 = Net Lease - No More Entries Necessary on this Form

SCO-560

Preparer _____
Telephone _____

State of Illinois

Accounting for Leases-Lessee

Proprietary, Non-expendable and Pension Trust Funds

June 30, 20__

Description of Leased Item

(CHECK ONE)

New Lease

Extension of Current Lease

Change in Obligaition Number

Other

Unplanned Termination

Agency

ABC Auth.

Fund

Home

Obligation No.

5	9	9
1	9	9

Asset Type *	Calendar Month Lease Begins (1 - 12)	Calendar Year Lease Begins	Fair Value at Inception (see calculation)	Total Economic Life - Years	Remaining Life At Lease Start Date - Years	Comptroller's Use Only Lease Number	
9 M	10 11	11 1994	12 88,427	13 6	14 6		
# of Payments per Year (1,2,3,4,6,or 12)	Total # Payments Over Lease Life	Timing of Payments (Beg or End)	Lessee's Borrowing Rate (%)	Transfer Ownership (Y or N)	Bargain Purchase Amount	Installment Purchase (Y or N)	Certificate of Participation (Y or N)
15 12	16 60	17 BEG	18 6.81	19 Y	20 0	21 Y	22 N
Rent per Period ** (\$)	Number of Periods	Additional Rents and Periods until Number of Periods = Lease Life			Financing Information - (Trade-ins, downpayments, credits, balances due, etc.)		
23 1771.90	24 60	25			26 TI 20,000		
Unplanned Termination Month (1 - 12)	Unplanned Termination Year	Calculation of Fair Value at Inception (The trade-in, if any, is not deducted from the list price to calculate Fair Value)					
27	28	29 100,000 - 11,573 = 88,427 List Price Discounts Fair Value (enter above)					
Lease *** Option Code (0, 1, or 2)	Square Feet	Insurance					
		% of Rent (cents / sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)		
30 2	31	32	33	34	35		
		Maintenance					
Depreciation Method	Salvage Value (\$)	% of Rent (cents / sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)		
1	36						
		Other					
		% of Rent (cents / sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)		

* B = Building, L = Land, M = Machinery & Equipment, O = Other

** Net of maintenance costs

*** Lease Option Codes

0 = Gross Lease - Enter 0 for Square Feet and Complete Next Section using % of Rent

1 = Gross Lease - Enter Number of Square Feet and Complete Next Section using cents/square feet

2 = Net Lease - No More Entries Necessary on this Form

SCO-560

Preparer

Responsible Party

Telephone

782-9999

37

38

State of Illinois

(Early Termination)

Accounting for Leases-Lessee

Agency

(2) Dept. ABC

4 9 9

Proprietary, Non-expendable and Pension Trust Fund

(4) XYZ

9 9 9 9 (5)

June 30, 20 (1)

Obligation No.

6 (6)

Description of Leased Item _____

(CHECK ONE)

New Lease _____ Extension of Current Lease _____ Change in Obligation Number _____ Other _____ Unplanned Termination _____

Asset Type *	Calendar Month Lease Begins (1 - 12)	Calendar Year Lease Begins	Fair Value at Inception (see calculation)	Total Economic Life - Years	Remaining Life At Lease Start Date - Years	Comptroller's Use Only Lease Number	
# of Payments per Year (1,2,3,4,6,or 12)	Total # Payments Over Lease Life	Timing of Payments (Beg or End)	Lessee's Borrowing Rate (%)	Transfer Ownership (Y or N)	Bargain Purchase Amount	Installment Purchase (Y or N)	Certificate of Participation (Y or N)
Rent per Period **	Number of Periods	Additional Rents and Periods until Number of Periods = Lease Life			Financing Information - (Trade-ins, downpayments, credits, balances due, etc.)		
Unplanned Termination Month (1 - 12)	Unplanned Termination Year	Calculation of Fair Value at Inception (The trade-in, if any, is not deducted from the list price to calculate Fair Value)					
(25) 5	(26) 1995						
		List Price		Discounts		Fair Value (enter above)	
Lease *** Option Code (0, 1, or 2)	Square Feet	Insurance					
		% of Rent (cents / sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)		
		Maintenance					
Depreciation Method	Salvage Value (\$)	% of Rent (cents / sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)		
1							
		Other					
		% of Rent (cents / sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)		

* B = Building, L = Land, M = Machinery & Equipment, O = Other

** Net of maintenance costs

*** Lease Option Codes

0 = Gross Lease - Enter 0 for Square Feet and Complete Next Section using % of Rent

1 = Gross Lease - Enter Number of Square Feet and Complete Next Section using cents/square feet

2 = Net Lease - No More Entries Necessary on this Form

SCO-560

Preparer _____ Responsible Party (37)
Telephone _____ 782-2000 (38)

Multiple Fund Adjustment/Reclassification Schedule

June 30, 20_____

Agency _____

[illegible]

(3)

4	9	9

SCO-562

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.63 1 of 10

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2000

PROCEDURE GRANT/CONTRACT ANALYSIS (SCO-563)

REVISION NUMBER
01-001

GRANT/CONTRACT ANALYSIS (SCO-563)

PURPOSE

The purpose of the Grant/Contract Analysis form (Exhibit 27.20.63-A) is to calculate a receivable or liability at the fiscal year end and determine other pertinent financial information related to Federal grants and contracts. It also provides the information needed to prepare the Statewide schedule of Expenditures of Federal Awards (SEFA) for the primary government portion of the State of Illinois Reporting Entity in accordance with the Federal Single Audit Act.

This form is to be completed annually and transmitted to the Comptroller's Office. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

This form should be completed by all State agencies (primary government and component units) for all cases in which a fund receives cash or non-cash assistance from the Federal government, other government units or private organizations. Contracts/awards that are received from another State fund which meet the transfer criteria must be analyzed on Form SCO-567 regardless of the dollar amount. A continuation Schedule has been included for agencies with a large number of federal contracts/grants to report.

NCGA Statement 2 states that "For...grants, expenditure is the prime factor for determining eligibility, and revenue should be recognized when the expenditure is made." An expenditure should be recognized in the accounting period in which the fund liability is incurred, if the amount is measurable. Emphasis must be made on the items comprising "total reimbursable costs." The definition of "total reimbursable costs" is the amount of expenditures incurred during the fiscal year that is expected to be reimbursed. Reimbursement may be received after the year end, however, "disallowed costs" should be excluded from the calculations.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.63 2 of 10

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2000

PROCEDURE GRANT/CONTRACT ANALYSIS (SCO-563)

REVISION NUMBER
01-001

Any receivables or liabilities relating to the prior year have already been entered on the form by the Comptroller's Office, provided that such information was calculated for the prior year. The amounts should be reviewed, if there are questions regarding their accuracy, the Comptroller's Office should be contacted. Amounts relating to the "total reimbursable costs" and "grant receipts" are to be entered directly on the form, unless the grant is of the type in which only a portion of the fund's costs are reimbursed (i.e., matching funds). If matching funds from the same fund being analyzed are involved, the computations for reimbursable costs should be entered on the form after applying the appropriate percentages. In the description of the grants, those involving matching funds should be denoted with a brief explanation (i.e., percentage of matching funds). This will assist the Comptroller's staff in the review of the form with their necessary verification of receipts and expenditures.

For those funds in which grant activity is the only activity in the fund, the "total reimbursable costs" should agree to the "GAAP basis" column for expenditures reported on the trial balance. The "grant receipts" should agree to the amount reflected in the "agency records" column for revenues reported on the trial balance. This uniform approach utilizes SAMS amounts and calculations from other forms in the GAAP reporting package. This is the preferred approach as it eliminates two potential problems. The first relates to the proper cut-off of expenditures at June 30 because of differing fiscal years with the other relating to the discrepancy in agreeing estimates of payables (i.e., from subgrantee reports) with the payables estimated on the "Summary of Liabilities" form (SCO-549) (see SAMS Procedure 27.20.49). Where a variance exists between calculations on the grant form and amounts reported on the trial balance because of subgrantee payables, indirect and disallowed costs, a reconciliation and/or documentation should be prepared and transmitted to the Comptroller's Office along with this form. Two copies of the reconciliation and/or documentation should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative. It should be noted that funds which have both direct grant receipts and grant receipts received from other State agencies are also considered to primarily be grant-oriented funds. In this case, the costs reflected on the Forms SCO-567 and SCO-563 together should agree to total GAAP basis expenditures on the trial balance.

When payment from the grantor is based on a formula other than expenditures incurred, the method of payment must be disclosed on the form. Disclosure can be made in the grant description area or in a footnote. An example of a non-expenditure based payment would be reimbursement for service based on an hourly/daily rate where the reimbursement bears no relation to actual costs incurred.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.63 3 of 10

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2000

PROCEDURE GRANT/CONTRACT ANALYSIS (SCO-563)

REVISION NUMBER
01-001

According to OMB circular A-133, subrecipient means a non-federal entity that expends federal awards received from a pass-through entity to carry out a Federal program, but does not include an individual that is a beneficiary of such a program. For State of Illinois purposes, subrecipient entities would not include those entities that are part of the primary government.

When monies have been subgranted but not fully expended by the subgrantee agency, special documentation on Form SCO-563 is required. Where a refund is due from the subgrantee agency, the amount should be separately identified and backed out from "total reimbursable costs." This will enable the correct calculation of the grant receivable or liability. However, where the subgrantee has deferred revenue related to the grant (i.e., the money is rolled into the following year's grant--not refunded to the subgrantor agency) two differing situations may result. If the subgrantee is not a State agency, the amount should be separately identified and backed out from total reimbursable costs on the grant form. This will enable the correct calculation of the grant receivable or liability.

Conversely, if the subgrantee is a State agency, the "deferred revenue" is properly reflected in the fund of the subgrantee agency from the journal entry related to Form SCO-567. The amount of deferred revenue should not be backed out from total reimbursable costs by the subgrantor, as this would result in recording the deferred revenue entry twice. However, the subgrantor does record a reclassification entry from Form SCO-568 that corrects the amounts related to both the revenue and transfers-out accounts.

In cases where the grant comprises only a portion of the fund's activity, a less definitive means exists for determining total reimbursable costs and grant receipts. A combination of the information from grant ledgers, federal reports, subgrantees reports, SAMS, and the payable analysis per Form SCO-549 should be utilized.

Grant ledgers and federal reports will assist in determining the proper amount of any indirect costs, exclusive of disallowed costs that should be included in the current year's expenditures. In order to prevent an overstatement of "deferred revenue" when indirect cost reimbursements have been included in grant receipts, a corresponding amount should be separately disclosed in the total reimbursable costs. This amount separately identified will assist in explaining the existence of a fund balance at year end.

In certain instances, federal financial assistance is not in the form of a cash award. These situations include food stamps, food commodities, loan guarantees, loans, interest rate subsidies, etc. The value of non-cash assistance distributed must be reported as revenues and expenditures in the applicable section of the Form SCO-563.

The current year's receivable or liability is computed as a result of the grant information disclosed on this form. If a liability is computed, it should be determined if this money is to be rolled over into the next year's grant (deferred revenue) or to be returned to the grantor agency.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.20.63 4 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	GRANT/CONTRACT ANALYSIS (SC0-563)	REVISION NUMBER 01-001

As previously indicated, information gathered on this form is used in preparation of the statewide SEFA. In order to capture this required data, fields related to the CFDA number, pass-through entity identification number and amounts provided to subrecipients must be complete and accurate. The Federal Grant Supplemental Schedule has been included for this purpose. If funds are passed through to other State agencies it is important that sufficient information is reported to ensure that federal funds are not double counted on a statewide basis.

Funds received from the Federal Government from service-type contracts or other relationships other than grantor/grantee should also be reported. This information is necessary in order to completely determine the due to/from relationship with the Federal Government.

STANDARD JOURNAL ENTRIES

The purpose of these entries is to record the various receivables and liabilities on Form SCO-548 that can result from completion of the grant form.

<u>Account Number</u>		<u>Debit</u>	<u>Credit</u>
126	Due from other government-federal	XXX	
426	Federal Government revenues		XXX
	To <u>record</u> a Federal Government receivable for reimbursable expenditures (to the extent that the related expenses have been recorded).		
426	Federal Government revenues	XXX	
220	Deferred revenues		XXX
	To <u>adjust</u> for receipt of Federal Government revenues in advance of revenue recognition criteria.		
426	Federal Government revenues	XXX	
208	Due to other government-federal		XXX
	To <u>adjust</u> for those federal funds that are being returned to the Federal Government at the end of the grant as the revenue recognition criteria has not yet been met.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.63 5 of 10

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2000

PROCEDURE GRANT/CONTRACT ANALYSIS (SCO-563)

REVISION NUMBER
01-001

This entry is made only to the extent that revenues have been recognized. In the instance that revenues have not been recognized in the current fiscal year, the debit portion of the entry should be made to the agency's proper expenditure function or deferred revenue.

NOTE: This entry can be incorporated with the adjusting journal entries on Form SCO-549.

CONTENTS

Refer to Exhibit 27.20.63-B.

REFERENCE

CONTENTS

(1)	Enter the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the grantor agency name.
(7)	Enter the source of the receipt. Use (F) for federal government, (L) for local government, (O) for other government and (P) for private organization.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.63 6 of 10

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2000

PROCEDURE GRANT/CONTRACT ANALYSIS (SCO-563)

REVISION NUMBER
01-001

REFERENCE

CONTENTS

(8)	For federal money received through other governmental units and private organizations, enter the grantor organization's name and pass through number.
(9)	Enter the title of the program and the award period if a multi-period award.
(10)	Enter the Catalog of Federal Domestic Assistance (CFDA) number that has been assigned to this grant. This is the U.S. Office of Management and Budget's catalog number that identifies the federal program and the administering federal agency. The Program/Award Amount; June 30, PY Receivable/Liability; Expenditures through June 30, CY; Accounts Payable at June 30, CY; Total Reimbursable Costs; Grant Receipts; and June 30, CY Receivable/Liability must be reported on this form by CFDA number. The information will be used in cash management reporting to the federal government and in the preparation of the Statewide SEFA.
(11)	For grants where funds are passed through to other entities, enter the entity's name. If there are several entities receiving grant funds, enter "various," list the pass-through organizations and, forward a copy of the list to the Comptroller's office along with the submission of this form.
(12)	Enter your ID number assigned to identify the use of grant funds. If there are several entities receiving grant funds, enter "various," list the pass-through identification number and, forward a copy of the list to the Comptroller's office along with the submission of this form.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.63 7 of 10

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2000

PROCEDURE GRANT/CONTRACT ANALYSIS (SCO-563)

REVISION NUMBER
01-001

REFERENCE

CONTENTS

- (13) Enter Yes (Y) if the grant is a non-cash award and No (N) if the grant is not a non-cash award. If a grant has both cash and non-cash components, report the amounts as separate grants. Refer to the schedule on page 8 for help in determining the type of non-cash award as well as the value of the award.
- (14) If you answered (Y) to (13), answer Yes (Y) if the non-cash award is a Loan or a Loan Guarantee and No (N) if the non-cash award is not a Loan or Loan Guarantee.
- (15) For each grant, enter the Program/Award amount.
- (16) If applicable, the receivables (liabilities) from the prior year have been entered on the form.
- (17) If applicable, the accounts payable from the prior year have been entered on the form.
- (18) For each grant, enter the July to June cash basis expenditures. This will include current fiscal year expenditures plus the prior fiscal years' lapse period expenditures. If there was a prior year due to other funds do not include within these cash basis expenditures, any amounts refunded to the grantor as these amounts are not reimbursable costs and are accounted for in step 21 of these instructions.
- (19) For each grant, enter the current year's grant expenditures that are accounts payable and other related grant liabilities calculated on Form SCO-549 or if a receivable is due from the subgrantee, enter the amount as a negative.
- (20) Subtract (17) add (18) and (19). This calculated amount is your total reimbursable costs. This would be the expenditure amount to record on the Schedule of Expenditures of Federal Awards.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.63 8 of 10

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2000

PROCEDURE GRANT/CONTRACT ANALYSIS (SCO-563)

REVISION NUMBER
01-001

REFERENCE

CONTENTS

(21)	Enter the actual amount of any refunds to the grantor. These amounts are not to be included in the reimbursable cost calculation but are necessary for the proper calculation of the ending balance of the grant.
(22)	For each grant, enter grant receipts for the State's current fiscal year through June 30 per the agency's records.
(23)	For each grant, enter the result of $(16) + (20) + (21) - (22)$
(24)	Enter the portion of the total reimbursable costs, which were provided as grants to subrecipients. If there are several entities receiving grant funds, enter the total of all dollars passed through and list the amount passed through to each entity separately and forward this list along with the submission of this form.
(25)	Add all amounts from the column coded as federal government (F) in column (7).
(26)	Add all amounts from the column and enter the result here.
(27)	For any federal receipts that are not associated with a grant, enter the federal agency source.
(28)	Enter the contract number or other identifying information to describe the source of the funds.
(29)	Enter comments that may further help identify the source and use of these funds.
(30)	Add all amounts from this section of the associated column and enter the result here.
(31)	Add the subtotals from the column from (25) or (26) and (30) and enter the result here.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.63 9 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	GRANT/CONTRACT ANALYSIS (SCO-563)	REVISION NUMBER
		01-001

(32)	Add all amounts entered as Federal Governments in column (7) and enter result here for each appropriate column.
(33)	Add all amounts entered as Local or Other Governments in column (7) and enter result here for each appropriate column.
(34)	Add all amounts entered as Private Organizations in column (7) and enter result here for each appropriate column.
(35)	Enter name and phone number of individual who completed the form.
(36)	Enter a number (starting with one) for identification and cross-referencing purposes between the Federal Grant Supplemental Schedule and Form SCO-563.
(37)	Enter the name of the subrecipient.
(38)	Enter the identification number assigned by your agency to identify the grant agreement between your agency and the subrecipient.
(39)	Enter the amount of grant payments to each subrecipient.

Determining the Value of Noncash Awards Expended

Types of Noncash Awards	Basis Used to Determine the Value of Noncash Awards Expended
Loans and loan guarantees	Value of new loans made or received during the fiscal year plus the balance of loans from previous years for which the federal government imposes continuing compliance requirements (see paragraph 5.15), plus any interest subsidy, cash, or administrative cost allowance received.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.63 10 of 10

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2000

PROCEDURE GRANT/CONTRACT ANALYSIS (SCO-563)

REVISION NUMBER
01-001

Loans and loan guarantees
(loans) at institutions
of higher education

When loans are made to students but the institution of higher education does not make the loans, only the value of loans made during the year are considered federal awards expended. The balance of loans for previous years is not included because the lender accounts for the prior balances.

Insurance

Fair market value of insurance contract at the time of receipt, or the assessed value provided by the federal agency.

Foodstamps

Fair market value of food stamps at the time of receipt, or the assessed value provided by the federal agency.

Commodities

Fair market value of commodities at the time of receipt, or the assessed value provided by the federal agency.

Donated property or

Fair market value of donated property or donated surplus donated surplus property at the time of property receipt, or the assessed value provided by the federal agency.

Free rent

Fair market value of free rent at the time of receipt, or the assessed value provided by the federal agency. Free rent is not considered an award expended unless it is received as part of an award to carry out a federal program.

The proceeds of loans that were received and expended in prior years are not considered federal awards expended when the laws, regulations, and the provisions of contracts or grant agreements pertaining to such loans impose no continuing compliance requirements other than to repay the loans.

State of Illinois
Grant/Contract Analysis
June 30, _____
(All Amounts to Nearest Thousand)

ID	Grantor Agency	Rcpt. Source	Pass-through Entity and ID Number (Grantor)	Program Title	CFDA #	Subrecipient Pass-through Entity	Subrecipient Pass-through ID Number	Non-cash Award	Loan or Loan Guarantee	Program/Award Amount

Total Federal Government
Total Other/Local Government
Total Private Organizations

Explanation of Commingled Funds:

Other Federal Receipts

Federal Agency Source	Contract # or Other Identifying Information	Comments

Prepared By: _____
SCO-563

Agency _____
Fund _____

[illegible]

<u>June 30, PY</u>	<u>Accounts Payable At June, 30, PY</u>	<u>Expenditures through June 30, CY</u>	<u>Accounts Payable At June 30, CY</u>	<u>Expenditures per GAAP</u>	<u>Not Applicable</u>	<u>Receipts from Fed Govt.</u>	<u>June 30, CY</u>
Receivable(+) (Liability)(-)							Receivable(+) (Liability)(-)

SCO-563

State of Illinois
Grant/Contract Analysis
June 30, 20__ (1)

(All Amounts to Nearest Thousand)

ID	Grantor Agency	Rcpt. Source	Pass-through Entity and ID Number (Grantor)	Program Title	CFDA #	Subrecipient Pass-through Entity	Subrecipient Pass-through ID Number	Non-cash Award	Loan or Loan Guarantee	Program/Award Amount
	Dept. of Wildlife Fish & Fowl Pres. (6)	F (7)		Title IV (9)	13.878	(10) U of I (11)	99-UI-111444 (12)	N (13)		(15) 3500
	Health & Humans Services (6)	L	City of Chicago (8)	Healthy Kids (9)	84.999	(10)		N (13)		(15) 200
	Housing & Urban Development (6)	F		Urban Housing (9)	14.999	(10)		Y (13)	N (14)	(15) 100

Total Federal Government
Total Other/Local Government
Total Private Organizations

Explanation of Commingled Funds:

Other Federal Receipts

Federal Agency Source	Contract # or Other Identifying Information	Comments
(27)	(28)	(29)

Prepared By: John Smith (35)
SCO-563

<u>June 30, PY</u> Receivable(+) (Liability)(-)	Accounts Payable At June, 30, PY	Expenditures through June 30, CY	Accounts Payable At June 30, CY	Expenditures per GAAP	Not Applicable	Receipts from Fed Govt.	<u>June 30, CY</u> Receivable(+) (Liability)(-)
16	17	18	19	20		22	23
30	30	30	30	30		30	30
31 150	31 50	31 2600	31 200	31 2750	31 0	31 2600	31 450

SCO-563

(All Amounts to Nearest Thousand)

[illegible]

#

[illegible]

State of Illinois
Grant/Contract analysis
Federal Grant Supplemental Schedule
June 30, 2_____
 (Amounts expressed in thousands)

Agency _____ # _____
Fund _____ # _____

[illegible]

Agency 2 # 3
Fund 4 # 5

[illegible]

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.65 1 of 6
PROCEDURE	INTERFUND PAYABLE/RECEIVABLE	EFFECTIVE DATE
	ANALYSIS (SCO-565)	July 1, 1999
		REVISION NUMBER
		00-001

INTERFUND PAYABLE/RECEIVABLE ANALYSIS (SCO-565)

PURPOSE

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

This form is to be completed annually and sent to the Comptroller's Office. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

This form is separated into four major sections to provide the necessary detail for the reconciliation by the Comptroller's Office of amounts "due to/ from other funds," "due to/from primary government," and "due to/from component units." Procedure 27.50.10 of the SAMS Manual provides a detailed listing of all State funds to be used in this analysis. To insure that the "due to" amounts reconcile with the amounts submitted as "due from" by the providing agency, a detailed listing of the providing agency/fund (i.e., CMS-Telecommunications) and the liability amount at June 30, per SAMS records for treasury held funds, is required. To determine whether to use the due to/from other funds, or the primary government/component unit column, refer to SAMS procedure 27.50.10. If the transaction is with another like organization (both are primary government or both are component units) use "due to/from other funds." If they are dissimilar, (one is primary government and the other is component unit) use due to/from primary government or due to/from component units, whichever is applicable.

INSTRUCTIONS

To assist in the reconciliation of interfund payables/receivables, the Comptroller's Office provides several reports.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.65 2 of 6

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 1999

PROCEDURE INTERFUND PAYABLE/RECEIVABLE

REVISION NUMBER
00-001

ANALYSIS (SCO-565)

The twelve month CW950P, "Fund/Vendor Report", shows other State agencies to whom payments have been made during the year. Although this report may not be all inclusive, careful analysis should indicate potential relationships where due to/due from amounts may exist at year end.

Special Comptroller reports sent to agencies in connection with the liability estimation process (SAMS Procedure 27.20.49) can also aid in due to/ due from reconciliation. The "Summary of Unexpended Appropriations and July Expenditures by Agency Fund Division and Account" shows, among other items, actual July amounts paid to other funds. Finally, the "Worksheet for Calculating Liabilities as of June 30 To Be Paid in August" will show unliquidated obligations of State Agencies in excess of \$25,000.

The Comptroller's Office will also provide agencies with form SCO-565-A, "Notification of Due to Other Funds." In some instances, this form will indicate final amounts that should be recorded as "due to" amounts on SCO-565. In other instances, this form provides a starting point for the estimation process. Instructions accompanying the SCO-565-A will specify what each amount represents. Please note, SCO-565-A lists only "Due To's" for goods/services related transactions and excludes grant/contract Activity. Furthermore, the form may not be all inclusive. Additional "Due To's" and "Due From's" must be entered on SCO-565, if applicable, even though not included on SCO-565-A.

The Department of Central Management Services (CMS) Revolving Funds will provide to the Comptroller's Office for distribution to agencies: (1) CMS "Report 60" with supporting detail by billing account and by invoice and (2) "Lapse Report Adjustment." Amounts on these reports, when added together, represent "due from" amounts per CMS that are final or billings through a particular date which will be specified in the instructions accompanying the reports.

Additional information for reconciling and/or estimating purposes for the remaining internal service funds may be provided by the Comptroller's Office.

Agencies should not overlook internal procedures and records in determining due to/due from amounts, especially in cases where estimates are involved.

Please note, that when estimates are involved, complete reconciliation with the corresponding agency may not be possible. Reasonable estimates from both the providing and receiving agencies will minimize any material differences.

All amounts of the detailed listing of this form should be rounded to the nearest thousand.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.20.65 3 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 1994
PROCEDURE	INTERFUND PAYABLE/RECEIVABLE ANALYSIS (SCO-565)	REVISION NUMBER 95-001

STANDARD JOURNAL ENTRIES

The following journal entries should be made by providing and receiving agencies on SCO-548 to record interfund receivables and payables, respectively.

<u>Account Number</u>		<u>Debit</u>	<u>Credit</u>
141 4XX	Due from other funds Revenues (by GAAP report account)	XXX	XXX
	To record interfund receivables at June 30.		
	Agencies classified as part of the primary governments may make the following entry:		
144 4XX	Due from component units Revenues (by GAAP report account)	XXX	XXX
	To record component unit receivables at June 30.		
	Agencies classified as component units may make the following entry:		
147 4XX	Due from primary government Revenues (by GAAP report account)	XXX	XXX
	To record primary government receivables at June 30.		
5XX 215	Expenditure (by GAAP report account) Due to other funds.	XXX	XXX
	To record interfund payables at June 30.		

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.65 4 of 6
PROCEDURE	INTERFUND PAYABLE/RECEIVABLE	EFFECTIVE DATE
	ANALYSIS (SCO-565)	July 1, 2000
		REVISION NUMBER
		01-001

Agencies classified as part of the primary government may make the following entry:

5XX	Expenditure (by GAAP report account)	XXX	
216	Due to component units		XXX

To record component unit payables at June 30.

Agencies classified as component units may make the following entry:

5XX	Expenditure (by GAAP report account)	XXX	
217	Due to primary government		XXX

To record primary government payables at June 30.

CONTENTS

Refer to Exhibit 27.20.65-B.

REFERENCE

CONTENTS

(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter your agency's relationship to the State reporting entity (SAMS procedure 27.50.10), primary government (P) or component units (C).
(3)	Enter the official agency name.
(4)	Enter the three-digit Comptroller assigned agency number.
(5)	Enter the official fund name.
(6)	Enter the four-digit Comptroller assigned fund number.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.65 5 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 1994
PROCEDURE	INTERFUND PAYABLE/RECEIVABLE	REVISION NUMBER
	ANALYSIS (SCO-565)	95-001

REFERENCE

CONTENTS

(7)	If the item is a payable, enter the agency name/abbreviation which provided the goods/services. If the item is a receivable, enter the name/abbreviation of the agency which received the goods/services.
(8)	Enter the three-digit Comptroller assigned agency number that corresponds to the agency name in item (7).
(9)	Enter the fund number that the payable/receivable is payable to or receivable from. If this information is not known, it is important to contact the appropriate agency to determine the correct fund number.
(10)	Enter the amount due to the providing agency/fund at June 30, current year (CY), in thousands.
(11)	Enter the amount receivable from other agencies at June 30, CY, in thousands.
	<u>NOTE: It is very important that you communicate and verify with every agency/fund each "due to" and/or "due from" amount.</u>
(12)	Enter the amount (in thousands) due to the providing agency/fund at June 30, CY, (either primary government/component units, whichever is applicable).
(13)	Enter the amount (in thousands) receivable from other agencies at June 30, CY, (either primary government/component unit, whichever is applicable).
(14)	Enter the sum of column (10).
(15)	Enter the sum of column (11).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.65 6 of 6

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 1994

PROCEDURE INTERFUND PAYABLE/RECEIVABLE
ANALYSIS (SCO-565)

REVISION NUMBER
95-001

REFERENCE

CONTENTS

(16)	Enter the sum of column (12).
(17)	Enter the sum of column (13).
(18)	Enter the total due to other funds per SCO-567.
(19)	Enter the total due from other funds per SCO-567.
(20)	Enter the total due to primary government/component units, whichever is applicable per SCO-567.
(21)	Enter the total due from primary government/component units, whichever is applicable per SCO-567.
(22)	Enter the total due to other funds, per SCO-568.
(23)	Enter the total due from other funds, per SCO-568.
(24)	Enter the total due to primary government/component units, whichever is applicable per SCO-568.
(25)	Enter the total due from primary government/component units, whichever is applicable per SCO-568.
(26)	Add (14) plus (18) plus (22) and enter this total. This amount should agree with account 215 on the trial balance.
(27)	Add (15) plus (19) plus (23) and enter this total. This amount should agree with account 141 on the trial balance.
(28)	Add (16) plus (20) plus (24) and enter this total. This amount should agree with account 216/217 on the trial balance.
(29)	Add (17) plus (21) plus (25) and enter this total. This amount should agree with account 144/147 on the trial balance.

June 30, 20__

Primary or Component (P/C)SCO-565

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.66 1 of 4

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
August 1, 1983

PROCEDURE NOTES PAYABLE SUMMARY (SCO-566)

REVISION NUMBER
84-002

NOTES PAYABLE SUMMARY (SCO-566)

PURPOSE

The purpose of the Notes Payable Summary form (Exhibit 27.20.66-A) is to report the notes payable for each fund. Information will be needed for the amount of principal to be repaid in each of the next five years and the amount to be repaid thereafter.

Form SCO-566 should be completed annually and sent to the Comptroller's Office. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

Notes payable are defined by GAAFR as "an unconditional written promise signed by the maker to pay a certain sum in money on demand or at fixed or determinable time either to the bearer or to the order of a person designated therein."

INSTRUCTIONS

Information needed for completion of this form can be obtained from the note payment schedule.

STANDARD JOURNAL ENTRIES

The following journal entries should be made to record notes payable on a GAAP basis.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.66 2 of 4

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2000

PROCEDURE NOTES PAYABLE SUMMARY (SCO-566)

REVISION NUMBER
01-001

Account
Number

Debit

Credit

4XX Revenues (by GAAP report account)
235 Notes payable

XXX

XXX

To record notes payable at year end.

4XX Revenues (by GAAP report account)
5XX Expenditures (by GAAP report account)

XXX

XXX

To reclassify repayments of notes
payable during the current year.

NOTE: Post this entry to SCO-547.

Debit

Credit

Propriety Funds

Reclass Entry (SCO-547):
Notes payable, long-term 236
Notes payable, current 235

XXX

XXX

To reclassify notes payable during
the next fiscal year to current.
This amount should equal 20 .

CONTENTS

Refer to Exhibit 27.20.66-B.

REFERENCE

CONTENTS

(1)	Enter the last two digits of the fiscal year for which the form is being completed.
(2)	Enter the official agency name.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.66 3 of 4

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 1984

PROCEDURE NOTES PAYABLE SUMMARY (SCO-566)

REVISION NUMBER
85-001

REFERENCE

CONTENTS

(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the description of each respective note payable.
(7)	Enter the lowest interest rate on each note payable. If the interest rate is based on a variable (i.e., % of prime), describe the method of calculation.
(8)	Enter the highest interest rate on each note payable.
(9)	Enter the earliest maturity date of each note payable.
(10)	Enter the latest maturity date of each note payable.
(11)	Enter the amount of notes payable outstanding at June 30, prior year for each note.
(12)	Enter the amount of any new notes obtained during the current year.
(13)	Enter the amount of notes repaid during the current year.
(14)	Enter the amount of notes payable at June 30, current year for each separate note.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.66 4 of 4

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 1991

PROCEDURE NOTES PAYABLE SUMMARY (SCO-566)

REVISION NUMBER
92-001

REFERENCE

CONTENTS

(15)	Enter the amount to be repaid for each of the next five years and thereafter for each note.
(16)	Add all amounts in (11) and enter sum.
(17)	Add all amounts in (12) and enter sum.
(18)	Add all amounts in (13) and enter sum.
(19)	Add all amounts in (14) and enter sum.
(20)	Add all amounts in (15) and enter sum.
(21)	Attach a copy of the agency's notes disclosure in their financial statements. If not available, complete this section and forward the footnote disclosure when available.

[illegible]

State of Illinois

Notes Payable Summary

June 30, 2000 (1)

Agency (2) ABC Authority

5	9	8

 (3)

Fund	(4)	Home Loan	1	2	0	1	(5)

[illegible]

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.20.67 1 of 12
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	INTERFUND TRANSFERS- GRANTEE AGENCY (SCO-567)	REVISION NUMBER 01-001

INTERFUND TRANSFERS-GRANTEE AGENCY (SCO-567)

PURPOSE

The Interfund Transfers-Grantee Agency form (Exhibit 27.20.67-A) has several purposes: to provide receivable and liability adjustments relating to other State funds, to provide mandatory transfer documentation and to determine the amount of revenues that will be reclassified to the following accounts: operating transfers-in, operating transfers from component units, and operating transfers from primary government. (Hereinafter, these three accounts will be referred to as "transfers in"). In addition, data on this form will be used in preparation of the Statewide Schedule of Expenditures of Federal Awards (SEFA) for the primary government portion of the State of Illinois' Reporting Entity.

This form is to be completed annually and transmitted to the Comptroller's Office. A copy should be retained by the agency: to provide an internal record including a review by the Auditor General or his representative.

GENERAL

The Interfund Transfer-Grantee Agency form must be completed for all funds which are the recipient fund of mandatory transfers and for those funds which receive subgrant/cost-type contract program monies from other State funds. The subgrant/contract monies although originally recorded in the fund as receipts, should be properly classified as a "transfer-in" since these transactions are pass throughs of federal and other granted State agency funds from another State agency. This form applies only to funds that receive monies and provide no actual service beyond federal or statutory requirements to the providing fund. The determination of whether or not a service has been rendered to the providing fund can be made through analyzing any benefits that the providing fund receives.

Another determining factor would be analyzing the requirements of the contract/grant to determine if it is the type of service that would have normally been performed by the agency. Special caution should be taken in accounting for Federal funds that are passed through to sub-recipients. In situations where it is unclear as to whether the providing fund has received a benefit, the Comptroller's Office should be contacted. If a service is provided, then the due from amount should be ignored for transfer reporting purposes and recorded directly on Form SCO-565. Corresponding receipts during the year should be recorded as revenues on the trial balance.

INSTRUCTIONS

The agencies with the responsibility for recording mandatory transfers are identified in Procedure 27.50.50.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.20.67 2 of 12
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	INTERFUND TRANSFERS- GRANTEE AGENCY (SCO-567)	REVISION NUMBER 01-001

The SAMS SB04 Report should be reviewed for receipt accounts indicating potential interfund subgrants/contracts. All interfund subgrants/contracts which meet the aforementioned criteria should be recorded on this form. This form must be reconciled with the Interfund Transfers-Grantor Agency form (SCO-568), before submission. This can be accomplished by contacting each providing agency by telephone and agreeing transfer and related receivable amounts.

The entry of the providing agency number and related fund number is an integral element of this form and interaction with other agencies is necessary in the reconciliation process. It is the "grantee agency", that has the most accurate GAAP information available regarding the amount due to/from in a given transaction.

The classification of each providing agency should also be indicated on this form so the total transfers with the primary government and component units can be determined. This information is required to comply with Governmental Accounting Standards Board Statement 14.

Any receivables or liabilities relating to the prior year have already been entered on the form by the Comptroller's Office, provided that such information was calculated the prior year. The amounts should be reviewed and if there are questions regarding their accuracy, the Comptroller's Office should be contacted. Amounts relating to the total reimbursable costs and grant receipts are to be entered directly on the form, with all computations that are necessary to determine amounts on the form maintained for purposes of documentation and the Auditor General's review.

The definition of "total reimbursable costs" is the amount of expenditures incurred during the fiscal year that is expected to be reimbursed. Reimbursement may be received after the year end, however, "disallowed costs" should be separately disclosed and excluded from the calculation. The SEFA will use the reimbursable costs as the basis for reporting expenditures. It is important to ensure that refunds to the grantor are not included as part of reimbursable costs.

For those funds in which the subgrants received through other State agencies are the only activity within the fund, the "total reimbursable costs" should agree to the "GAAP basis" column for expenditures reported on the trial balance. It should be noted that funds with both "direct" grant receipts and grant receipts "received through other State agencies" should total the costs reflected on Forms SCO-567 and SCO-563 and these should agree to total GAAP basis expenditures on the trial balance.

When payment from the grantor is based on a formula other than expenditures incurred, the method of payment must be disclosed on the form. Disclosure can be made in the program description area or in a footnote. An example of a non-expenditure based payment would be reimbursement for service based on an hourly/daily rate where the reimbursement bears no relation to actual costs incurred.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.67 3 of 12
PROCEDURE	INTERFUND TRANSFERS- GRANTEE AGENCY (SCO-567)	EFFECTIVE DATE July 1, 2000 REVISION NUMBER 01-001

In the cases which the interfund subgrant comprises only a portion of the fund's activity, a less definitive means exists for determining "total reimbursable costs." A combination of the information from grant ledgers, federal reports, subgrantee reports, SAMS, and the payable analysis per Form SCO-549 should be utilized.

Receipts during the current year are comprised of receipts per the agency's records as of June 30 for individual subgrants/contracts.

The current year's receivable or liability is computed as a result of the financial information disclosed on this form. If a liability is computed, it should be determined if this money is to be rolled over into the next State fiscal year or next year's grant (deferred revenue) or to be returned to the grantor agency (due to other funds, due to primary government, or due to component units).

Mandatory transfers received during the fiscal year should be reflected in the bottom section of the form to differentiate them from subgrant/contract information. The unadjusted total of the amounts received during the fiscal year should have already been entered directly in the "Balance Per SAMS" or the "Agency Records" column of the transfers-in account on the trial balance and will not require a reclassification entry. Accrual information should be reported on this form in the same manner as subgrant/contract information with the appropriate standard journal entries recorded.

Interfund transactions between one or more "agency" funds that meet the criteria for recognizing a transfer require special reporting. "Agency" funds require only a balance sheet presentation for GAAP purposes and not an operating statement. Procedure 27.50.50 separately identifies the mandatory transfers involving "agency" funds. These transactions should be reported on Form SCO-567 to the agency which was assigned responsibility, but should be noted that they relate to "agency" funds and require different journal entries. This will not result in recording transfers-in/out for GAAP reporting purposes. Where the "agency" fund is the grantor, the grantee fund must reclassify the transfers received during the year to the applicable revenue report account (e.g., other taxes, other revenues, etc.). Accrual amounts should be posted as adjustments, impacting balance sheet report accounts for the "agency" fund and both balance sheet and revenue/expenditure report accounts for the other fund involved.

As previously indicated, information gathered on this form will be used in preparation of the Statewide SEFA. In order to capture this required data, fields related to the CFDA number, pass-through entity identification number, and amounts provided to Subrecipients have been included on the Federal Grant Supplemental Schedule. According to OMB Circular A-133, subrecipient means a non-federal entity that expends Federal awards received from a pass-through entity to carry out a federal program, but does not include an individual that is a beneficiary of such a program. For State of Illinois purposes, subrecipient entities would not include those entities that are part the primary government.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.20.67 4 of 12
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	INTERFUND TRANSFERS- GRANTEE AGENCY (SCO-567)	REVISION NUMBER 01-001

It is very important as new grants are received via other state agencies to determine if the funding source for these grants was originally Federal. If the information is not contained in the Inter-Agency Agreement, the providing agency should be contacted to determine the funding source.

STANDARD JOURNAL ENTRIES

The purpose of these entries is to record the various reclassifications and adjustments that can result from the completion of this form.

The following entries are to record transfers when both the grantee and grantor agencies are part of the primary government OR both the grantee and grantor agencies are component units.

<u>Account Number</u>		<u>Debit</u>	<u>Credit</u>
4XX	Revenues (by GAAP report account)	XXX	
565	Operating transfers-in		XXX
	To reclassify revenues of the current year to transfers-in.		
565	Operating transfers-in	XXX	
220	Deferred revenue		XXX
	To adjust for the receipt of revenues in advance of revenue recognition criteria.		
565	Operating transfers-in	XXX	
215	Due to other funds		XXX
	To adjust for revenues that are being returned to the grantor agency at the end of the grant.		

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.67 5 of 12
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	INTERFUND TRANSFERS- GRANTEE AGENCY (SCO-567)	REVISION NUMBER
		01-001

<u>Account Number</u>		<u>Debit</u>	<u>Credit</u>
565 4XX	Operating transfers-in Revenues (by GAAP report account)	XXX	XXX
	To reclassify the amount of mandatory transfers received during the year from a fund classified as an "agency" fund.		
141 565	Due from other funds Operating transfers-in	XXX	XXX
	To record the amount of due from other funds reflected as transfers-in.		
141 4XX	Due from other funds Revenues (by GAAP report account)	XXX	XXX
	To adjust for the accrual related to mandatory transfers involving "agency" funds.		

The following entries are to record transfers when the grantee agency is part of the primary government and the grantor agency is a component unit.

4XX 566	Revenues (by GAAP report account) Operating transfers from component units	XXX	XXX
	To reclassify revenues of the current year to transfers-in.		
566 220	Operating transfers from component units Deferred revenue	XXX	XXX
	To adjust for the receipt of revenues in advance of revenue recognition criteria.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.67 6 of 12
PROCEDURE	INTERFUND TRANSFERS- GRANTEE AGENCY (SCO-567)	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

<u>Account Number</u>		<u>Debit</u>	<u>Credit</u>
566	Operating transfers from component units	XXX	
216	Due to component units		XXX
	To adjust for revenues that are being returned to the grantor agency at the end of the grant.		
566	Operating transfers from component units	XXX	
4XX	Revenues (by GAAP report account)		XXX
	To reclassify the amount of mandatory transfers received during the year from a fund classified as an "agency" fund.		
144	Due from component units	XXX	
566	Operating transfers from component units		XXX
	To record the amount of due from other funds reflected as transfers-in.		
144	Due from component units	XXX	
4XX	Revenues (by GAAP report account)		XXX
	To adjust for the accrual related to mandatory transfers involving "agency" funds.		

The following entries are to record transfers when the grantee agency is a component unit and the grantor agency is part of the primary government.

4XX	Revenues (by GAAP report account)	XXX	
567	Operating transfers from primary government		XXX
	To reclassify revenues of the current year to transfers-in.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.67 7 of 12
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	INTERFUND TRANSFERS- GRANTEE AGENCY (SCO-567)	REVISION NUMBER
		01-001

<u>Account Number</u>		<u>Debit</u>	<u>Credit</u>
567	Operating transfers from primary government	XXX	
220	Deferred revenue		XXX
	To adjust for the receipt of revenues in advance of revenue recognition criteria.		
567	Operating transfers from primary government	XXX	
217	Due to primary government		XXX
	To adjust for revenues that are being returned to the grantor agency at the end of the grant.		
567	Operating transfers from primary government	XXX	
4XX	Revenues (by GAAP report account)		XXX
	To reclassify the amount of mandatory transfers received during the year from a fund classified as an "agency" fund.		
147	Due from primary government	XXX	
567	Operating transfers from primary government		XXX
	To record the amount of due from other funds reflected as transfers-in.		
147	Due from primary government	XXX	
4XX	Revenues (by GAAP report account)		XXX
	To adjust for the accrual related to mandatory transfers involving "agency" funds.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.67 8 of 12
PROCEDURE	INTERFUND TRANSFERS- GRANTEE AGENCY (SCO-567)	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

CONTENTS

Refer to Exhibit 27.20.67-B,C.

REFERENCE

CONTENTS

(1)	Enter the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the official name of the agency providing subgrant/contract monies. List Federal flow-through grants first and indicate the presence of federal monies accordingly.
(7)	Enter the three-digit Comptroller assigned agency code of the providing agency.
(8)	Enter the corresponding three/four-digit fund number and indicate with a "*" if the fund is an "agency" fund type. If not available, contact the appropriate agency to determine the correct number.
(9)	Enter a "P" if the providing agency is part of the primary government or a "C" if it is a component unit. This information can be found in Procedure 27.50.10.
(10)	Enter the official grant program name along with a description of the program. Program description should include such items as program title, grant or contract number.
(11)	Enter the OMB Catalog of Federal Domestic Assistance (CFDA) number if Federal flow-through monies are received.
(12)	Enter the identification number provided by the grantor agency if Federal flow-through monies are received.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.67 9 of 12

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2000

PROCEDURE INTERFUND TRANSFERS-
GRANTEE AGENCY (SCO-567)

REVISION NUMBER
01-001

REFERENCE

CONTENTS

- (13) The amount of any prior year receivable or liability has already been entered on the form. If there are questions regarding prior years' amounts the Comptroller's Office must be contacted before any adjustments are posted.
- (14) Indicate with a "***" credit balances that are not required to be returned to another fund - deferred revenue.
- (15) The prior year estimated accounts payable have already been entered on the form. If there are questions regarding these prior years' amounts the Comptroller's Office must be contacted before any adjustments are posted.
- (16) Enter the July to June cash basis expenditures. This will include current fiscal year expenditures plus the prior fiscal years' lapse period expenditures. If there was a prior year due to other funds, do not include within these cash basis expenditures any amounts refunded to the grantor as these amounts are not reimbursable costs and are accounted for in step 20 of these instructions.
- (17) Enter the current year's subgrant expenditures that are accounts payable and other related subgrant liabilities calculated on Form SCO-549.
- (18) This represents a calculation within a calculation.
- (19) Subtract (15) add (16) and add (17). This calculated amount is your total reimbursable costs. For Federal flow-through grants, this would be the expenditure amount to record on the Schedule of Expenditures of Federal Awards under the modified accrual basis of accounting.
- (20) Enter the actual amount of any refunds to the grantor. These amounts are not to be included in the reimbursable cost calculation but necessary for the proper calculation of the ending balance of the grant.
- (21) Enter the subgrant receipts for the State's current fiscal year through June 30 per the agency's records.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.20.67 10 of 12
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	INTERFUND TRANSFERS- GRANTEE AGENCY (SCO-567)	REVISION NUMBER 01-001

REFERENCE

CONTENTS

(22)	Enter the result of (13) plus (19) plus (20) minus (21).
(23)	Enter a "***" if the credit balance is not required to be returned to the grantor - deferred revenue.
(24)	Enter the portion of the reimbursable costs, which were provided as grants to sub-recipients.
(25)	For each column, total the subgrant/contract amounts that are noted with a "P" in column (9).
(26)	For each column, total the subgrant/contract amounts that are noted with a "C" in column (9).
(27)	Enter the official name of the agency that provided the transfer (Procedure 27.50.50). Indicate the presence of federal monies accordingly.
(28)	Enter the three-digit Comptroller assigned agency number.
(29)	Enter the three/four-digit Comptroller assigned fund number applicable to the providing fund and indicate with a "*" if the fund is an "agency" fund type.
(30)	Enter a "P" if the providing agency is part of the primary government or a "C" if it is a component unit. This information can be found in Procedure 27.50.10.
(31)	Enter a brief description of the mandatory transfer.
(32)	The amount of any prior year receivable or liability has already been entered on the form. If there are questions regarding these amounts, the Comptroller's Office must be contacted before any adjustments are posted.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.67 11 of 12
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	INTERFUND TRANSFERS- GRANTEE AGENCY (SCO-567)	REVISION NUMBER
		01-001

REFERENCE

CONTENTS

(33)	Enter the amount of mandatory transfers received during the fiscal year. (Enter the <u>total</u> receipts directly in the balance per SAMS or agency records column of the applicable "transfers-in" account on the trial balance.)
(34)	Enter the result of any prior year's receivables (liabilities) plus reimbursable cost less receipts.
(35)	Indicate with a "***" any credit balances that are not required to be returned to another fund - deferred revenue. Generally, mandatory transfers will not create deferred revenue.
(36)	Enter the portion of the reimbursable costs that were provided as grants to sub-recipients. Generally, Mandatory transfers will not provide grants to sub-recipients.
(37)	For each column, total the mandatory transfer amounts that are noted with a "P" in column (30).
(38)	For each column, total the mandatory transfer amounts that are noted with a "C" in column (30).
(39)	For each column, enter the sum of the amounts in rows (25) and (37).
(40)	This amount is to be recorded on Form SCO-565, in the appropriate "due to/from" column.
(41)	For each column, enter the sum of the amounts in rows (26) and (38).
(42)	This amount is to be recorded on Form SCO-565, in the appropriate "due to/from" column.
(43)	Indicate the person who prepared the form and to whom any questions should be directed.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.67 12 of 12

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2000

PROCEDURE INTERFUND TRANSFERS-
GRANTEE AGENCY (SCO-567)

REVISION NUMBER
01-001

REFERENCE

CONTENTS

(44)	Enter a number (starting with one) for identification and cross-referencing purposes between the Federal Grant Supplemental Schedule and Form SCO-567.
(45)	Enter the name of the subrecipient.
(46)	Enter the identification number assigned by your agency to identify the grant agreement between your agency and the subrecipient.
(47)	Enter the amount of grant payments to each subrecipient.

[illegible]

State of Illinois
Interfund Transfers - Grantee Agency
Federal Grant Supplemental Schedule
June 30, 2____
 (Amounts expressed in thousands)

Agency _____ # _____
Fund _____ # _____

[illegible]

Agency 2 # 3
Fund 4 # 5

[illegible]

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.20.68 1 of 11
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	INTERFUND TRANSFERS- GRANTOR AGENCY (SCO-568)	REVISION NUMBER 01-001

INTERFUND TRANSFERS-GRANTOR AGENCY (SCO-568)

PURPOSE

The Interfund Transfers-Grantor Agency form (Exhibit 27.20.68-A) has several purposes: to provide receivable and liability adjustments relating to other State funds, to provide mandatory transfer documentation and to determine the amount of expenditures that will be reclassified to the following accounts: operating transfers-out, operating transfers to component units, and operating transfers to primary government (Hereinafter, these three accounts will be referred to as "transfers out").

This form is to be completed annually and sent to the Comptroller's Office. Copies should be retained by the agency to provide an internal record including a review by the Auditor General or his representative.

GENERAL

The Interfund Transfers-Grantor Agency form must be completed by agencies which have the responsibility of initiating mandatory transfers from a fund and for those funds which provide subgrant/contract program monies to other State funds. The subgrant/contract monies although originally recorded in the fund as expenditures, should be properly classified as a transfer out as the transactions are pass throughs of federal funds or other funds to another State agency. This form applies only to funds that provide monies and receive no actual service beyond federal or statutory requirements from the receiving fund. The determination of whether or not a service has been rendered to the providing fund can be made through analyzing any benefits that the providing fund receives. Another determining factor would be analyzing the requirements of the contract/grant to determine if it is the type of service that would have normally been performed by the agency. Special caution should be taken in accounting for Federal funds that are passed through to sub-recipients. In situations where it is unclear as to whether the providing fund has received a benefit, the Comptroller's Office should be contacted. If a service is provided, then the due to amount should be ignored for transfer reporting purposes and recorded directly on Form SCO-565. Corresponding expenditures during the year should be reflected as expenditures on the trial balance.

INSTRUCTIONS

The agencies with the responsibility for recording mandatory transfers are identified in Procedure 27.50.50.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.20.68 2 of 11
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	INTERFUND TRANSFERS- GRANTOR AGENCY (SCO-568)	REVISION NUMBER 01-001

The CW950P, Fund/Vendor report, should be reviewed to indicate potential interfund subgrant/contract payments. All interfund subgrants/contracts which meet the aforementioned criteria should be recorded on this form. This form must be reconciled with the Interfund Transfers-Grantee Agency form (SCO-567), before submission. This can be accomplished by contacting each receiving State agency by telephone and agreeing transfer and related liability amounts. An indication should be made that the receiving agency has agreed with the information.

The recipient agency, agency number and fund number is an integral part of this form. This will assist in reconciling amounts applicable to agencies with multiple funds involved in interfund transactions.

The classification of each recipient agency should also be indicated on this form so the total transfers with the primary government and component units can be determined. This information is required to comply with Governmental Accounting Standards Board Statement 14.

Any receivables or liabilities relating to the prior year have already been entered on the form by the Comptroller's Office, provided that such information was calculated the prior year. The amounts should be reviewed and if there are questions regarding their accuracy, the Comptroller's Office should be contacted.

The current year expenditures consist of disbursements per agency records for each subgrant/contract for the current fiscal year including the prior year's lapse period disbursements that were not recorded as liabilities in the previous year (Reserve for Encumbrances).

When payment to the grantee is based on a formula other than expenditures incurred, the method of payment must be disclosed on the form. Disclosure can be made in the grant description area or in a footnote. An example of a nonexpenditure based payment would be reimbursement for service based on an hourly/daily rate where reimbursement bears no relation to actual costs incurred.

The current year receivable or liability must be coordinated with the receiving agency regarding its calculation of total reimbursable costs related to the program. The total transfers-out can only be calculated after this information is obtained.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.68 3 of 11
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	INTERFUND TRANSFERS- GRANTOR AGENCY (SCO-568)	REVISION NUMBER
		01-001

Mandatory transfers made during the fiscal year should be reflected in the bottom section of the form to differentiate them from subgrant/contract information. The unadjusted total of these amounts is to be entered directly in the balance per SAMS or the agency records column of the operating transfers-out account on the trial balance and will not require a reclassification entry. Accrual information should be reported on this form in the same manner as sub-grant/contract information with the appropriate standard journal entries recorded.

Interfund transactions between one or more "agency" funds that meet the criteria for recognizing a transfer require special reporting. "Agency" funds require only a balance sheet for GAAP reporting purposes and not an operating statement. Procedure 27.50.50 separately identifies the mandatory transfers involving agency funds. These transactions should be reported on Form SCO-568 by the agency which was assigned responsibility, but it should be noted that they relate to agency funds and require different journal entries. This will not result in recording transfers for GAAP reporting purposes. When the agency fund is the grantee, the grantor fund should reclassify the transfers made during the year to the fund's GAAP expenditure report account. Accrual amounts should be posted as adjustments, impacting balance sheet report accounts for the agency fund and both balance sheet and revenue/expenditure report accounts for the other fund involved.

STANDARD JOURNAL ENTRIES

The purpose of these entries is to record the various reclassifications and adjustments that can result from the completion of this form.

The following entries are to record transfers when both the grantor and grantee agencies are part of the primary government OR both the grantor and grantee agencies are component units.

<u>Account Number</u>		<u>Debit</u>	<u>Credit</u>
570	Operating transfers-out	XXX	
5XX	Expenditures (by GAAP report account)		XXX
To reclassify expenditures of the current year to transfers-out.			

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.68 4 of 11
PROCEDURE	INTERFUND TRANSFERS- GRANTOR AGENCY (SCO-568)	EFFECTIVE DATE July 1, 2000 REVISION NUMBER 01-001

141	Due from other funds	XXX	
570	Operating transfers-out		XXX

To adjust for revenues that are to be returned to the grantor agency at the end of the grant when the revenue recognition criteria has not been met.

4XX	Revenues (by GAAP report account)	XXX	
570	Operating transfers-out		XXX

To reclassify transfers for grantee deferred revenue (i.e., monies paid in advance of revenue recognition criteria).

5XX	Expenditures (by GAAP report account)	XXX	
570	Operating transfers-out		XXX

To reclassify the amount of mandatory transfers made during the year to a fund classified as an agency fund.

570	Operating transfers-out	XXX	
215	Due to other funds		XXX

To record the amount of due to other funds reflected as transfers-out.

5XX	Expenditures (by GAAP report account)	XXX	
215	Due to other funds		XXX

To adjust for the accrual related to this mandatory transfer involving an "agency" fund.

4XX	Revenues (by GAAP report account)		XXX
570	Operating transfers-out	XXX	

To reclassify prior year deferred revenue per Form SCO-568.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.68 5 of 11
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	INTERFUND TRANSFERS- GRANTOR AGENCY (SCO-568)	REVISION NUMBER
		01-001

Account
Number

Debit

Credit

The following entries are to record transfers when the grantor agency is part of the primary government and the grantee agency is a component unit.

571	Operating transfers to component units	XXX	
5XX	Expenditures (by GAAP report account)		XXX

To reclassify expenditures of the current year to transfers-out.

144	Due from component units	XXX	
571	Operating transfers to component units		XXX

To adjust for revenues that are to be returned to the grantor agency at the end of the grant when the revenue recognition criteria has not been met.

4XX	Revenues (by GAAP report account)	XXX	
571	Operating transfers to component units		XXX

To reclassify transfers for grantee deferred revenue (i.e., monies paid in advance of revenue recognition criteria).

5XX	Revenues (by GAAP report account)	XXX	
571	Operating transfers to component units		XXX

To reclassify the amount of mandatory transfers made during the year to a fund classified as an agency fund.

571	Operating transfers to component units	XXX	
216	Due to component units		XXX

To record the amount of due to other funds reflected as transfer-out.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.68 6 of 11
PROCEDURE	INTERFUND TRANSFERS- GRANTOR AGENCY (SCO-568)	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

<u>Account Number</u>		<u>Debit</u>	<u>Credit</u>

5XX 216	Expenditures (by GAAP report account) Due to component units	XXX	XXX

To adjust for the accrual related to this mandatory transfer involving an "agency" fund.

4XX 571	Revenues (by GAAP report account) Operating transfers to component units	XXX	XXX

To reclassify prior year deferred revenue per Form SCO-568.

The following entries are to record transfers when the grantor agency is a component unit and the grantee agency is part of the primary government.

572 5XX	Operating transfers to primary government Expenditures (by GAAP report account)	XXX	XXX

To reclassify expenditures of the current year to transfers-out.

147 572	Due from primary government Operating transfers to primary government	XXX	XXX

To adjust for revenues that are to be returned to the grantor agency at the end of the grant when the revenue recognition criteria has not been met.

4XX 572	Revenues (by GAAP report account) Operating transfers to primary government	XXX	XXX

To reclassify transfers for grantee deferred revenue (i.e., monies paid in advance of revenue recognition criteria).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.68 7 of 11
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	INTERFUND TRANSFERS- GRANTOR AGENCY (SCO-568)	REVISION NUMBER
		01-001

5XX 572	Expenditures (by GAAP report account) Operating transfers to primary government	XXX XXX
	To reclassify the amount of mandatory transfers made during the year to a fund classified as an agency fund.	
572 217	Operating transfers to primary government Due to primary government	XXX XXX
	To record the amount of due to other funds reflected as transfers out.	
5XX 217	Expenditures (by GAAP report account) Due to primary government	XXX XXX
	To adjust for the accrual related to this mandatory transfer involving an "agency" fund.	
4XX 572	Revenues (by GAAP report account) Operating transfers to primary government	XXX XXX
	To reclassify prior year deferred revenue per Form SCO-568.	

CONTENTS

Refer to Exhibit 27.20.68-B.

REFERENCE

CONTENTS

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.20.68 8 of 11
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	INTERFUND TRANSFERS- GRANTOR AGENCY (SCO-568)	REVISION NUMBER 01-001

-
(6)	Enter the official name of the agency receiving subgrant/contract monies. List Federal flow-through grants first and indicate the presence of federal monies accordingly.
(7)	Enter the three-digit Comptroller assigned agency number.
(8)	Enter the four-digit Comptroller assigned fund number applicable to the receiving fund and indicate with a "*" if the fund is an "agency" fund type. If the fund number is not available, contact the appropriate agency for that information.
(9)	Enter a "P" if the recipient agency is part of the primary government or a "C" if it is a component unit.
(10)	Enter the official grant program name along with a description of the program. Program description should include such items as program title, grant or contract number.
(11)	Enter the OMB Catalog of Federal Domestic Assistance (CFDA) number if federal pass-through monies are received.
(12)	Enter the identification number assigned and provided to the grantee.
(13)	Enter the current year expenditures <u>per agency records</u> for each subgrant/contract including the prior year's lapse period disbursements that were not recorded as liabilities in the previous year (Reserve for Encumbrances).
(14)	The amount of any prior year "due to/from other funds (liability)" has already been entered on the form. If there are questions regarding the amount, the Comptroller's Office must be contacted before any adjustments are posted.
(15)	Indicate with a "***" any amounts that were considered to be deferred revenue by the grantee for the prior year.
(16)	Enter the amount of current year "Due from other funds or (liabilities)" per agreement with the receiving agency involved.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.68 9 of 11
SUB-SECTION	INPUT PROCEDURES	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	INTERFUND TRANSFERS- GRANTOR AGENCY (SCO-568)	REVISION NUMBER
		01-001

-
- (17) Indicate with a “**” those amounts considered to be deferred revenue by the grantee for the current year.
- (18) Subtract the sum of any due to included in (14) and due from and deferred revenue in (16) from the sum of (13), any due from and deferred revenue in (14) and any due to in (16). Enter the result.
- (19) For each column, total the subgrant/contract amounts that are noted with a "P" in column (9).
- (20) For each column, total the subgrant/contract amounts that are noted with a "C" in column (9).
- (21) Enter the official agency name that receives the transfer (SAMS Procedure 27.50.50). Indicate the presence of federal monies accordingly.
- (22) Enter the three-digit Comptroller assigned agency number.
- (23) Enter the four-digit Comptroller assigned fund number applicable to the receiving fund and indicate with a "*" if the fund is an "agency" fund type.
- (24) Enter a "P" if the recipient agency is part of the primary government or a "C" if it is a component unit.
- (25) Enter a brief description of the mandatory transfer.
- (26) Enter the CFDA number related to any mandatory transfer of Federal flow-through monies. Generally, Federal flow-through monies will not be part of a mandatory transfer.
- (27) Enter the identification number provided to the grantee for the Federal flow-through grant.
- (28) Enter the amount of mandatory transfers made during the fiscal year.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.68 10 of 11
PROCEDURE	INTERFUND TRANSFERS- GRANTOR AGENCY (SCO-568)	EFFECTIVE DATE July 1, 2000 REVISION NUMBER 01-001

- (29) The amount of any prior year due from other funds or (liabilities) has already been entered on the form. If there are questions regarding the amounts, the Comptroller's Office must be contacted before any adjustments are posted.
- (30) The amount of any prior year grantee deferred revenue has been indicated with a “***” on the form.
- (31) Enter the amount of "due from other funds" or (liabilities).
- (32) Indicate with a “***” any grantee deferred revenue.
- (33) Subtract the sum of any due to included in (29) and due from and deferred revenue in (31) from the sum of (28), any due from and deferred revenue in (29) and any due to in (31). Enter the result.
- (34) For each column, total the mandatory transfer amounts that are noted with a "P" in column (24) . Enter the "current year expenditures" amount directly in the balance per SAMS or agency records column of the transfers out account on the trial balance.
- (35) For each column, total the mandatory transfer amounts that are noted with a "C" in column (24). Enter the "current year expenditures" amount directly in the balance per SAMS or agency records column of the transfers out account of the trial balance.
- (36) For each column, enter the sum of the amounts in rows (19) and (34).
- (37) This amount is to be recorded on Form SCO-565.
- (38) Once all applicable journal entries have been posted, this is the amount which should agree to "operating transfers-out" or "operating transfers to primary government" on the trial balance, except where "agency" funds are involved.
- (39) For each column, enter the sum of the amounts in rows (20) and (35).
- (40) This amount is to be recorded on Form SCO-565.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.68 11 of 11

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2000

PROCEDURE INTERFUND TRANSFERS-
GRANTOR AGENCY (SCO-568)

REVISION NUMBER
01-001

(41) Once all applicable journal entries have been posted, this is the amount which should agree to "operating transfers-out" or "operating transfers to component units" on the trial balance, except where "agency" funds are involved.

| (42) Indicate the person who prepared the form and to whom any questions should be directed.

Fund _____

[illegible]

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.77 3 of 5
PROCEDURE	INVENTORY ANALYSIS (SCO-577)	EFFECTIVE DATE July 1, 1984
		REVISION NUMBER 85-001

For example: This restriction covers obsolete and damaged material which if stated at replacement cost would result in an overstatement of inventory.

- b. The market should not be less than the net realizable value reduced by an allowance for an approximately normal profit margin.

For example: This restriction is used as a deterrent to the understatement of inventory in cases where the selling price less a normal profit margin is more than the replacement cost.

Step 4. Determine which is lower, cost or market, for each type of item. This amount will be recorded on the agency's GAAP trial balance to be submitted to the Comptroller's Office.

STANDARD JOURNAL ENTRIES

An adjusting entry is needed to record inventory as an asset for those agencies with inventoriable items. The contra amount for this asset adjustment will be a reduction to the expenditure account that was charged when the inventory purchase was originally recorded, and an increase to the reserved for inventory account for governmental funds.

<u>Account Number</u>		<u>Debit</u>	<u>Credit</u>
	<u>Proprietary Funds</u>		
150	Inventories	XXX	
635	Cost of sales and services		XXX

To record inventory on hand at June 30.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.77 4 of 5
PROCEDURE	INVENTORY ANALYSIS (SCO-577)	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

Governmental Funds

150	Inventories	XXX	
5XX	Expenditures (by GAAP report account)		XXX
	To record inventory on hand at June 30.		
340	Undesignated fund balance	XXX	
318	Fund balance reserved for inventories		XXX
	To reclassify the inventory balance at June 30.		
	Note: Post example 3 to SCO-547.		

CONTENTS

Refer to Exhibit 27.20.77-B.

REFERENCE

CONTENTS

(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the valuation method used for each inventory type (i.e., FIFO or Average Cost).

**State of Illinois
Inventory Analysis
June 30, 20__**

Agency Fund

Type of Inventory	Method of Valuation	Nearest Thousand		
		Cost	Reductions To Market	Lower Of Cost Or Market
Equipment, parts and accessories.....		\$		
Food supplies.....				
Gasoline, oil and lubricants.....				
Paper and printing supplies.....				
Road salt and sand.....				
Wearing apparel.....				
Other.....				
Total.....		\$		

SCO-577

**State of Illinois
Inventory Analysis
June 30, 2000 (1)**

Agency	(2) Department XYZ	4	9	8	(3)
Fund	(4) General Revenue	0	0	0	1 (5)

Type of Inventory	Method of Valuation	Nearest Thousand		
		Cost	Reductions To Market	Lower Of Cost Or Market
Equipment, parts and accessories.....	(6)	\$ (7)	(8)	(9)
Food supplies.....				
Gasoline, oil and lubricants.....				
Paper and printing supplies.....	FIFO	200	—	200
Road salt and sand.....				
Wearing apparel.....				
Other.....				
Total.....		\$ (10) 200	(11) —	(12) 200

SCO-577

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.78 3 of 7
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 1991
PROCEDURE	LOANS/NOTES RECEIVABLES (SCO-578)	REVISION NUMBER
		92-001

<u>Account Number</u>		<u>Debit</u>	<u>Credit</u>
340	Undesignated fund balance	XXX	
317	Fund balance reserved for loans and notes receivable		XXX

To reclassify the portion of loans and
notes receivable that are long-term. This
amount should be equal to 22 .

Proprietary funds -

The journal entries to record loans and notes receivable for proprietary funds, which are not
currently on the accrual basis of accounting, are as follows:

<u>Account Number</u>		<u>Debit</u>	<u>Credit</u>
Adjusting Entries (SCO-548):			
155	Loans and notes receivable, long-term	XXX	
6XX	Expenses (by GAAP report account)		XXX

To record loans and notes receivable
at June 30, (CY). This amount should
equal 14 .

6XX	Expenses (by GAAP report account)	XXX	
156	Allowance for uncollectible loans and notes receivables, long-term		XXX

To record the ending balance of allowance for
uncollectibles. This amount should equal
17 .

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.78 4 of 7
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	LOANS/NOTES RECEIVABLES (SCO-578)	REVISION NUMBER
		01-001

<u>Account Number</u>		<u>Debit</u>	<u>Credit</u>
	Reclass Entries (SCO-547):		
6XX	Revenues (by GAAP report account)	XXX	
6XX	Expenses (by GAAP report account)		XXX
	To record repayments of loans and notes receivable during the current fiscal year. This amount should equal 13 .		
152	Loans and Notes Receivable, Short-term	XXX	
156	Allowance for Uncollectible Loans and Notes Receivable, Long-term		XXX
155	Loans and Notes Receivable, Long-term	XXX	
153	Allowance for Uncollectible Loans and Notes Receivable, Short-term		XXX
	To reclassify the current portion of loans and notes receivable and the related allowance for Uncollectables. This amount equals 20 less 22 .		

CONTENTS

Refer to Exhibit 27.20.78-B

REFERENCE

CONTENTS

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

Fund				

[illegible]

[illegible]

State of Illinois

Compensated Absences

June 30, 20

Agency

	Beginning of Year	Additions	Deductions	End of Year
<u>Nearest Thousand:</u>				
Vacation and Other.	\$	\$	\$	\$
Salary Related Costs-Vacation and Other.				
Subtotal.				
Sick.				
Salary Related Costs-Sick.				
Subtotal.				
Grand Total.	\$	\$	\$	\$
<u>Nearest Whole Unit:</u>				
Number of Employees.				
Vacation - Indicate: Days ☐ or Hours ☐				
Sick Leave - Indicate: Days ☐ or Hours ☐				

Agency Normal Workday in Hours

Preparer

Date

State of Illinois

Compensated Absences

June 30, 20 _____ (1)

 Agency _____ (2) Dept. of ABC _____ (3)
 499

	Beginning of Year				Additions				Deductions				End of Year			
Nearest Thousand:																
Vacation and Other.	\$ (4)		7	00	\$ (6)		4	80	\$ (7)		4	00	\$ (5)		7	80
Salary Related Costs-Vacation and Other.	(8)		5	2	(10)		3	5	(11)		3	2	(9)		5	5
Subtotal.	(12)		7	52	(13)		5	15	(14)		4	32	(15)		8	35
Sick.	(16)		1	00	(18)		1	20	(19)		5	2	(17)		1	68
Salary Related Costs-Sick.	(20)		7		(22)		9		(23)		4		(21)		1	2
Subtotal.	(24)		1	07	(25)		1	29	(26)		5	6	(27)		1	80
Grand Total.	\$(28)		8	59	\$(29)		5	44	\$(30)		4	88	\$(31)		1	015
Nearest Whole Unit:																
Number of Employees.	(32)		4	00											3	90
Vacation - Indicate: Days ☒ or Hours ☐	(33)		6	850											7	860
Sick Leave - Indicate: Days ☒ or Hours ☐	(34)		2	650											4	250

 Agency Normal Workday in Hours (35) 7.5

 (36)
 Preparer

 (37)
 Date

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.20.81 1 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	UNIVERSITY TRIAL BALANCE-- BALANCE SHEET (SCO-581)	REVISION NUMBER 01-001

UNIVERSITY TRIAL BALANCE-BALANCE SHEET (SCO-581)

PURPOSE

The purpose of the University Trial Balance-Balance Sheet form (Exhibit 27.20.81-A) is to collect individual University balance sheet information for inclusion in the State's Annual Financial Report.

This form is to be completed annually and sent to the Comptroller's Office. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

Individual University balance sheet information must be collected for presentation in the State's combining and combined financial statements. Since University balance sheet data will be combined with other State funds, it must be presented within the prescribed GAAP reporting accounts.

INSTRUCTIONS

The basic information for the completion of these forms will come directly from the University's balance sheet accounts. However, due to the consistent disclosure necessary for the financial statement presentation, some University accounts must be either combined or allocated into detailed accounts. Definitions of accounts on this form are presented in the GAAP Reporting Chart of Accounts (SAMS Manual Procedure 27.50.20). If an account is not applicable, leave it blank. All amounts entered must be rounded to the nearest thousand.

For individual accounts in the total column that increase or decrease from the prior fiscal year by \$5 million or 20% (whichever is greater), a meaningful explanation must be attached to this form. Form SCO-510 may be used to explain the differences (See SAMS Manual Procedure 27.20.10).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.20.81 2 of 9

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 2000

PROCEDURE UNIVERSITY TRIAL BALANCE--
BALANCE SHEET (SCO-581)

REVISION NUMBER
01-001

CONTENTS

Refer to Exhibit 27.20.81-B.

REFERENCE

CONTENTS

(1)	Enter the official agency name.
(2)	Enter the three-digit Comptroller assigned agency number.
(3) (A) – (I)	Enter the amount of "Cash and cash equivalents." This account should include cash, certain certificates of deposit repurchase agreements and other temporary investments of idle cash.
(4) (A) – (I)	Enter the amount of "Investments," which includes those investments reported on the University's balance sheet which have not been included as cash equivalents on the preceding line. An entry in the cash and cash equivalents or investments account requires that an "Analysis of Deposits and Investments" Form (SCO-579) be completed.
(5) (A) – (I)	"Intergovernmental receivables" are those receivables from Federal, other states or local governments. Enter the amount of gross intergovernmental receivables.
(6) (A) – (I)	For the purposes of this reporting form, the allowance for doubtful accounts on the University's balance sheet should be allocated between Intergovernmental and "Other" receivables. Enter that portion of the allowance allocated to Intergovernmental receivables. (Enter the remainder in (9).)
(7) (A) – (I)	Subtract (6) from (5) and enter the result.

Agency

Page 1 of 3
(01-001)

[illegible]

Agency

Page 2 of 3
(01-001)

[illegible]

Agency

SCO-581-3of3

[illegible]

Agency (1) Southeastern IL Univ. (2)

6	9	9

SCO-581-1of3

Agency	Southeastern IL Univ.	699

SCO-581-2of3

Account Description		Nearest Thousand															
		(A) Current Funds (B)				(C)	Endowment (D) and Similar Funds	(E)		(F) Plant Funds	(G)	(H)	(I)		(J)		
		Unrestricted		Restricted				Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant						
				Loan Funds									Agency Funds		Total		
159	Restricted assets. (20)										5000		8455				13455
	Land and land improvements. . . . (21)												41673				41673
	Building and building improvements. (22)												284343				284343
	Equipment. (23)												108936				108936
	Construction in progress. (24)												199				199
170	Total property, plant and equipment (25)												435151				435151
175	Other assets. (26)																
	Total assets. (27)	\$	30473		6209		5441		638		3915		6367		8955		435151
	<u>Liabilities</u>																
205	Accounts payable and accrued liabilities. (28)	\$	17691		736										39		18466
210	Intergovernmental payables. . . . (29)		71		34												105
	Due to other university funds and foundations. (30)		100		352		2			100		3365			13		3932
	Due to component untis (31)		133														133
215	Total due to other funds. (32)		233		352		2			100		3365			13		4065
216	Due to primary government. (33)		500														500
220	Deferred revenue. (34)		8362		22												8384
222	Liabilities payable from restricted assets. (35)									300		545					845
230	Other liabilities. (36)														1320		1320
235	Notes payable. (37)									500					750		1250
SCO-581-2of3																	

Agency Southeastern IL Univ. 699

SCO-581-3of3

[illegible]

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.82 1 of 8
SUB-SECTION	INPUT PROCEDURES	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	UNIVERSITY TRIAL BALANCE - STATEMENT OF CHANGES IN UNIVERSITY AND COLLEGE FUND BALANCES (SCO-582)	REVISION NUMBER
		01-001

**UNIVERSITY TRIAL BALANCE
STATEMENT OF CHANGES IN UNIVERSITY AND COLLEGE
FUND BALANCES (SCO-582)**

PURPOSE

The purpose of the Statement of Changes in University and College Fund Balances form (Exhibit 27.20.82-A) is to collect the changes in fund balances information to be reported in the State's Annual Financial Report.

This form is to be completed annually and sent to the Comptroller's Office. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

Form SCO-583, the Statement of Current Fund Revenues, Expenditures and Other Changes, should be completed before SCO-582. All amounts entered should be rounded to the nearest thousand dollars. Accounts which are not applicable should be left blank.

For individual accounts in the total column that increase or decrease from the prior fiscal year by \$5 million or 20% (whichever is greater), a meaningful explanation must be attached to this form. Form SCO-510 may be used to explain the differences (See SAMS Manual Procedure 27.20.10).

CONTENTS

Refer to Exhibit 27.20.82-B.

REFERENCE

CONTENTS

(1)	Enter the official agency name.
(2)	Enter the three-digit Comptroller assigned agency number.
(3)	Enter the amount per SCO-583 (10)(A).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.82 2 of 8
SUB-SECTION	INPUT PROCEDURES	
		EFFECTIVE DATE
		January 1, 1984
PROCEDURE	UNIVERSITY TRIAL BALANCE - STATEMENT OF CHANGES IN UNIVERSITY AND COLLEGE FUND BALANCES (SCO-582)	REVISION NUMBER
		95-001

REFERENCE

CONTENTS

(4) (B) - (H)	Enter the amount of "Federal and local grants and contracts-restricted." This account should include the sum of both revenues and all other additions to federal, other states and local restricted grant and contract balances.
(5) (B) - (H)	Enter the amount of "State grants and contracts restricted." This account should include the sum of both revenues and all other additions to State restricted grant and contract balances in which the University performs a service or provides goods beyond federal requirements to other State agencies.
(6) (B) - (H)	Enter the amount of "Other State sources" including acquisitions made and conveyance of title from other State agencies including foundations.
(7) (B) - (H)	Enter the amount of "Private gifts, grants and contracts-restricted." This account should include the sum of revenues from this source plus all related additions to fund balances.
(8) (B) - (H)	Enter the amount of "Investment income restricted" per the corresponding accounts on the University's Statement of Changes. It should include interest, dividends and rents on investment assets.
(9) (B) - (H)	Enter the amount of "Net realized gain (loss) on investments-restricted" per the corresponding accounts on the University's Statement of Changes.
(10) (C)	Enter the amount of "Interest and fees on loans receivable." This account should equal the sum of the corresponding interest and fee accounts on the University's Statement of Changes.

Agency			

SCO-582-1of3

[illegible]

Agency			

SCO-582-2of3

Account Description	Nearest Thousand																			
							Current Funds													
	Unrestricted				Restricted		Loan Funds		Endowment and Similar Funds		Plant Funds				Investment in Plant		Total			
<u>Expenditures and other deductions</u>																				
841 Educational and general expenditures.																				
842 Auxiliary enterprises expenditures.																				
843 Hospital expenditures.																				
844 Independent operations expenditures.																				
846 Indirect costs recovered.																				
847 Refunds to grantors and adjustments to grants.																				
848 Loan cancellations and write-offs.																				
849 Increase (decrease) in allowance for uncollectible notes.																				
850 Administrative and collection costs.																				
855 Expended for plant facilities.																				
860 Retirement of long-term obligations.																				
861 Disposal of plant facilities.																				
862 Other.																				
Total expenditures and other deductions.																				

SCO-582-2of3

Agency			

SCO-582-3of3

[illegible]

Agency (1) Southeastern IL Univ. (2)

6	9	9

SCO-582-1of3

[illegible]

Agency Southeastern IL Univ. 699

SCO-582-2of3

[illegible]

Agency Southeastern IL Univ. 699

SCO-582-3of3

Account Description		Nearest Thousand									
		(A) Current Funds (B)		(C) Loan Funds	Endowment and (D) Similar Funds	(E) Unexpended	(F) Plant Funds (G) Renewals and Replacements	(H) Retirement of Indebtedness	(I) Investment in Plant	(J) Total	
		Unrestricted	Restricted								
<u>Transfers-additions (deductions)</u>											
Mandatory:											
871	Retirement of long-term obligations. (31)	<2850>						2850			
872	Student loan matching grant. . . (32)	<5>		5							
873	Renewals and replacements. . . (33)	<208>				208					
874	Other. (34)										
Non-mandatory:											
875	Transfers in from component units. (35)		400							400	
876	Operating transfers from primary government. (36)	130424	425			2248			7000	140097	
877	Transfers out to component units. (37)										
878	Operating transfers from primary government. (38)					<2248>				<2248>	
879	Other. (39)	<486>	37	14		435					
	Total transfers. (40)	126875	862	19		435	208	2850	7000	138249	
	Net increase (dec) for the year. . . (41)	<1618>	2257	<306>	7	<585>	459	<669>	42346	41891	
890	Fund balance June 30 prior year. (42)	13177	2935	5745	631	1085	1998	9624	338606	373801	
891	Cumulative effect for change in accounting principles. (43)	<7943>	<127>							<8070>	
	Fund balance June 30 current year. (44)	\$ 3616	5065	5439	638	500	2457	8955	380952	407622	
											SCO-582-3of3

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.83 1 of 7
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	STATEMENT OF CURRENT FUND REVENUES, EXPENDITURE AND OTHER CHANGES (SCO-583)	REVISION NUMBER
		01-001

**UNIVERSITY AND COLLEGE TRIAL BALANCE-
STATEMENT OF CURRENT FUND REVENUES,
EXPENDITURES AND OTHER CHANGES (SCO-583)**

PURPOSE

The purpose of the Statement of Current Fund Revenues, Expenditures and Other Changes form (Exhibit 27.20.83-A) is to collect the current fund revenue, expenditures and other changes in information to be reported in the State's Annual Financial Report.

This form is to be completed annually and sent to the Comptroller's Office. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The line items used on this reporting form come from NACUBO's recommendations in Part 5 of College & University Business Administration (1982) and the AICPA Industry Audit Guide Audits of Colleges and Universities. Universities and colleges which have not yet fully adopted the NACUBO categories should refer to the relevant sections of those two sources for guidance as to how specific lines from the University's Statement of Current Fund Revenues, Expenditures and Other Changes should be entered on the reporting form.

For individual accounts in either the unrestricted or restricted columns that increase or decrease from prior fiscal year by \$5 million or 20% (whichever is greater), a meaningful explanation must be attached to this form. Form SCO-510 may be used to explain the difference (See SAMS Manual Procedure 27.20.10).

CONTENTS

Refer to Exhibit 27.20.83-B.

REFERENCE

CONTENTS

(1)	Enter the official agency name.
(2)	Enter the three-digit Comptroller assigned agency number.
(3)	Enter the amount of "Tuition and fees" revenues per the corresponding account and column on the University's Statement of Current Funds.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.20.83 2 of 7
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 1994
PROCEDURE	STATEMENT OF CURRENT FUND REVENUES, EXPENDITURES AND OTHER CHANGES (SCO-583)	REVISION NUMBER
		95-001

REFERENCE

CONTENTS

(4)	Enter the amount of "Federal and local grants and contracts" revenues per the corresponding accounts on the University's Statement of Current Funds. If a combined governmental grant category is used by the University, the Federal, other states and local portion should be segregated and entered on (4).
(5)	Enter the amount of "State grants and contracts" revenues per the corresponding account on the University's Statement of Current Funds. If a combined governmental line is used by the University, the State portion should be segregated. The account should only be used where the University provides a good or service beyond federal or statutory requirements to the grantor. All other State grants should be recorded as "Operating Transfers-in" line (29), or "Operating Transfers from primary government" line (30).
(6)	Enter the amount of "Private gifts, grants and contracts" revenues per the corresponding account on the University's Statement of Current Funds.
(7)	Enter the amount of "Investment income" revenues per the corresponding accounts on the University's Statement of Current Funds. This account should include interest, dividends and rental income from investment assets.
(8)	Enter the amount of "Sales and services" revenues per the sum of all accounts of sales and services from: Educational Activities Auxiliary Enterprises Hospitals reported on the University's Statement of Current Funds.

Account Description		Nearest Thousand Current Funds																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								

Exhibit 27.20.83-B
(01-001)

(1)

Agency Southeastern IL Univ

$$\begin{array}{|c|c|c|} \hline & (2) & \\ \hline 6 & 9 & 9 \\ \hline \end{array}$$

[illegible]

State of Illinois
University and College Trial Balance -
Statement of Changes in Foundation
Fund Balances June 30, _____

Agency _____

Exhibit 27.20.84-A1
(01-001)

Account Description	Nearest Thousand					
	Current Funds		Loan Funds	Endowment and Similar Funds	Plant Funds	Total
	Unrestricted	Restricted				
<u>Expenditures and other deductions</u>						
845 Foundation expenditures.....						
855 Expended for plant facilities.....						
860 Retirement of long-term obligations.....						
862 Other.....						
Total expenditures and other deductions..						
Non-mandatory transfers.....						
Net increase (decrease) for the year.....						
890 Fund balance June 30 prior year.....						
891 Cumulative effect on prior years for change in accounting principles.....						
Fund balance June 30 current year.....						

State of Illinois
University and College Trial Balance -
Statement of Changes in Foundation
Fund Balances June 30, _____

Agency _____

Exhibit 27.20.84-A2
(01-001)

Account Description	Nearest Thousand					
	Current Funds		Loan Funds	Endowment and Similar Funds	Plant Funds	Total
	Unrestricted	Restricted				
<u>Expenditures and other deductions</u>						
845 Foundation expenditures.....						
855 Expended for plant facilities.....						
860 Retirement of long-term obligations.....						
862 Other.....						
Total expenditures and other deductions..						
Non-mandatory transfers.....						
Net increase (decrease) for the year.....						
890 Fund balance June 30 prior year.....						
891 Cumulative effect on prior years for change in accounting principles.....						
Fund balance June 30 current year.....						

Exhibit 27.20.84-B1
(01-001)

6	9	8

SCO-584 1 of 2

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE – PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.86 1 of 4
PROCEDURE	SCHEDULE OF CAPITAL DEVELOPMENT BOARD	EFFECTIVE DATE August 1, 1988
		REVISION NUMBER
	TRANSACTIONS AND BALANCES (SCO-586)	89-002

**UNIVERSITY AND COLLEGE
SCHEDULE OF CAPITAL DEVELOPMENT BOARD
TRANSACTIONS AND BALANCES (SCO-586)**

PURPOSE

The purpose of the Schedule of Capital Development Board (CDB) Transactions and Balances form (Exhibit 27.20.86-B) is to reconcile the activity between the CDB and the State universities to assure that the CDB activity is being properly recorded in the university GAAP package as well as the CDB's packages.

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

GENERAL

CDB construction on behalf of the university is not recorded by the CDB as an asset (work-in-progress, buildings, etc.) for statewide reporting purposes because the activity is for "university" funds rather than "governmental" fund activity. Therefore, in order to reflect the State's work-in-progress by the CDB for the State's universities, each university must record this activity in their respective GAAP packages. The CDB activity should also be recorded in the universities financial statements. SCO-586 will allow the Comptroller's Office to reconcile the differences, if any, between the universities financial statements and the universities GAAP package.

INSTRUCTIONS

Since the CDB activity for State universities is considered a transfer-out of "governmental" funds (GRF, Capital Development Fund, etc.), it must be picked up as a "transfer-in" rather than a "revenue/addition" by the universities for statewide reporting purposes. To support the amounts on the University and College Trial Balance-Balance Sheet (SCO-581) and University and College Trial Balance-Statement of Changes in Fund Balances (SCO-582), form SCO-567, "Interfund Transfers-Grantee Agency" must be completed. Since the current year amounts must agree with the CDB, the Comptroller's Office will enter transfers for the current year on SCO-567 and distribute the completed form to the university as soon as the information is available from CDB. Note

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.86 2 of 4
PROCEDURE	SCHEDULE OF CAPITAL DEVELOPMENT BOARD	EFFECTIVE DATE July 1, 2000
TRANSACTIONS AND BALANCES (SCO-586)		REVISION NUMBER 01-001

that the CDB amounts include accounts payable to outside contractors to be paid from subsequent years' appropriations and therefore, most likely will not agree with expenditures per SAMS records. Any transfers-in of prior years CDB construction, equipment, etc., in the current year GAAP package must be reflected on a separate SCO-567 prepared by the university.

The Comptroller's Office also cannot identify which fund or funds the CDB activity is recorded in the university's financial statements. Therefore, the fund number must be entered by the university on SCO-567. Likewise, if the activity is accounted for in more than one fund, the amount must be allocated to the separate funds and separate SCO-567's should be completed for each fund. (See numbers 3 and 4, below.)

CONTENTS

Refer to Exhibit 27.20.86-B.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name and Comptroller assigned number.
(3)	Enter the four-digit Comptroller plant fund name and number (i.e., either #1505 for the unexpended plant fund, #1506 for the renewal and replacement plant fund, #1507 for the retirement of indebtedness plant fund or #1508 for the investment in plant fund.)
(4)	Enter the amount of transfers-in supplied from the Comptroller's Office on form SCO-567. This amount is based on information supplied by the CDB for current year expenditures (including accounts payable) by the CDB on behalf of the university. Note that the plant fund number has not been entered on SCO-567. Also, if the CDB activity is accounted for in more than one fund, the amounts on the Comptroller's Office

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.86 3 of 4
PROCEDURE	SCHEDULE OF CAPITAL DEVELOPMENT BOARD	EFFECTIVE DATE July 1, 1996
	TRANSACTIONS AND BALANCES (SCO-586)	REVISION NUMBER 97-001

supplied SCO-567 should be allocated to the individual funds on separate SCO-567's by the university. (For example, if a portion of the expenditures per CDB are not capitalized and are accounted for as an addition and a deduction in the renewals and replacement plant fund (#1506), a separate SCO-567 should be completed for fund 1506.) The amount in (4) should agree with account #876 on SCO-582.

- (5) Enter prior years CDB activity which has not been recorded in prior years GAAP packages here. Include the amounts on a separate SCO-567 and specify that the activity is a transfer-in of prior years CDB activity. The amount in 5 should agree with account #810 on SCO-582.
- (6) Add (4) plus (5).
- (7) Enter the amount of transfers-in in 6 above that are included in the university balance sheet in any asset category.
- (8) Enter the amount included in (6) above that is not included in the university balance sheet due to the university not including CDB activity in its records until notification of title passage from the CDB.
- (9) Enter the amount included in (6) above that is not included in the university balance sheet because certain activity is considered "repair and maintenance" and therefore not capitalizable.
- (10) Enter the amount of (6) above that is not recorded on the university records because the university records do not

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.86 4 of 4
PROCEDURE	SCHEDULE OF CAPITAL DEVELOPMENT BOARD	EFFECTIVE DATE August 1, 1988
		REVISION NUMBER
	TRANSACTIONS AND BALANCES (SCO-586)	89-002

include the INCREASE in CDB accounts payable from prior year to current year for payments due vendor/contractors.

- (11) Enter the amount of transfers-in/additions per university records in excess of (6) above because the university CDB activity does not include the DECREASE in CDB accounts payable from the prior year to the current year for payments due vendor/contractors. NOTE THAT THIS IS A SUBTRACTION.
- (12) Enter any other reconciling item between the university financial statements and (6) above including an explanation of each item.
- (13) Enter (7) plus (8) plus (9) plus (10) minus (11) plus or minus (12).

State of Illinois

University and College -

Schedule of Capital Development Board

Transactions and Balances June 30, 20

Agency

Fund

Description	Nearest Thousand		
Total transfers-in from CDB to the university during the current year per CDB records included on SCO-567 and in GAAP package account #810 for plant funds.	\$		
Prior year CDB activity not recorded in prior year(s) GAAP packages or university records, transferred in currently (included on SCO-567 and in GAAP package accounts #810 for plant funds).			
Total transfers-in from CDB to the university in the current year included on SCO-567(s) and included in GAAP package accounts #810 and #877 for plant funds.	\$		
Reconciliation To Financial Statements:			
Amount of transfers-in, above, recorded as an asset (either construction-in-progress, buildings, equipment, etc.) on the university's balance sheet.	\$		
Amount of transfers-in, above, not capitalized on the university's balance sheet because:			
The university does not capitalize CDB construction-in-progress until notification of title passage from CDB.			
The university does not capitalize CDB activity which is considered "repair and maintenance"			
Amount of transfers-in/additions not recorded in the university records because the university records construction-in-progress based on CDB expenditures per SAMS (not including the increase in CDB accruals prior to current year.			
Amount of transfers-in/additions per university records in excess of transfers-in, above, because the university records work-in-progress based on expenditures per SAMS (not including the decrease in CDB accruals prior year to current year).	()		
Other reconciling items-add or (subtract)-			
Explain:			
Total (must equal total transfers-in per GAAP package, above).	\$		

State of Illinois

University and College -

Schedule of Capital Development Board

Transactions and Balances June 30, 200

(1)

Agency (2) Southeastern Ill. Univ. 699

Fund (3) Investment in Plant 1508

Description	Nearest Thousand		
Total transfers-in from CDB to the university during the current year per CDB records included on SCO-567 and in GAAP package account #810 for plant funds.	\$ (4) 7000		
Prior year CDB activity not recorded in prior year(s) GAAP packages or university records, transferred in currently (included on SCO-567 and in GAAP package accounts #810 for plant funds).	(5) 26000		
Total transfers-in from CDB to the university in the current year included on SCO-567(s) and included in GAAP package accounts #810 and #877 for plant funds.	\$ (6) 33000		
Reconciliation To Financial Statements:			
Amount of transfers-in, above, recorded as an asset (either construction-in-progress, buildings, equipment, etc.) on the university's balance sheet.	\$ (7)		
Amount of transfers-in, above, not capitalized on the university's balance sheet because:			
The university does not capitalize CDB construction-in-progress until notification of title passage from CDB.	(8) 31976		
The university does not capitalize CDB activity which is considered "repair and maintenance"	(9) 650		
Amount of transfers-in/additions not recorded in the university records because the university records construction-in-progress based on CDB expenditures per SAMS (not including the increase in CDB accruals prior to current year.	(10) 374		
Amount of transfers-in/additions per university records in excess transfers-in, above, because the university records work-in-progress based on expenditures per SAMS (not including the decrease in CDB accruals prior year to current year).	((11))		
Other reconciling items-add or (subtract)-	(12)		
Explain: _____			

Total (must equal total transfers-in per GAAP package, above).	\$ (13) 33000		
			SCO-586

Agency _____

[illegible]

June 30, 20 _____

(2)

6	9	9

[illegible]

Agency _____

Fund _____

[illegible]

Agency ⁽¹⁾ _____ ⁽²⁾

6	9	9

Fund ⁽³⁾ _____ ⁽⁴⁾

0	0	2	5

[illegible]

SCO-594

Agency ² Retirement System ³

6	9	9

Fund ⁴ ABC Retirement ⁵

1	3	0	0

		Nearest Thousand				
<u>Assets</u>						
105	Cash and cash equivalents.....	\$ ⑥ 6,000				
111	Investments.....	⑦ 610,000				
140	Other receivables, net.....	⑧ 75,000				
143	Due from other funds, net.....	⑨ 25,000				
146	Due from component units, net.....	⑩ 500				
149	Due from primary government, net.....	⑪				
170	Property, plant and equipment, net.....	⑫ 10,500				
	Total assets.....	\$ ⑬ 727,000				
<u>Liabilities</u>						
205	Accounts payable and accrued liabilities.....	\$ ⑭ 5,800				
210	Intergovernmental payables.....	⑮				
215	Due to other funds.....	⑯ 100				
216	Due to component units.....	⑰ 100				
217	Due to primary government	⑱				
230	Other liabilities.....	⑲				
253	Revenue bonds payable.....	⑳				
259	Other obligations.....	㉑				
	Total liabilities.....	\$ ㉒ 6,000				
312	Fund balance reserved for Employees' pension benefits and External investment pool participants.....	\$ ㉓ 721,000				

SCO-594

State of Illinois
Pension and Investment Trust Fund
Statement of Changes in Net Assets
June 30, _____

Agency _____

Fund _____

	Nearest Thousand				
<u>Additions</u>					
1008 Employer contributions.....	\$				
1009 Member contributions.....					
1010 Other contributions.....					
Total contributions.....					
1013 Participant's deposits.....					
1015 Interest and other investment income.....					
1016 Net appreciation (depreciation) of investments					
1017 Investment expense.....					
Net investment income.....					
1025 Other.....					
Total additions.....					
<u>Deductions</u>					
1040 Benefit payments and refunds.....					
1045 Participant's withdrawals.....					
1050 Interest.....					
1052 Distribution to pool investors.....					
1055 Depreciation.....					
1060 General and administration.....					
1065 Other.....					
Total deductions.....					
Net additions					
Beginning fund balance reserved for employees' pension benefits and external investment pool participants at July 1.....					
Ending fund balance reserved for employees' pension benefits and external investment pool participants at June 30.....	\$				

State of Illinois
Pension and Investment Trust Fund
Statement of Changes in Net Assets
June 30, 2000

Agency **ABC Retirement System**
Fund **ABC Retirement Fund**

	Nearest Thousand				
Additions					
1008 Employer contributions.....	\$ 500,000				
1009 Member contributions.....	180,000				
1010 Other contributions.....					
Total contributions.....	680,000				
1013 Participant's deposits.....					
1015 Interest and other investment income.....	100,000				
1016 Net appreciation (depreciation) of investments					
1017 Investment expense.....	(40,000)				
Net investment income.....	60,000				
1025 Other.....					
Total additions.....	740,000				
Deductions					
1040 Benefit payments and refunds.....	600,000				
1045 Participant's withdrawals.....					
1050 Interest.....					
1052 Distribution to pool investors.....					
1055 Depreciation.....	500				
1060 General and administration.....	6,500				
1065 Other.....					
Total deductions.....	607,000				
Net additions	133,000				
Beginning fund balance reserved for employees' pension benefits and external investment pool participants at July 1.....	588,000				
Ending fund balance reserved for employees' pension benefits and external investment pool participants at June 30.....	\$ 721,000				

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.50.10 1 of 97
SUB-SECTION	REFERENCE	EFFECTIVE DATE July 1, 2000
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	REVISION NUMBER 01-001

Purpose

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

Under the GASB Statement 14 criteria, the **primary government** includes all organizations that are legally part of the reporting entity. In the table that begins on page 3 of 97, agencies that are part of the primary government of the State of Illinois will be designated with the letters "PG" in bold type immediately after the agency name. Statement 14 also establishes the classification of **component unit** for those organizations for which elected officials of the primary government are financially accountable or whose exclusion would make the financial statements misleading or incomplete. In the table that begins on page 3 of 97, component units will be designated with the letters "CU" in bold type immediately after the agency name. To minimize confusion the "CU" designation is used only in those instances where a component unit is presented discretely (separately). Component units that are blended with (reported as part of) the primary government will be designated with the letters "PG".

FOOTNOTE REFERENCES

- A Form SCO-562 should be prepared providing information to the administering agency regarding interest accruals.
- B Information should be transmitted to Agency 422 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- C For GAAP reporting purposes, these foundations and associations report with the applicable University General Fund Package.
- E Fund was recently established. No fund type has been assigned.
- F Information should be transmitted to Agency 586 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- G Agency is required to prepare and submit GAAP basis financial statements to the Comptroller's Office annually (See Procedure 27.50.60).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 2 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

FOOTNOTE REFERENCES (continued)

- I GAAP reporting packages are completed "in-house" by Comptroller personnel in conjunction with agency fiscal personnel.
- J Information should be transmitted to Agency 416 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- K Information should be transmitted to Agency 676 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- L Information should be transmitted to Agency 493 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- M Information should be transmitted to Agency 482 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- N Information should be transmitted to Agency 684 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- O Information should be transmitted to Agency 532 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- P Information should be transmitted to Agency 427 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- Q Information should be transmitted to Agency 458 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- R Information should be transmitted to Agency 505 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- S Information should be transmitted to Agency 444 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- T Information should be transmitted to Agency 478 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- U Information should be transmitted to Agency 557 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.50.10 3 of 97
SUB-SECTION	REFERENCE	EFFECTIVE DATE July 1, 2000
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	REVISION NUMBER 01-001

FOOTNOTE REFERENCES (continued)

- V Information should be transmitted to Agency 420 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- W Information should be transmitted to Agency 340 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- X Information should be transmitted to Agency 444 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- Y Information should be transmitted to Agency 546 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- Z Information should be transmitted to Agency 201 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- AA The SCO-534 is the only GAAP reporting form required to be completed and submitted for this fund.

<u>Agency/Fund</u>			<u>Fund Categories</u>		
<u>Agency Number</u>	<u>Name</u>	<u>Fund Number</u>	<u>Governmental</u>	<u>Proprietary</u>	<u>Fiduciary</u>

LEGISLATURE

101	General Assembly (PG)	001 ^I	General		
	General Assembly				
	Operations Revolving Fund	196 ^I	Special Rev.		

LEGISLATIVE SUPPORT AGENCIES

103	Auditor General (PG)	001	General		
	Audit Expense Fund	342	Special Rev.		
105	Illinois Economic and Fiscal Commission (PG)	001 ^I	General		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 4 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

<u>Agency/Fund</u>			<u>Fund Categories</u>		
<u>Agency Number</u>	<u>Name</u>	<u>Fund Number</u>	<u>Governmental</u>	<u>Proprietary</u>	<u>Fiduciary</u>
LEGISLATIVE SUPPORT AGENCIES (Continued)					
107	Illinois Commission on Intergovernmental Cooperation (PG)	001 ^I	General		
	Intergovernment Coop- eration Conference Fund	254 ^I	Special Rev.		
108	Legislative Information System (PG)	001 ^I	General		
	General Assembly Computer Equipment Revolving Fund	155 ^I	Special Rev.		
109	Legislative Audit Commission (PG)	001 ^I	General		
110	Illinois Legislative Printing Unit (PG)	001 ^I	General		
112	Illinois Legislative Research Unit (PG)	001 ^I	General		
115	Legislative Reference Bureau (PG)	001 ^I	General		
	General Assembly Comptuer Equipment Revolving Fund	155 ^I	Special Rev.		
131 ^G	General Assembly Retirement System (PG)	001 ^I	General		
	State Pensions Fund	054 ^I	Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 5 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

<u>Agency/Fund</u>			<u>Fund Categories</u>		
<u>Agency Number</u>	<u>Name</u>	<u>Fund Number</u>	<u>Governmental</u>	<u>Proprietary</u>	<u>Fiduciary</u>

LEGISLATIVE SUPPORT AGENCIES (Continued)

131 ^G	General Assembly Retirement System (Continued)				
	General Assembly Retirement Fund	481			Pension
	General Assembly Retirement Excess Benefit Fund	786			Pension
140	Pension Laws Commission (PG)	001 ^I	General		
155	Legislative Space Needs Commission (PG)	001 ^I	General		
	Capital Development Fund	141 ^I	Capital Proj.		
167	Joint Committee on Administrative Rules (PG)	001 ^I	General		
	General Assembly Computer Equipment Revolving Fund	155 ^I	Special Rev.		

JUDICIAL

201	Supreme Court (PG)	001	General		
	Supreme Court Special State Projects	230	Special Rev.		
	Mandatory Arbitration	262	Special Rev.		
	Supreme Court Federal Projects Fund	269	Special Rev.		
	Foreign Language Interpreter Fund	597	Special Rev.		
	Court's Safekeeping Fund	1343			Agency

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 6 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
JUDICIAL (Continued)					
202	Attorney Registration and Disciplinary Commission (PG) Operating Fund	1102 ^I		Enterprise	
	Physical Assets and Replacement Fund	1103 ^I		Enterprise	
	Employees' Retirement Plan and Trust Fund	1104 ^I			Pension
203	Board of Admissions to the Bar (PG) Operating Fund	1105 ^I		Enterprise	
205	Clerk of the Supreme Court	001 ^Z	General		
215	Appellate Court District 1	001 ^Z	General		
225	Appellate Court District 2	001 ^Z	General		
235	Appellate Court District 3	001 ^Z	General		
245	Appellate Court District 4	001 ^Z	General		
255	Appellate Court District 5	001 ^Z	General		
265	Illinois Courts Commission	001 ^Z	General		

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 7 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
JUDICIAL (Continued)					
275 ^G	Judges Retirement System (PG)	001 ^I	General		
	State Pensions Funds	054 ^I	Special Rev.		
	Judges Retirement Fund	477			Pension
	Judges Retirement Excess Benefit Fund	787			Pension
285	Judicial Inquiry Board (PG)	001 ^I	General		
290	Office of the State Appellate Defender (PG)	001 ^I	General		
	Federal Trust Fund	117 ^I	Special Rev.		
	Special State Projects Fund	361 ^I	Special Rev.		
	Capital Litigation Trust Fund	614 ^E			
295	State's Attorneys Appellate Prosecutor (PG)	001	General		
	Special Federal Grant Projects Fund	090	Special Rev.		
	Capital Litigation Trust Fund	614 ^E			
	State's Attorneys Appellate Prosecutor County Fund	745	Special Rev.		
	Continuing Legal Education Trust Fund	844	Special Rev.		
	Narcotics Profit Forfeiture Fund	951	Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 8 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
ELECTED OFFICIALS					
310	Governor (PG)	001	General		
	Illinois Executive				
	Mansion Trust Fund	296	Special Rev.		
	Governor's Office of				
	Volunteer Resources				
	Federal Grant Fund	819	Special Rev.		
	Governor's Office				
	Federal Grant Fund	908	Special Rev.		
	Governor's Grant Fund	947	Special Rev.		
330	Lieutenant Governor (PG)	001 ¹	General		
	Keep Illinois Beautiful Fund	017	Special Rev.		
	Agriculture Premium Fund	045 ¹	Special Rev.		
	Federal Telecommunication and				
	Information Infrastructure				
	Assistance Program Fund	181 ¹	Special Rev.		
	Lieutenant Governor's				
	Federal Project Grant Fund	811 ¹	Special Rev.		
331	Illinois Distance Learning				
	Foundation (CU)				
	Illinois Distance Learning				
	Foundation Fund	1303	Special Rev.		
340	Attorney General (PG)	001	General		
	Illinois Gaming Law				
	Enforcement Fund	085	Special Rev.		
	Transient Merchants				
	Trust Fund	172			Agency
	Response Contractors				
	Indemnification Fund	213	Special Rev.		
	Asbestos Abatement Fund	224	Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 9 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

<u>Agency/Fund</u>			<u>Fund Categories</u>		
<u>Agency Number</u>	<u>Name</u>	<u>Fund Number</u>	<u>Governmental</u>	<u>Proprietary</u>	<u>Fiduciary</u>

ELECTED OFFICIALS (Continued)

340 Attorney General (Continued)

Attorney General's Financial Crime Prevention Fund	263	Special Rev.		
Statewide Grand Jury Prosecution Fund	525	Special Rev.		
Elderly Victim Fund	541	Special Rev.		
Attorney General Court Order and Voluntary Compliance Payments Project Fund	542	Special Rev.		
Illinois Charity Bureau Fund	549	Special Rev.		
Attorney General Whistleblower Reward and Protection Fund	600 ^E			
Capital Litigation Trust Fund	614 ^E			
State Whistleblower Reward and Protection Fund	703 ^E			
Tobacco Settlement Recovery Fund	733 ^E			
State Projects and Court Order Distribution Fund	801			Trust/Exp.
Attorney General's Grant Fund	901	Special Rev.		
Violent Crime Victims Assistance Fund	929	Special Rev.		
Attorney General Forfeited Property Administration Fund	967	Special Rev.		
Attorney General Federal Grant Fund	988	Special Rev.		
Consumer Trust Fund	1106			Trust/Exp.
Special Advance Fund	1108	General		
Investigation Advance Fund	1352 ^E			

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 10 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
ELECTED OFFICIALS (Continued)					
350 ^G	Secretary of State (PG)	001	General		
	Road Fund	011	Special Rev.		
	Motor Fuel Tax Fund	012	Special Rev.		
	Live and Learn Fund	026	General		
	Drivers Education Fund	031	Special Rev.		
	State Park's Fund	040 ^B	Special Rev.		
	Lobbyist Registration Administration Fund	044	Special Rev.		
	General Obligation Bond Retirement and Interest Fund	101	Debt Service		
	CDLIS/AAMVA Net Trust Fund	109	Special Rev.		
	Capital Development Fund	141	Capital Proj.		
	Retired Members of the Illinois Congressional Delegation Fund	149	Special Rev.		
	General Assembly Equipment Revolving Fund	155	Special Rev.		
	Motor Vehicle Theft Prevention Fund	156 ^Y	Special Rev.		
	Korean War Memorial Construction Fund	166	Special Rev.		
	Registered Limited Liability Partnership Fund	167	Special Rev.		
	Secretary of State Federal Projects Fund	176	Special Rev.		
	Violence Prevention Fund	184	Special Rev.		
	Secretary of State Special License Plate Fund	185	Special Rev.		
	Drunk and Drugged Driving Prevention Fund	276	Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 11 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
ELECTED OFFICIALS (Continued)					
350	Secretary of State (Continued)				
	Securities Investors				
	Education Fund	292	Special Rev.		
	Used Tire Management Fund	294	Special Rev.		
	Interagency Grant Fund	295	Special Rev.		
	Family Responsibility Fund	322	Special Rev.		
	Motor Vehicle Review				
	Board Fund	323	Special Rev.		
	Municipal Vehicle				
	Tax Liability Fund	324	Special Rev.		
	Securities Audit and				
	Enforcement Fund	362	Special Rev.		
	Department of Business Services				
	Special Operations Fund	363	Special Rev.		
	Secretary of State				
	Evidence Fund	374	Special Rev.		
	Corporate Franchise Tax				
	Refund Fund	380	General		
	Literary Advancement Fund	381	Special Rev.		
	Literary Services Fund	382	Special Rev.		
	Illinois Habitat Fund	391	Special Rev.		
	Protest Fund	401			Agency
	Common School Fund	412	General		
	State College and University				
	Trust Fund	417	Special Rev.		
	University Grant Fund	418	Special Rev.		
	Alternate Fuels Fund	422	Special Rev.		
	Safety Responsibility Fund	436			Agency
	Library Services Fund	470	Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 12 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
ELECTED OFFICIALS (Continued)					
350	Secretary of State (Continued)				
	Secretary of State Special				
	Services Fund	483	Special Rev.		
	Wildlife Prairie Park	504	Special Rev.		
	County D.A.R.E. Fund	506	Special Rev.		
	Municipal D.A.R.E. Fund	507	Special Rev.		
	Master Mason Fund	508	Special Rev.		
	Knights of Columbus Fund	509	Special Rev.		
	Illinois Fire Fighters'				
	Memorial Fund	510	Special Rev.		
	State D.A.R.E. Fund	511	Special Rev.		
	Illinois Civic Center Bond Fund	556 ^V	Capital Proj.		
	Illinois and Michigan				
	Canal Fund	570	Special Rev.		
	Off Highway Vehicle Trails Fund	574	Special Rev.		
	Police Memorial				
	Committee Fund	598	Special Rev.		
	Mammogram Fund	599	Special Rev.		
	Fund for Illinois' Future	611 ^E			
	Electronic Commerce Security				
	Certification Fund	620 ^E			
	Motor Vehicle License				
	Plate Fund	622 ^E			
	State Parking Facility				
	Maintenance Fund	782	Special Rev.		
	Cycle Rider Safety				
	Training Fund	863	Special Rev.		
	Secretary of State International				
	Registration Plan Fund	890			Agency
	Library Trust Fund	893	Special Rev.		
	State Construction				
	Account Fund	902	Special Rev.		
	Secretary of State Grant Fund	948	Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 13 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
ELECTED OFFICIALS (Continued)					
351	Secretary of State (Continued)				
	Park and Conservation Fund	962 ^B	Special Rev.		
	Vehicle Inspection Fund	963	Special Rev.		
	Build Illinois Bond Fund	971	Capital Proj.		
	Go-Back Fund	1110			Agency
	Special Advance Fund	1198	Special Rev.		
351	Illinois Literacy Foundation (CU)				
	Illinois Literacy Foundation Fund	1297	Special Rev.		
360	Comptroller (PG)	001	General		
	Agricultural Premium Fund	045	Special Rev.		
	Fire Prevention Fund	047	Special Rev.		
	Title III Social Security and Employment Service Fund	052 ^P	Special Rev.		
	Cemetery Consumer Protection Fund	096	Special Rev.		
	General Obligation Bond Retirement and Interest Fund	101	Debt Service		
	Comptroller's Audit Expense Revolving Fund	112	Special Rev.		
	Direct Deposit Administration Fund	200			Agency
	Social Security Administration Fund	204			Agency
	Kaskaskia Commons Permanent Fund	441			Trust/Non-Exp.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 14 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
ELECTED OFFICIALS (Continued)					
360	Comptroller (Continued)				
	Payroll Consolidation Fund	460 ^I			Agency
	Commercial Consolidation Fund	462 ^I			Agency
	Warrant Escheat Fund	485	General		
	State Federal Withholding Fund	512 ^{AA}	General		
	Comptroller's Administrative Fund	543	Special Rev.		
	State Off-Set Claims Fund	658 ^{AA}	General		
	Garnishment Fund	659			Agency
	State Lottery Fund	711 ^Q		Enterprise	
	State Parking Facility Maintenance Fund	782	Special Rev.		
	Bank and Trust Company Fund	795 ^R		Enterprise	
	U.S. Savings Bond Series EE Fund	827			Agency
370	Treasurer (PG)	001	General		
	Road Fund	011	Special Rev.		
	Food and Drug Safety Fund	014 ^A	Special Rev.		
	General Professional Dedicated Fund	022 ^A	Special Rev.		
	Group Home Loan Revolving Fund	025 ^A	Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 15 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
ELECTED OFFICIALS (Continued)					
370	Treasurer (Continued)				
	Drivers Education Fund	031	Special Rev.		
	Wildlife and Fish Fund	041 ^A	Special Rev.		
	Salmon Fund	042 ^A	Special Rev.		
	Unemployment Compensation Special Administration Fund	055 ^A	Special Rev.		
	State Employees Unemployment Benefit Fund	056 ^A			Trust/Exp.
	Illinois State Pharmacy Disciplinary Fund	057 ^A	Special Rev.		
	Radiation Protection Fund	067 ^A	Special Rev.		
	Natural Heritage Endowment Trust Fund	069 ^A			Trust/Non-Exp.
	Exxon Oil Overcharge Settlement Fund	079 ^A	Special Rev.		
	County Water Commission Tax Fund	084 ^A			Agency
	Non-Home Rule Municipal Retailer's Occupation Tax Fund	088 ^A			Agency
	Clean Air Act (CAA) Permit Fund	091 ^A	Special Rev.		
	Illinois State Medical Disciplinary Fund	093 ^A	Special Rev.		
	Cemetery Consumer Protection Fund	096 ^A	Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 16 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
ELECTED OFFICIALS (Continued)					
370	Treasurer (Continued)				
	Duquoin State Fair Harness Racing Trust Fund	098 ^A	Special Rev.		
	General Obligation Bond Retirement and Interest Fund	101	Debt Service		
	Illinois Civic Center Bond Retirement and Interest Fund	105 ^A	Debt Service		
	General Obligation Bond Rebate Fund	107	Special Rev.		
	Toxic Pollution Prevention Fund	111 ^A	Special Rev.		
	Employment Security Administration Fund	116 ^A	Special Rev.		
	State Appellate Defender Federal Trust Fund	117 ^A	Special Rev.		
	Illinois Rural Bond Bank Trust Fund	119 ^A		Enterprise	
	Hansen-Therkelsen Memorial Deaf Student College Fund	123 ^A			Trust/Exp.
	Workers Compensation Benefit Trust Fund	124 ^A			Trust/Exp.
	New Technology Recovery Fund	126 ^A	Special Rev.		
	Illinois Underground Utility Facility Fund	127 ^A	Special Rev.		
	Plugging and Restoration Fund	137 ^A	Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 17 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

<u>Agency/Fund</u>			<u>Fund Categories</u>		
<u>Agency Number</u>	<u>Name</u>	<u>Fund Number</u>	<u>Governmental</u>	<u>Proprietary</u>	<u>Fiduciary</u>
ELECTED OFFICIALS (Continued)					
370	Treasurer (Continued)				
	Home Rule Municipal Retailers Occupational Tax Fund	138 ^A			Agency
	Home Rule County Retailers Occupational Tax Fund	139 ^A			Agency
	Capital Development Fund	141	Capital Proj.		
	School Construction Fund	143	Capital Proj.		
	Explosives Regulatory Fund	145 ^A	Special Rev.		
	Aggregate Operations Regulatory Fund	146 ^A	Special Rev.		
	Coal Mining Regulatory Fund	147 ^A	Special Rev.		
	Registered CPA Administration and Disciplinary Fund	151 ^A	Special Rev.		
	Agrichemical Incident Response Trust Fund	153 ^A	Special Rev.		
	EPA Court Trust Fund	154 ^A			Trust/Exp.
	Motor Vehicle Theft Prevention Fund	156 ^A	Special Rev.		
	Interior Design Administration and Investigation Fund	157 ^A	Special Rev.		
	Natural Resources Fund	158 ^A	Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 18 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

<u>Agency/Fund</u>			<u>Fund Categories</u>		
<u>Agency Number</u>	<u>Name</u>	<u>Fund Number</u>	<u>Governmental</u>	<u>Proprietary</u>	<u>Fiduciary</u>
ELECTED OFFICIALS (Continued)					
370	Treasurer (Continued)				
	County Option Motor Fuel Tax Fund	190 ^A			Agency
	Local Government Health Insurance Reserve Fund	193 ^A		Enterprise	
	Landscape Architect's Administration and Investigation Fund	194 ^A	Special Rev.		
	Illinois Public Treasurer's Investment Pool Administrative Fund	195			Internal Svc.
	Illinois Bank Examiner's Education Fund	201 ^A	Special Rev.		
	Teacher Health Insurance Security Fund	203 ^A		Enterprise	
	Illinois Farmer and Agri-Business Loan Guarantee Fund	205 ^A		Enterprise	
	Self-Sufficiency Trust Fund	210 ^A			Trust/Exp.
	Response Contractors Indemnification Fund	213	Special Rev.		
	Brownfields Redevelopment Fund	214 ^A	Special Rev.		
	Professional Indirect Cost Fund	218 ^A	Special Rev.		
	State Crime Laboratory Fund	222 ^A	Special Rev.		
	Rural Diversification Revolving Fund	235 ^A	Special Rev.		
	Patent Copyright Fund	247 ^A	Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 19 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
ELECTED OFFICIALS (Continued)					
370	Treasurer (Continued)				
	Abandoned Mined Land				
	Reclamation Set-Aside	257 ^A	Special Rev.		
	Nurse Dedicated and				
	Professional Fund	258	Special Rev.		
	Optometric Licensing				
	and Disciplinary				
	Committee Fund	259 ^A	Special Rev.		
	Fish and Wildlife				
	Endowment Fund	260 ^A			Trust/Non-Exp.
	Underground Resource				
	Conservation Enforcement				
	Trust Fund	261 ^A	Special Rev.		
	Mandatory Arbitration				
	Fund	262 ^A	Special Rev.		
	State Rail Freight				
	Loan Repayment Fund	265 ^A	Special Rev.		
	Water Pollution Control				
	Revolving Fund	270 ^A	Special Rev.		
	Self Insurers Administration				
	Fund	274 ^A		Enterprise	
	Illinois Tax Increment				
	Fund	281 ^A	Special Rev.		
	Illinois Affordable				
	Housing Trust Fund	286	Special Rev.		
	Community Water Supply				
	Laboratory Fund	288 ^A	Special Rev.		
	State Furbearer Fund	293 ^A	Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 20 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

<u>Agency/Fund</u>			<u>Fund Categories</u>		
<u>Agency Number</u>	<u>Name</u>	<u>Fund Number</u>	<u>Governmental</u>	<u>Proprietary</u>	<u>Fiduciary</u>
ELECTED OFFICIALS (Continued)					
370	Treasurer (Continued)				
	Community MH/DD Service Provider Participation Fee Fund	325 ^A	General		
	County Hospital Services Fund	329 ^A	General		
	Treasurer's Rental Fee Fund	331	Special Rev.		
	Environmental Laboratory Certification Fund	336 ^A	Special Rev.		
	Metropolitan Pier and Exposition Authority Trust Fund	337 ^A			Agency
	Federal Home Investment Trust Fund	338	Special Rev.		
	Public Health Services Revolving Fund	340 ^A	Special Rev.		
	Care Provider Fund For Persons with Developmental Disability Fund	344 ^A	General		
	Long-Term Care Provider Fund	345 ^A	General		
	Hospital Provider Fund	346 ^A	General		
	Nursing Home Grant Assistance Fund	348 ^A	Special Rev.		
	State Pheasant Fund	353 ^A	Special Rev.		
	Securities Audit and Enforcement Fund	362 ^A	Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 21 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

<u>Agency/Fund</u>			<u>Fund Categories</u>		
<u>Agency Number</u>	<u>Name</u>	<u>Fund Number</u>	<u>Governmental</u>	<u>Proprietary</u>	<u>Fiduciary</u>
ELECTED OFFICIALS (Continued)					
370	Treasurer (Continued)				
	Drug Treatment Fund	368 ^A	Special Rev.		
	State Treasurer's Bank				
	Services Fund	373	General		
	McCormick Place Expansion				
	Project Fund	377 ^A	Special Rev.		
	Sexual Assault Services				
	Fund	389 ^A	Special Rev.		
	Illinois Habitat Endowment				
	Trust Fund	390 ^A			Trust/Non-Exp.
	Illinois Habitat Fund	391 ^A	Special Rev.		
	By-Product Material				
	Safety Fund	393 ^A	Special Rev.		
	Trauma Center Fund	397	Special Rev.		
	Protest Fund	401			Agency
	Public Building Fund	409 ^A		Internal Svc.	
	Common School Fund	412	General		
	Second Injury Fund	431 ^A	Special Rev.		
	Kaskaskia Commons				
	Permanent School Fund	441 ^A			Trust/Non-Exp.
	Illinois State Toll				
	Highway Revenue Fund	455 ^A		Enterprise	
	Teachers' Retirement				
	System Fund	473 ^A			Pension
	Illinois Municipal				
	Retirement Fund *	475			Agency
	Judges Retirement Fund	477 ^A			Pension
	State Employees' Retire-				
	ment System Fund	479 ^A			Pension
	General Assembly				
	Retirement Fund	481 ^A			Pension

* Not part of the financial reporting entity for GAAP reporting purposes.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 22 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
ELECTED OFFICIALS (Continued)					
370	Treasurer (Continued)				
	Early Intervention Services				
	Revolving Fund	502 ^A	Special Rev.		
	Wildlife Prairie Park Fund	504	Special Rev.		
	State Asset				
	Forfeiture Fund	514 ^A	Special Rev.		
	Federal Asset				
	Forfeiture Fund	520 ^A	Special Rev.		
	Illinois State Board				
	of Investments Fund	529 ^A			Pension
	Public Pension				
	Regulation Fund	546 ^A	Special Rev.		
	Drycleaner Environmental				
	Response Trust Fund	548	Special Rev.		
	Anti-Pollution Fund	551	Capital Proj.		
	Transportation Bond				
	Series A Fund	553	Capital Proj.		
	Transportation Bond				
	Series B Fund	554	Capital Proj.		
	Illinois Civic Center				
	Bond Fund	556 ^A	Capital Proj.		
	Prepaid Tuition				
	Trust Fund	557 ^A		Enterprise	
	School Technology				
	Revolving Fund	565 ^A	Special Rev.		
	Off-Highway Vehicle				
	Trails Fund	574	Special Rev.		
	Illinois Rural				
	Rehabilitation Fund	595 ^A	Special Rev.		
	Capital Litigation Trust Fund	614 ^E			

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 23 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
ELECTED OFFICIALS (Continued)					
370	Treasurer (Continued)				
	Transfer Tax Collection				
	Fund	615			Agency
	Matured Bond and Coupon				
	Fund	625	General		
	Municipal Economic				
	Development Fund	650 ^E			
	Coal Development Fund	653	Capital Proj.		
	College Savings Pool				
	Administration Trust Fund	668 ^E			
	Student Assistance				
	Commission Student				
	Loan Fund	676 ^A	Special Rev.		
	Rate Adjustment Fund	685 ^A	Special Rev.		
	Tobacco Settlement				
	Recovery Fund	733 ^E			
	R.T.A. Public Transportation				
	Tax Fund	741 ^A			Agency
	State Employees' Deferred				
	Compensation Plan Fund	755 ^A			Agency
	General Assembly Retirement				
	Excess Benefit Fund	786 ^A			Pension
	Judges Retirement Excess				
	Benefit Fund	787 ^A			Pension
	State Employees Retirement				
	Excess Benefit Fund	788 ^A			Pension
	Teachers Retirement System				
	Excess Benefit Fund	789 ^A			Pension

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 24 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

<u>Agency/Fund</u>			<u>Fund Categories</u>		
<u>Agency Number</u>	<u>Name</u>	<u>Fund Number</u>	<u>Governmental</u>	<u>Proprietary</u>	<u>Fiduciary</u>
ELECTED OFFICIALS (Continued)					
370	Treasurer (Continued)				
	Nuclear Safety Emergency Preparedness Fund	796	Special Rev.		
	State Projects and Court Order Distribution Fund	801 ^A			Trust Exp.
	Personal Property Tax Replacement Fund	802 ^A	Special Rev.		
	R.T.A. Sales Tax Trust Fund	812 ^A			Agency
	Estate Tax Collections Distributive Fund	815	Special Rev.		
	Illinois State Dental Disciplinary Fund	823 ^A	Special Rev.		
	Metro-East Mass Transit District Tax Fund	841 ^A			Agency
	Real Estate Research and Education Fund	849 ^A	University		
	Real Estate License Administration Fund	850 ^A	Special Rev.		
	Domestic Violence Shelter and Service Fund	865 ^A	Special Rev.		
	Municipal Automobile Renting Tax Fund	868 ^A			Agency
	County Automobile Renting Tax Fund	869 ^A			Agency
	Traffic and Criminal Conviction Surcharge Fund	879 ^A	Special Rev.		

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 25 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

<u>Agency/Fund</u>			<u>Fund Categories</u>		
<u>Agency Number</u>	<u>Name</u>	<u>Fund Number</u>	<u>Governmental</u>	<u>Proprietary</u>	<u>Fiduciary</u>
ELECTED OFFICIALS (Continued))					
370	Treasurer (Continued)				
	Sheffield February 1982				
	Agreed Order Fund	882 ^A			Trust/Exp.
	Design Professional				
	Administration and				
	Investigation Fund	888 ^A	Special Rev.		
	Petroleum Violation Fund	900 ^A	Special Rev.		
	State Construction				
	Account Fund	902	Special Rev.		
	Health Insurance				
	Reserve Fund	907 ^A		Internal Svc.	
	County Vehicle				
	Replacement Tax Fund	916 ^A			Agency
	Replacement Vehicle				
	Tax-Municipal Trust				
	Fund	917 ^A			Agency
	Violent Crime Victims				
	Assistance Fund	929	Special Rev.		
	State Treasurer Court				
	Ordered Escrow Fund	932	Special Rev.		
	Child Abuse				
	Prevention Fund	934 ^A	Special Rev.		
	Rail Freight Loan				
	Repayment Fund	936 ^A	Special Rev.		
	Hearing Instrument Dispenser				
	Examining and Disciplinary				
	Fund	938 ^A	Special Rev.		
	Group Self-Insurers'				
	Insolvency Fund	939 ^A			Trust/Exp.
	Self-Insured Security				
	Fund	940 ^A			Trust/Exp.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 26 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
ELECTED OFFICIALS (Continued)					
370	Treasurer (Continued)				
	Radioactive Waste				
	Facility Closure and				
	Compensation Fund	943 ^A	Special Rev.		
	State Migratory Waterfowl				
	Stamp Fund	953 ^A	Special Rev.		
	Illinois State Podiatric				
	Disciplinary Fund	954	Special Rev.		
	Child Support Enforcement				
	Trust Fund	957 ^A	Special Rev.		
	Build Illinois Fund	960	Special Rev.		
	Build Illinois Bond				
	Retirement and Interest				
	Fund	970 ^A	Debt Service		
	Build Illinois Bond Fund	971	Capital Proj.		
	Build Illinois Capital				
	Revolving Loan Fund	973 ^A	Special Rev.		
	Illinois Equity Fund	974 ^A	Special Rev.		
	Large Business Attraction Fund	975 ^A	Special Rev.		
	Deferred Lottery Prize				
	Winners Trust Fund	978 ^A			Agency
	Illinois Beach Marina				
	Fund	982 ^A	Special Rev.		
	Public Infrastructure				
	Construction Loan				
	Revolving Fund	993 ^A	Special Rev.		
	Illinois Agricultural				
	Loan Guarantee Fund	994 ^A		Enterprise	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 27 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
ELECTED OFFICIALS (Continued)					
370	Treasurer (Continued)				
	Educational Labor				
	Relations Board Fair				
	Share Trust	996 ^A			Agency
	Illinois Public Treasurers'				
	Investment Pool Fund	1111			Investment Tr.
	Pilot Mortgage				
	Local Fund	1267	General		
	Treasurer's Securities				
	in Safekeeping	1333			Agency
	College Savings Pool Fund	1668 ^E			
371	Community Development				
	Finance Corporation Fund *	1300		Enterprise	
CIVIL ADMINISTRATIVE CODE DEPARTMENTS					
402	Aging (PG)	001	General		
	Services for Older				
	Americans Fund	618	Special Rev.		
	Department on Aging				
	Special Projects Fund	830	Special Rev.		
406 ^G	Agriculture (PG)	001	General		
	Illinois Department of				
	Agriculture Laboratory				
	Services Revolving Fund	024	Special Rev.		
	Agricultural Premium				
	Fund	045	Special Rev.		

* Not part of the financial reporting entity for GAAP reporting purposes.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 28 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

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

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

406	Agriculture (Continued)				
	Duquoin State Fair				
	Harness Racing Trust				
	Fund	098		Special Rev.	
	Capital Development				
	Fund	141		Capital Proj.	
	Agrichemical Incident				
	Response Trust Fund	153		Special Rev.	
	Weights and Measures				
	Fund	163		Special Rev.	
	Fair and Exposition				
	Fund	245		Special Rev.	
	Horse Racing Tax				
	Allocation Fund	253		Special Rev.	
	Motor Fuel and Petro-				
	leum Standards Fund	289		Special Rev.	
	Fertilizer Control Fund	290		Special Rev.	
	Feed Control Fund	369		Special Rev.	
	Livestock Management				
	Facilities Fund	430		Special Rev.	
	Illinois State Fair				
	Fund	438		Special Rev.	
	Agricultural Marketing				
	Services Fund	439		Special Rev.	
	Agricultural Master				
	Fund	440		Special Rev.	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 29 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

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

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

406	Agriculture (Continued)			
	Wholesome Meat Fund	476	Special Rev.	
	Pesticide Control Fund	576	Special Rev.	
	Illinois Rural			
	Rehabilitation Fund	595	Special Rev.	
	State Co-operative Extension			
	Service Trust Fund	602		Agency
	Conservation 2000 Fund	608	General	
	Conservation 2000 Projects			
	Fund	609		Agency
	Illinois Racing Quarterhorse			
	Breeders Fund	631 ^E		
	Illinois Aquaculture			
	Development Fund	634 ^E		
	Agriculture Pesticide			
	Control Act Fund	689	Special Rev.	
	Illinois Standardbred			
	Breeders Fund	708	Special Rev.	
	Illinois Thoroughbred			
	Breeders Fund	709	Special Rev.	
	Commodity Trust Fund	824		Trust/Exp.
	Agriculture Federal			
	Projects Fund	826	Special Rev.	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.50.10 30 of 97
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	REVISION NUMBER
		01-001

<u>Agency/Fund</u>		<u>Fund Categories</u>		
<u>Agency</u>		<u>Fund</u>		
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Governmental</u>	<u>Proprietary</u> <u>Fiduciary</u>

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

406	Agriculture (Continued)			
	State Fair Promotional			
	Activities Fund	835	Special Rev.	
	Centennial Farm Signs			
	Fund	1112	Special Rev.	
	Illinois Colt Stakes/ Championship Purse			
	Fund	1113	Special Rev.	
	Agricultural Products			
	Promotion Fund	1114	Special Rev.	
	Surety Bond Fund	1115		Agency
	Grain Indemnity Trust			
	Fund	1116		Trust/Exp.
	Carcass Evaluation Fund	1218		Trust/Exp.
	European Office Fund	1232	Special Rev.	
	Hong Kong Office Fund	1233	Special Rev.	
	Ask Illinois First Fund	1234	Special Rev.	
	Canadian Office Fund	1270	Special Rev.	
	Illinois Agriculture Youth			
	Institute Fund	1285	Special Rev.	
	White Experimental			
	Farm Fund	1335	Special Rev.	
	Agricultural Surveys Fund	1340	Special Rev.	
	State Fair Promotional			
	Activities	1350	Special Rev.	
	Zell Farm Fund	1351 ^E		

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 31 of 97

SUB-SECTION	REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund		Fund Categories			
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)					
407	Illinois Grain Insurance Corporation (CU) Illinois Grain Insurance Fund	1205	Special Rev.		
416 ^G	Central Management Services (PG) Road Fund Capital Projects Fund Local Government Health Insurance Reserve Fund Flexible Spending Account Fund Teacher Health Insurance Security Fund State Police Vehicle Fund State Garage Revolving Fund Statistical Services Revolving Fund Paper and Printing Revolving Fund Communications Revolving Fund Facilities Management Fund Workers' Compensation Revolving Fund	001 011 141 193 202 203 246 ^L 303 304 308 312 314 332	General Special Rev. Capital Proj. Special Rev. Special Rev.	Enterprise Enterprise Internal Svc. Internal Svc. Internal Svc. Internal Svc.	Agency

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.50.10 32 of 97
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	REVISION NUMBER
		01-001

<u>Agency/Fund</u>		<u>Fund Categories</u>		
<u>Agency</u>	<u>Fund</u>	<u>Governmental</u>	<u>Proprietary</u>	<u>Fiduciary</u>
<u>Number</u>	<u>Name</u>	<u>Number</u>		

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

416 Central Management Services (Continued)

Minority and Female				
Business Enterprise Fund	352	Special Rev.		
CMS Special State Projects				
Trust Fund	371 ^I	Special Rev.		
Group Insurance				
Premium Fund	457			Agency
Community College Health				
Insurance Security Fund	577		Enterprise	
State Employees Deferred				
Compensation Plan Fund	755			Agency
Wireless Service				
Emergency Fund	612 ^E			
Wireless Carrier				
Reimbursement Fund	613 ^E			
State Surplus Property				
Revolving Fund	903		Internal Svc.	
Health Insurance Re-				
serve Fund	907		Internal Svc.	
Special Events Revolving				
Fund	989	Special Rev.		
COP Lease Payment Fund	1254	Capital Proj.		
ESCO COP Debt Service Fund	1255	Debt Service		
FY95 COP Lease				
Payment Fund	1315	Capital Proj.		
DPA COP Capital				
Project Fund	1327	Capital Proj.		

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.50.10 33 of 97
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	REVISION NUMBER
		01-001

<u>Agency/Fund</u>		<u>Fund Categories</u>
<u>Agency</u>	<u>Fund</u>	
<u>Number</u>	<u>Name</u>	<u>Governmental</u> <u>Proprietary</u> <u>Fiduciary</u>

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

416	Central Management Services (Continued)		
	DPA COP Debt		
	Service Fund	1328	Debt Service
	EPA COP Capital		
	Project Fund	1329	Capital Proj.
	EPA COP Debt		
	Service Fund	1330	Debt Serv.
	State Employees Deferred		
	Compensation		
	Administrative Fund	1603	Enterprise
418 ^G	Children and Family		
	Services (PG)	001	General
	Department of Children		
	and Family Services		
	Training Fund	094	Special Rev.
	C&FS Childrens Services		
	Fund	220	Special Rev.
	Child Sexual Abuse Fund	383	Special Rev.
	C&FS Federal Projects		
	Fund	566	Special Rev.
	C&FS Special Purpose		
	Fund	582	Special Rev.
	C&FS Refugee Assistance		
	Fund	684	Special Rev.
	Child Abuse Prevention		
	Fund	934	Special Rev.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 34 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

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

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

418 Children and Family Services (Continued)

Katherine F. Schaffner

Bequest Fund	1117	Trust/Exp.

Bail Bond Funds	1119	Trust/Exp.

Children and Family

Benefit Funds	1121	Trust/Exp.

Children's Trust Funds	1122	Agency

General Purpose Funds	1123	Trust/Exp.

Eloise Young Memorial

Trust Fund	1124	Trust/Exp.

Herrick House

Children's Center

Bequest Fund	1207	Trust/Exp.

Family Reunification

Fund	1226	Trust/Exp.

Rockford Region Special

Needs Fund	1237	Trust/Exp.

420 Commerce and Community
Affairs (PG)

001	General

Economic Research and

Information Fund	023	Special Rev.

Agricultural Premium Fund	045	Special Rev.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 35 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

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

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

420 Commerce and Community Affairs (Continued)

Solid Waste Management

Fund	078	Special Rev.

Exxon Oil Overcharge

Settlement Fund	079	Special Rev.

Federal Job Training

Information Systems

Revolving Fund	083	Special Rev.

Illinois Civic Center

Bond Retirement and

Interest Fund	105	Debt Service

New Technology

Recovery Fund	126	Special Rev.

Capital Development Fund	141	Capital Proj.

Solid Waste Management

Revolving Loan Fund	171	Special Rev.

Federal Telecommunications
and Information Infrastructure

Assistance Program Fund	181 ¹	Special Rev.

Tourism Attraction

Development Matching

Grant Fund	234	Special Rev.

Rural Diversification

Revolving Fund	235	Special Rev.

Used Tire Management

Fund	294	Special Rev.

Illinois-European

Small Business Environmental

Assistance Fund	387	Special Rev.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 36 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

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

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

420 Commerce and Community Affairs (Continued)

Urban Planning and Assistance Fund	404	Special Rev.
DCCA Projects Fund	419	Special Rev.
Alternate Fuels Fund	422	Special Rev.
Illinois Community College Board Fund	519 ^N	Special Rev.
Grape and Wine Resource Council Fund	530	Special Rev.
Supplemental Low Income Energy Assistance Fund	550	Special Rev.
Workforce Development Fund	552	Special Rev.
Illinois Civic Center Bond Fund	556	Capital Proj.
Removable Energy Resources Trust Fund	564	Special Rev.
Economic Development Marketing Grants Fund	565	Special Rev.
Energy Efficiency Trust Fund	571	Special Rev.
Port Development Revolving Fund	601	Special Rev.
Energy Assistance Contribution Fund	610 ^E	
Fund for Illinois' Future	611 ^E	
International Tourism Fund	621 ^E	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 37 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

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

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

420 Commerce and Community Affairs (Continued)

Local Government Affairs

Federal Trust Fund	636	Special Rev.

Small Business

Incubator Fund	645 ^E	

Coal Development Fund	653	Capital Proj.

SBE CETA and Job

Training Partnership

Act Fund	656 ^F	Special Rev.

Federal Industrial

Services Fund	726	Special Rev.

Energy Administration Fund	737	Special Rev.

Tourism Promotion Fund	763	Special Rev.

Institute of Natural

Resources Federal

Projects Grant Fund	820	Special Rev.

Institute of Natural

Resources Special

Projects Fund	834	Special Rev.

Environmental Protection

Trust Fund	845	Special Rev.

Federal Moderate Rehabilitation

Housing Fund	851	Special Rev.

Federal Energy Fund	859	Special Rev.

Low Income Home Energy

Assistance Block Grant Fund	870	Special Rev.

Community Services

Block Grant Fund	871	Special Rev.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.50.10 38 of 97
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	REVISION NUMBER
		01-001

<u>Agency/Fund</u>		<u>Fund Categories</u>
<u>Agency</u>	<u>Fund</u>	
<u>Number</u>	<u>Name</u>	<u>Governmental</u> <u>Proprietary</u> <u>Fiduciary</u>

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

420 Commerce and Community Affairs (Continued)

Community Development/Small

Cities Block Grant Fund	875	Special Rev.

Intra-agency Services Fund	883	Special Rev.

Petroleum Violation Fund	900	Special Rev.

Job Training

Partnership Fund	913	Special Rev.

Coal Technology

Development Assistance Fund	925	Special Rev.

Technology Innovation and

Commercialization Fund	955	Special Rev.

Local Tourism Fund	969	Special Rev.

Build Illinois Bond Fund	971	Capital Proj.

Build Illinois Purposes

Fund	972	Special Rev.

Build Illinois Capital

Revolving Loan Fund	973	Special Rev.

Illinois Equity Fund	974	Special Rev.

Large Business

Attraction Fund	975	Special Rev.

International and

Promotional Fund	984	Special Rev.

Public Infrastructure

Construction Loan Revolving Fund	993	Special Rev.

Civic Center Bond

Trustee Account Fund	1230	Debt Service

DCCA Safekeeping Fund	1345	Agency

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 39 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)					
422	Natural Resources (PG)	001	General		
	State Boating Act Fund	039	Special Rev.		
	State Parks Fund	040	Special Rev.		
	Wildlife and Fish Fund	041	Special Rev.		
	Salmon Fund	042	Special Rev.		
	Natural Heritage				
	Endowment Trust Fund	069			Tr/Non-Exp.
	UIC Fund	077	Special Rev.		
	Forest Reserve Fund	086			Agency
	General Obligation Bond				
	Retirement and Interest Fund	101	Debt Service		
	Toxic Pollution				
	Prevention Fund	111	Special Rev.		
	Plugging and Restoration				
	Fund	137	Special Rev.		
	Capital Development Fund	141	Capital Proj.		
	Explosives Regulatory				
	Fund	145	Special Rev.		
	Aggregate Operations				
	Regulatory Fund	146	Special Rev.		
	Coal Mining Regulatory				
	Fund	147	Special Rev.		
	Natural Resources Fund	158	Special Rev.		
	Patent and Copyright Fund	247	Special Rev.		
	Blue Waters Ditch Flood				
	Control Projects Fund	252			Agency

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.50.10 40 of 97
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	REVISION NUMBER
		01-001

<u>Agency/Fund</u>		<u>Fund Categories</u>		
<u>Agency Number</u>	<u>Name</u>	<u>Fund Number</u>	<u>Governmental</u>	<u>Proprietary</u> <u>Fiduciary</u>
CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)				
422	Natural Resources (Continued)			
	Horse Racing Tax			
	Allocation Fund	253	Special Rev.	
	Abandoned Mined Land			
	Reclamation Set-Aside			
	Fund	257	Special Rev.	
	Fish and Wildlife			
	Endowment Fund	260		Tr/Non-Exp.
	Underground Resource			
	Conservation Enforcement			
	Trust Fund	261	Special Rev.	
	State Furbearer Fund	293	Special Rev.	
	Used Tire Management Fund	294	Special Rev.	
	Natural Areas Acquisition			
	Fund	298	Special Rev.	
	Open Space Lands			
	Acquisition and			
	Development Fund	299	Special Rev.	
	State Pheasant Fund	353	Special Rev.	
	Abandoned Mined Lands			
	Reclamation Council			
	State Projects Fund	358	Special Rev.	
	Natural Heritage Fund	375	Special Rev.	
	Illinois Habitat Endowment			
	Trust Fund	390		Tr/Non-Exp.
	Illinois Habitat Fund	391	Special Rev.	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 41 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

<u>Agency/Fund</u>		<u>Fund Categories</u>		
<u>Agency Number</u>	<u>Name</u>	<u>Fund Number</u>	<u>Governmental</u>	<u>Proprietary</u> <u>Fiduciary</u>

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

422 Natural Resources (Continued)

Illinois and Michigan Flood Control Land Lease Fund	443		Agency
Land and Water Recrea- tion Fund	465	Special Rev.	
Canal Fund	570	Special Rev.	
Petroleum Resources Revolving Fund	573	Special Rev.	
Off Highway Vehicle Trails Fund	574	Special Rev.	
Open Lands Loan Fund	604 ^E		
Conservation 2000 Fund	608	General	
Conservation 2000 Projects Fund	609	Capital Proj.	
Fund for Illinois' Future	611 ^E		
Federal Title IV Fire Protection Assistance Fund	670	Special Rev.	
Federal Surface Mining Control and Reclamation Fund	765	Special Rev.	
Hazardous Waste Research Fund	840	Special Rev.	
National Flood Insurance Program Fund	855	Special Rev.	
Land Reclamation Fund	858	Special Rev.	
Snowmobile Trail Establishment Fund	866	Special Rev.	
DNR Special Projects Fund	884	Special Rev.	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.50.10 42 of 97
SUB-SECTION	REFERENCE	
		EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	REVISION NUMBER
		01-001

<u>Agency/Fund</u>			<u>Fund Categories</u>		
<u>Agency Number</u>	<u>Name</u>	<u>Fund Number</u>	<u>Governmental</u>	<u>Proprietary</u>	<u>Fiduciary</u>
CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)					
422	Natural Resources (Continued)				
	Water Resources Federal				
	Projects Trust Fund	887	Special Rev.		
	DNR Federal				
	Projects Fund	894	Special Rev.		
	Illinois Forestry				
	Development Fund	905	Special Rev.		
	Illinois Wildlife				
	Preservation Fund	909	Special Rev.		
	Natural Resources In-				
	formation Fund	914	Special Rev.		
	J.J. Wolfe Memorial for				
	Conservation				
	Investigation Fund	931			Trust/Exp.
	State Migratory Waterfowl				
	Stamp Fund	953	Special Rev.		
	Park and Conservation				
	Fund	962	Special Rev.		
	Build Illinois Bond Fund	971	Capital Proj.		
	Build Illinois Purposes				
	Fund	972	Special Rev.		
	Illinois Beach Marina				
	Fund	982	Special Rev.		
	Abandoned Mined Lands				
	Reclamation Council				
	Federal Trust	991	Special Rev.		
	Investigative Cash Fund	1204			Trust/Exp.
	Mines and Minerals				
	Security Trust Fund	1332			Agency

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.50.10 43 of 97
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	REVISION NUMBER
		01-001

<u>Agency/Fund</u>		<u>Fund Categories</u>		
<u>Agency Number</u>	<u>Name</u>	<u>Fund Number</u>	<u>Governmental</u>	<u>Proprietary</u> <u>Fiduciary</u>

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

423	Illinois Conservation Foundation (CU)			
	Illinois Conservation Foundation Fund	1313	Special Rev.	
426 ^G	Corrections (PG)	001	General	
	Working Capital Revolving Fund	301		Internal Svc.
	Secure Residential Youth Care Facility Fund	330	Special Rev.	
	Department of Corrections Reimbursement Fund	523	Special Rev.	
	Department of Corrections Education Fund	603	Special Rev.	
	Commissary Funds	1127		Enterprise
	Resident's and Employee's Benefit Funds	1129	Special Rev.	
	Resident's Trust Fund	1131		Agency
427 ^G	Employment Security (PG)	001	General	
	Road Fund	011	Special Rev.	
	Title III Social Security and Employment Service Fund	052	Special Rev.	
	Unemployment Compensation Special Administration Fund	055	Special Rev.	
	State Employees Unemployment Benefit Fund	056		Trust/Exp.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 44 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund		Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary
			Fiduciary	
CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)				
427	Employment Security (Continued)			
	Employment Security			
	Administration Fund	116	Special Rev.	
	IMSA Income Fund	768	Special Rev.	
	Special Programs Fund	1136		Agency
	Unemployment Compensation			
	Trust Fund	1138		Trust/Exp.
438	Financial Institutions (PG)	001	General	
	Financial Institution			
	Fund	021	Special Rev.	
	State Pensions Fund	054	Special Rev.	
	Credit Union Fund	243	Special Rev.	
	Unclaimed Property			
	Trust Fund	482		Trust/Exp.
	Depository Fund	1132		Agency
	Liquidated Currency			
	Exchange Fund	1133		Agency
442	Human Rights (PG)	001	General	
	Special Projects			
	Division Fund	607	Special Rev.	
444 ^G	Human Services (PG)	001	General	
	Prevention and Treatment			
	of Alcoholism and Substance			
	Abuse Block Grant Fund	013	Special Rev.	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.50.10 45 of 97
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	REVISION NUMBER
		01-001

<u>Agency/Fund</u>		<u>Fund Categories</u>		
<u>Agency</u>		<u>Fund</u>		
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Governmental</u>	<u>Proprietary</u> <u>Fiduciary</u>

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

444	Human Services (Continued)			
	Group Home Loan			
	Revolving Fund	025	Special Rev.	
	Illinois Veterans'			
	Rehabilitation Fund	036	Special Rev.	
	Mental Health Fund	050	Special Rev.	
	Maternal and Child			
	Health Services Fund	062	Special Rev.	
	Public Health			
	Services Fund	063	Special Rev.	
	Child Care and			
	Development Fund	066	Special Rev.	
	Vocational Rehabilitation			
	Fund	081	Special Rev.	
	Assistance to the			
	Homeless Fund	100	General	
	Hansen-Therkelsen Memorial			
	Deaf Student College Fund	123		Trust/Exp.
	Youth Alcoholism and			
	Substance Abuse			
	Prevention Fund	128	Special Rev.	
	Self-Sufficiency			
	Trust Fund	210		Trust/Exp.
	Persons with Developmental			
	Disability Fund	211	Special Rev.	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 46 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

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

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

444	Human Services (Continued)			
	Response Contractors			
	Indemnification Fund	213	Special Rev.	
	Mental Health Accounts			
	Receivable Trust Fund	223	Special Rev.	
	Drunk and Drugged Driving			
	Prevention Fund	276	Special Rev.	
	Community MH/DD Services			
	Provider Participation			
	Fee Fund	325	General	
	Federal National Community			
	Services Fund	343	Special Rev.	
	Care Provider Fund for			
	Persons with Develop-			
	mental Disability	344	General	
	Employment and Training Fund	347	Special Rev.	
	Drug Treatment Fund	368	Special Rev.	
	Sexual Assault			
	Services Fund	389	Special Rev.	
	Special Purposes			
	Trust Fund	408	Special Rev.	
	Public Assistance Recoveries			
	Trust Fund	421		Agency
	State Projects Fund	448	Special Rev.	
	Old Age Survivors			
	Insurance Fund	495	Special Rev.	
	Early Intervention			
	Services Revolving Fund	502	Special Rev.	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 47 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

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

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

444 Human Services **(PG)** (Continued)

Domestic Violence Abuser Services Fund	528	Special Rev.
American Diabetes Association Fund	531	Special Rev.
Mental Health Research Fund	532	Special Rev.
Children's Cancer Fund	533	Special Rev.
Electronic Benefits Transfer Fund	540	Special Rev.
C&FS Federal Projects Fund	566	Special Rev.
DHS Federal Projects Fund	592	Special Rev.
C&FS Local Effort Day Care Program Fund	616	Special Rev.
DHS State Projects Fund	642 ^E	
Alcoholism and Substance Abuse Fund	646	Special Rev.
DMH/DD Federal Projects Fund	662	Special Rev.
Illinois Equal Justice Fund	671 ^E	
Homeless Prevention Fund	672 ^E	
DMH/DD Private Resources Fund	690	Special Rev.
U.S.D.A. Women, Infants and Children Fund	700	Special Rev.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 48 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

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

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

444 Human Services (Continued)

Local Initiative Fund	762	Special Rev.
Rehabilitation Services Elementary and Second- ary Education Act Fund	798	Special Rev.
Tobacco Settlement Recovery Fund	733 ^E	
Public Health Federal Projects Fund	838	Special Rev.
Domestic Violence Shelter and Service Fund	865	Special Rev.
Maternal and Child Health Services Block Grant Fund	872	Special Rev.
Preventive Health and Health Services Block Grant Fund	873	Special Rev.
Community Mental Health Services Block Grant Fund	876	Special Rev.
Public Health Special State Projects Fund	896	Special Rev.
Youth Drug Abuse Prevention Fund	910	Special Rev.
Juvenile Justice Trust Fund	911	Special Rev.
DHS Recoveries Trust Fund	921 ^E	
Social Services Block Grant Fund	935	
Other Special Trusts Fund	1139	Special Rev.

Agency

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 49 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

Agency/Fund		Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary
				Fiduciary
CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)				
444	Human Services (Continued)			
	Commissary Funds	1140		Enterprise
	Federal Grant Funds	1141	Special Rev.	
	Resident's Trust Funds	1143		Agency
	Rehabilitation Funds	1144	Special Rev.	
	DORS Agency Funds	1147		Agency
	DORS Special Revenue Funds	1149	Special Rev.	
	DORS Expendable Trust Funds	1150		Trust/Exp.
	Living Skills Fund	1214	General	
	Food Stamp and Commodity Fund	1245	Special Rev.	
	Patient Travel Trust Fund	1247	General	
	WIC Redemption Fund	1271	Special Rev.	
	Burr Bequest Fund	1272		Tr/Non-Exp.
	Protective Payee Fund	1304	General	
	DHS/Emergency Revolving Fund	1346	General	
	Public Assistance Recoveries Trust Fund	1420	Special Rev.	
446	Insurance (PG)	001	General	
	Fire Prevention Fund	047	Special Rev.	
	Insurance Premium Tax Refund Fund	378 ^E		
	Senior Health Insurance Program Fund	396	Special Rev.	
	Protest Fund	401		Agency

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.50.10 50 of 97
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	REVISION NUMBER
		01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)					
446	Insurance (Continued)				
	Public Pension				
	Regulation Fund	546	Special Rev.		
	Insurance Producers				
	Administration Fund	922	Special Rev.		
	Insurance Financial				
	Regulation Fund	997	Special Rev.		
	Security Deposit Fund	1109			Agency
	Office of the Special				
	Deputy Receiver Fund	1134		Enterprise	
452	Labor (PG)	001	General		
	Special State Trust				
	Fund	251			Agency
	Child Labor Enforcement				
	Trust Fund	357	Special Rev.		
458 ^G	State Lottery (PG)				
	State Lottery Fund	711		Enterprise	
	Deferred Lottery Prize				
	Winners Trust Fund	978			Investment Tr.
	Lottery Prize Payment				
	Fund	1279		Enterprise	
	Lottery Agency Security				
	Deposits Fund	1309			Agency
466	Military Affairs (PG)	001	General		
	Military Affairs Trust				
	Fund	043	Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.50.10 51 of 97
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	REVISION NUMBER
		01-001

<u>Agency/Fund</u>		<u>Fund Categories</u>		
<u>Agency Number</u>	<u>Name</u>	<u>Fund Number</u>	<u>Governmental</u>	<u>Proprietary</u>
		<u>Number</u>	<u>Fiduciary</u>	

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

466	Military Affairs (Continued)			
	Federal Support Agreement			
	Revolving Fund	333	Special Rev.	
	Armory Rental Fund	416	Special Rev.	
	Illinois National Guard			
	Armory Construction			
	Fund	927	Capital Proj.	
	Lincoln's Challenge			
	Stipend Payments Fund	1336	Special Rev.	
473	Nuclear Safety (PG)	001	General	
	Radiation Protection			
	Fund	067	Special Rev.	
	Indoor Radon			
	Mitigation Fund	191	Special Rev.	
	Response Contractors			
	Indemnification Fund	213	Special Rev.	
	By-Product Material			
	Safety Fund	393	Special Rev.	
	Protest Fund	401		Agency
	Nuclear Safety Emergency			
	Preparedness Fund	796	Special Rev.	
	Sheffield February 1982			
	Agreed Order Fund	882		Trust/Exp.
	Radioactive Waste			
	Facility Development			
	and Operation Fund	942	Special Rev.	
	Radioactive Waste			
	Facility Closure			
	and Compensation Fund	943	Special Rev.	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 52 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

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

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

475	Professional Regulation (PG)	001	General	
	General Professions			
	Dedicated Fund	022	Special Rev.	
	Illinois State Pharmacy			
	Disciplinary Fund	057	Special Rev.	
	Illinois State Medical			
	Disciplinary Fund	093	Special Rev.	
	Registered CPA Administration			
	and Disciplinary Fund	151	Special Rev.	
	Professional Regulation			
	Evidence Fund	192	Special Rev.	
	Professional Indirect			
	Cost Fund	218	Special Rev.	
	Nurse Dedicated and			
	Professional Fund	258	Special Rev.	
	Optometric Licensing			
	and Disciplinary			
	Committee Fund	259	Special Rev.	
	Paper and Printing			
	Revolving Fund	308 ^J		Internal Svc.
	Illinois State Dental			
	Disciplinary Fund	823	Special Rev.	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 53 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

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

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

475	Professional Regulation (Continued)		
	Design Professional Administration and Investigation Fund	888	Special Rev.
	Illinois State Podiatric Disciplinary Fund	954	Special Rev.
	Official Advance Fund	1249	Special Rev.
478 ^G	Public Aid (PG)	001	General
	University of Illinois Hospital Services Fund	136	General
	Response Contractors Indemnification Fund	213	Special Rev.
	Community MH/DD Services Provider Participation Fee Fund	325	General
	County Hospital Services Fund	329	General
	Provider Inquiry Trust fund	341	Special Rev.
	Care Provider Fund For Persons with Developmental Disability	344	General
	Long-Term Care Provider Fund	345	General
	Hospital Provider Fund	346	General
	Special Education Medicaid Matching Fund	355 ^F	Special Rev.
	Trauma Center Fund	397	Special Rev.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 54 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

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

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

478	Public Aid (Continued))			
	Protest Fund	401		Agency
	Public Assistance Recoveries			
	Trust Fund	421		Agency
	IHFA Medicaid Provider			
	Payment Fund	461		Agency
	Medical Research and			
	Development Fund	486	Special Rev.	
	Post-Tertiary Clinical			
	Services Fund	487	Special Rev.	
	Juvenile Rehabilitation			
	Services Medicaid			
	Marketing Fund	575	General	
	DPA Special Purpose			
	Trust Fund	808	Special Rev.	
	Child Support Enforcement			
	Trust Fund	957	Special Rev.	
	Public Assistance			
	Emergency Revolving Fund	1146	General	
	Public Assistance Recoveries			
	Trust Fund	1421	Special Rev.	
	Child Support			
	Enforcement Trust Fund	1957		Agency
482 ^G	Public Health (PG)	001	General	
	Education Assistance			
	Fund	007	General	
	Food and Drug Safety			
	Fund	014	Special Rev.	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 55 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

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

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

482	Public Health (Continued)		
	Penny Severns Breast and Cervical Cancer Research Fund	015	Special Rev.
	Rural/Downstate Health Access Fund	048	Special Rev.
	Alzheimer's Disease Research Fund	060	Special Rev.
	Maternal and Child Health Services Fund	062 ^S	Special Rev.
	Public Health Services Fund	063	Special Rev.
	Ryan White Pediatric and Adult AIDS Fund	068	Special Rev.
	Community Health Center Care Fund	113	Special Rev.
	Facility Licensing Fund	118	Special Rev.
	Capital Development Fund	141	Capital Proj.
	Heart Disease Treatment and Prevention Fund	168	Special Rev.
	Hemophilia Treatment Fund	169	Special Rev.
	Illinois School Asbestos Abatement Fund	175	Special Rev.
	Response Contractors Indemnification Fund	213	Special Rev.
	Illinois Health Facilities Planning Fund	238	Special Rev.
	Public Health Water Permit Fund	256	Special Rev.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 56 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

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

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

482 Public Health (Continued)

Nurse Dedicated and Professional Fund	258	Special Rev.
Long-Term Care Monitor/ Receiver Fund	285	Special Rev.
Used Tire Management Fund	294	Special Rev.
Public Health Services Revolving Fund	340	Special Rev.
Lead Poisoning, Screening, Prevention and Abatement Fund	360	Special Rev.
Ryan White AIDS Victims Assistance Fund	367	Special Rev.
Tanning Facility Permit Fund	370	Special Rev.
Plumbing Licensure and Program Fund	372	Special Rev.
Regulatory Evaluation and Basic Enforcement Fund	388	Special Rev.
Trauma Center Fund	397	Special Rev.
EMS Assistance Fund	398	Special Rev.
Health Care Facility/ Program Survey Fund	489	Special Rev.
Health Facility Plan Review Fund	524	Special Rev.
Pesticide Control Fund	576	Special Rev.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 57 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

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

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

482	Public Health (Continued)			
	Prostate Cancer Research Fund	626 ^E		
	Illinois Building Commission Revolving Fund	628 ^E		
	Death Certificate Surcharge Fund	635 ^E		
	Illinois Adoption Registry And Medical Information Exchange Fund	638 ^E		
	U.S.D.A. Women, Infants and Children Fund	700	Special Rev.	
	Public Health Federal Projects Fund	838	Special Rev.	
	Maternal and Child Health Services Block Grant Fund	872	Special Rev.	
	Preventive Health and Health Services Block Grant Fund	873	Special Rev.	
	Public Health Special State Projects Fund	896	Special Rev.	
	Metabolic Screening Treatment Fund	920	Special Rev.	
	Hearing Instrument Dispenser Examining and Disciplinary Fund	938	Special Rev.	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.50.10 58 of 97
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	REVISION NUMBER
		01-001

<u>Agency/Fund</u>		<u>Fund Categories</u>		
<u>Agency</u>		<u>Fund</u>		
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Governmental</u>	<u>Proprietary</u> <u>Fiduciary</u>

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

482	Public Health (Continued)			
	Illinois State Podiatric			
	Disciplinary Fund	954	Special Rev.	
	Vital Records Refund			
	Account Fund	1322		Agency
492 ^G	Revenue (PG)	001	General	
	General Revenue Common			
	School Special Account			
	Fund	005	General	
	Education Assistance Fund	007	General	
	Motor Fuel Tax Fund	012	Special Rev.	
	Agricultural Premium			
	Fund	045	Special Rev.	
	Mental Health Fund	050	Special Rev.	
	Metropolitan Exposition			
	Auditorium and Office			
	Building Fund	053	Special Rev.	
	Public Utility Fund	059	Special Rev.	
	Underground Storage			
	Tank Fund	072	Special Rev.	
	County Water Commission			
	Tax Fund	084		Agency
	Illinois Gaming Law			
	Enforcement Fund	085	Special Rev.	
	Non-Home Rule Municipal			
	Retailers' Occupation			
	Tax Fund	088		Agency
	Home Rule Municipal			
	Soft Drink Retailers'			
	Occupation Tax Fund	097		Agency

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.50.10 59 of 97
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	REVISION NUMBER
		01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)					
492	Revenue (Continued)				
	Metropolitan Fair and Exposition Authority Reconstruction Fund	099	Special Rev.		
	State Gaming Fund	129	Special Rev.		
	Home Rule Municipal Retailers Occupational Tax Fund	138			Agency
	Home Rule County Retailers Occupational Tax Fund	139			Agency
	State and Local Sales Tax Reform Fund	186	Special Rev.		
	Regional Transportation Authority Occupation and Use Tax Replacement Fund	187	Special Rev.		
	County and Mass Transit District Fund	188	Special Rev.		
	Local Government Tax Fund	189	Special Rev.		
	County Option Motor Fuel Tax Fund	190			Agency
	County Public Safety Retailers' Occupation Fund	219			Agency

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 60 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

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

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

492	Revenue (Continued)			
	Illinois Sports			
	Facilities Fund	225	Special Rev.	
	Sports Facility Tax			
	Trust Fund	229		Agency
	Fair and Exposition Fund	245	Special Rev.	
	Horse Racing Tax			
	Allocation Fund	253	Special Rev.	
	Income Tax Refund Fund	278	General	
	Illinois Tax Increment			
	Fund	281	Special Rev.	
	Illinois Affordable			
	Housing Trust Fund	286	Special Rev.	
	Used Tire Management			
	Fund	294	Special Rev.	
	Natural Areas			
	Acquisition Fund	298	Special Rev.	
	Open Space Lands			
	Acquisition and			
	Development Fund	299	Special Rev.	
	Metropolitan Pier and			
	Exposition Authority			
	Trust Fund	337		Agency
	Federal Home Investment			
	Trust Fund	338	Special Rev.	
	Long-Term Care Provider			
	Fund	345 ^T	General	
	Hospital Provider Fund	346 ^T	General	
	Tax Compliance and			
	Administration Fund	384	Special Rev.	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 61 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

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

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

492	Revenue (Continued)			
	Protest Fund	401		Agency
	Common School Fund	412	General	
	Illinois Tourism Tax Fund	452		Agency
	Salem Center Civic Law Trust Fund	513		Agency
	Local Government Distributive Fund	515	Special Rev.	
	Drycleaner Environmental Response Trust Fund	548	Special Rev.	
	Supplemental Low Income Energy Assistance Fund	550	Special Rev.	
	Do it Yourself School Funding Fund	563	Special Rev.	
	Renewable Energy Resources Trust Fund	564	Special Rev.	
	School Infrastructure Fund	568	Special Rev.	
	Energy Efficiency Trust Fund	571	Special Rev.	
	Petroleum Resources Revolving Fund	573	Special Rev.	
	Tax Suspense Trust Fund	583		Agency
	International Tourism Fund	621 ^E		
	Illinois Racing Quarterhorse Breeders Fund	631 ^E		
	Horse Racing Fund	632 ^E		
	Homeowners' Tax Relief Fund	683 ^E		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 62 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

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

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

492	Revenue (Continued)			
	Illinois Standardbred Breeders Fund	708	Special Rev.	
	Illinois Thoroughbred Breeders Fund	709	Special Rev.	
	Illinois Racetrack Improvement Fund	710	Special Rev.	
	R.T.A. Public Transportation Tax Fund	741		Agency
	Personal Property Tax Replacement Fund	802	Special Rev.	
	R.T.A. Sales Tax Trust Fund	812		Agency
	Metro East Mass Transit District Tax Fund	841		Agency
	Tennessee Valley Authority Local Trust Fund	861		Agency
	Municipal Automobile Renting Tax Fund	868		Agency
	County Automobile Renting Tax Fund	869		Agency
	County Vehicle Replacement Fund	916		Agency
	Replacement Vehicle Tax- Municipal Trust Fund	917		Agency
	Coal Technology Development Assistance Fund	925 ^V	Special Rev.	
	Senior Citizens Real Estate Deferred Tax Revolving Fund	930	Special Rev.	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 63 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

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

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

492	Revenue (Continued)			
	Child Support Enforcement			
	Trust Fund	957 ^T	Special Rev.	
	Build Illinois Fund	960	Special Rev.	
	Local Tourism Fund	969	Special Rev.	
	Surety Bond Fund	1151		Agency
493	State Police (PG)	001	General	
	Road Fund	011	Special Rev.	
	Wildlife and Fish Fund	041 ^B	Special Rev.	
	Agricultural Premium Fund	045	Special Rev.	
	Firearm Owner's			
	Notification Fund	071	Special Rev.	
	State Crime Laboratory			
	Fund	152	Special Rev.	
	State Crime Laboratory			
	DUI Fund	222	Special Rev.	
	Medicaid Fraud and			
	Abuse Prevention Fund	237	Special Rev.	
	State Police Vehicle Fund	246	Special Rev.	
	State Police Motor Vehicle			
	Theft Prevention			
	Trust Fund	376	Special Rev.	
	Illinois State Toll			
	Highway Revenue Fund	455 ^U		Enterprise
	Gang Crime Witness			
	Protection Fund	503	Special Rev.	
	County D.A.R.E. Fund	506	Special Rev.	
	Municipal D.A.R.E. Fund	507	Special Rev.	
	State D.A.R.E. Fund	511	Special Rev.	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 64 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

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

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

493 State Police (Continued)

State Asset Forfeiture Fund	514	Special Rev.	
Federal Asset Forfeiture Fund	520	Special Rev.	
Sex Offender Registration Fund	535	Special Rev.	
LEADS Maintenance Fund	536	Special Rev.	
State Offender DNA Identification System Fund	537	Special Rev.	
State Police Wireless Service Fund	637 ^E		
Motor Carrier Safety Inspection Fund	649 ^E		
State Police Whistleblower Reward and Protection Fund	705 ^E		
Drug Traffic Prevention Fund	878	Special Rev.	
Illinois State Police Federal Projects Fund	904	Special Rev.	
State Police Services Fund	906	Special Rev.	
Missing and Exploited Children Trust Fund	986	Special Rev.	
Special Advance Fund	1199	General	
Seized Fund	1241		Agency
Forfeiture Fund	1242	Special Rev.	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 65 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

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

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

494 ^G	Transportation (PG)	001	General		
	Road Fund	011	Special Rev.		
	Motor Fuel Tax Fund	012	Special Rev.		
	Grade Crossing				
	Protection Fund	019	Special Rev.		
	Aeronautics Fund	046	Special Rev.		
	Federal/Local Airport				
	Fund	095	Special Rev.		
	General Obligation				
	Bond Retirement and				
	Interest Fund	101	Debt Service		
	Capital Development				
	Fund	141	Capital Proj.		
	Response Contractors				
	Indemnification Fund	213	Special Rev.		
	State Rail Freight				
	Loan Repayment Fund	265	Special Rev.		
	Air Transportation				
	Revolving Fund	309	Special Rev.		
	Motor Fuel Tax-Counties				
	Fund	413	Special Rev.		
	Motor Fuel Tax-				
	Municipalities Fund	414	Special Rev.		
	Motor Fuel Tax-Townships				
	and Road Districts Fund	415	Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 66 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

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

CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)

494	Transportation (Continued)		
	Federal High Speed Race Trust Fund	433	Special Rev.
	Transportation Bond Series A Fund	553	Capital Proj.
	Transportation Bond Series B Fund	554	Capital Proj.
	Fund for Illinois' Future Public Transportation Fund	611 ^E 627	Special Rev.
	Transportation Fund	648	Special Rev.
	Airport Land Loan Revolving Fund	669 ^E	
	Metro East Public Transportation Fund	794	Special Rev.
	Federal Mass Transit Trust Fund	853	Special Rev.
	Cycle Rider Safety Training Fund	863	Special Rev.
	State Construction Account Fund	902	Special Rev.
	Rail Freight Loan Repayment Fund	936	Special Rev.
	Build Illinois Bond Fund	971	Capital Proj.
	Build Illinois Purposes Fund	972	Special Rev.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.50.10 67 of 97
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	REVISION NUMBER
		01-001

<u>Agency/Fund</u>			<u>Fund Categories</u>		
<u>Agency Number</u>	<u>Name</u>	<u>Fund Number</u>	<u>Governmental</u>	<u>Proprietary</u>	<u>Fiduciary</u>
CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)					
497	Veterans' Affairs (PG)	001	General		
	Korean War Memorial				
	Construction Fund	166	Special Rev.		
	LaSalle Veterans' Home				
	Fund	272	Special Rev.		
	Anna Veterans' Home				
	Fund	273	Special Rev.		
	G.I. Education Fund	447	Special Rev.		
	Veterans Affairs State				
	Projects Fund	501	Special Rev.		
	Quincy Veterans'				
	Home Fund	619	Special Rev.		
	John Joseph Kelly				
	Home Fund	640 ^E			
	Veterans Affairs Federal				
	Projects Fund	897	Special Rev.		
	Manteno Veterans'				
	Home Fund	980	Special Rev.		
	Benefits Fund - Quincy	1152			Trust/Exp.
	Commissary Fund - Quincy	1153		Enterprise	
	Protestant Chapel				
	Fund - Quincy	1158			Trust/Exp.
	St. Lawrence Chapel				
	Fund - Quincy	1159			Trust/Exp.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.50.10 68 of 97
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	REVISION NUMBER
		01-001

Agency/Fund		Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary
CIVIL ADMINISTRATIVE CODE DEPARTMENTS (Continued)				
497	Veterans' Affairs (Continued)			
	Benefits Fund - Manteno	1219		Trust/Exp.
	Members Trust Fund- Manteno	1220		Agency
	Members Trust Fund - Quincy	1246		Agency
	Members Trust Fund - LaSalle	1260		Agency
	Benefits Fund - LaSalle	1261		Trust/Exp.
	Anna Clearing Account	1311	Special Rev.	
	Quincy Clearing Account	1316	Special Rev.	
	LaSalle Clearing Account	1317	Special Rev.	
	Manteno Clearing Account	1318	Special Rev.	
	Benefits Fund - Anna	1339		Trust/Exp.
	IVHA - Members Trust Fund	1348		Agency

OTHER AGENCIES

503	Illinois Arts Council (PG)	001	General	
	Fund for Illinois' Future	611 ^E		
	Illinois Arts Council Federal Grant Fund	657	Special Rev.	
	Restricted Fund	1160	Special Rev.	
505	Office of Banks and Real Estate (PG)			
	Illinois Bank Examiners' Education Fund	201	Special Rev.	

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 69 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
OTHER AGENCIES (Continued)					
505	Office of Banks and Real Estate (Continued)				
	Savings and Residential				
	Finance Regulatory Fund	244	Special Rev.		
	Appraisal Administration Fund	386	Special Rev.		
	Pawnbroker Regulation				
	Fund	562	Special Rev.		
	Real Estate Recovery Fund	629	Special Rev.		
	Auction Regulation				
	Administration Fund	641 ^E			
	Auction Recovery Fund	643 ^E			
	Auction Education Fund	644 ^E			
	Bank and Trust				
	Company Fund	795		Enterprise	
	Real Estate License				
	Administration Fund	850	Special Rev.		
	Bank Examiner's				
	Education Fund	1296			Tr./Non-exp.
507	Bureau of the Budget (PG)	001	General		
	Capital Development				
	Fund	141	Capital Proj.		
	Federal Financing				
	Cost Reimbursement Fund	212			Agency
	Illinois Civic Center				
	Bond Fund	556 ^V	Capital Proj.		
	Build Illinois Bond				
	Retirement and Interest Fund	970	Debt Service		

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 70 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
OTHER AGENCIES (Continued))					
507	Bureau of the Budget (Continued)				
	Build Illinois Bond Fund	971	Capital Proj.		
	Build Illinois Bond				
	Trustee Account Fund	1231	Debt Service		
	Series FY95a COP				
	Capital Projects Fund	1319	Capital Proj.		
	Series FY95a COP				
	Debt Service Fund	1320	Debt Service		
	Series FY96a COP				
	Capital Projects Fund	1323	Capital Proj.		
	Series FY96a COP				
	Debt Service Fund	1324	Debt Service		
511 ^G	Capital Development Board (PG)	001	General		
	General Obligation				
	Bond Retirement and				
	Interest Fund	101	Debt Service		
	Capital Development Fund	141	Capital Proj.		
	School Construction Fund	143	Capital Proj.		
	Response Contractors				
	Indemnification Fund	213	Special Rev.		
	CDB Revolving Fund	215	Special Rev.		
	Asbestos Abatement Fund	224	Special Rev.		
	School Infrastructure Fund	568	Special Rev.		
	Fund for Illinois' Future	611 ^E			
	CDB Contributory Trust Fund	617	Capital Proj.		
	Build Illinois Bond Fund	971	Capital Proj.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 71 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
OTHER AGENCIES (Continued)					
517	Civil Service Commission (PG)	001 ^I	General		
524	Illinois Commerce Commission (PG)	001	General		
	Transportation Regulatory Fund	018	Special Rev.		
	Public Utility Fund	059	Special Rev.		
	Illinois Underground Utility Facilities				
	Damage Prevention Fund	127	Special Rev.		
	Illinois Commerce Commission Federal Projects Grant Fund	818	Special Rev.		
	Protest Fund	401			Agency
525 ^G	Drycleaner Environmental Response Trust Fund Council Drycleaner Environmental Response Special Fund	548	Special Rev.		
526	Deaf and Hard of Hearing Commission	001	General		
527 ^G	Comprehensive Health Insurance Board (CU)	001	General		
	Comprehensive Health Insurance Board Payroll Trust Fund	177		Enterprise	
	Comprehensive Health Insurance Fund	1250		Enterprise	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 72 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
OTHER AGENCIES (Continued)					
528	Court of Claims (PG)	001 ^I	General		
	Education Assistance				
	Fund	007 ^I	General		
	Road Fund	011 ^I	Special Rev.		
	Motor Fuel Tax Fund	012 ^I	Special Rev.		
	Agricultural Premium				
	Fund	045 ^I	Special Rev.		
	Mental Health Fund	050 ^I	Special Rev.		
	State Pensions Fund	054 ^I	Special Rev.		
	Public Utility Fund	059 ^I	Special Rev.		
	Underground Storage				
	Tank Fund	072 ^I	Special Rev.		
	Solid Waste Management				
	Fund	078 ^I	Special Rev.		
	Exxon Oil Overcharge				
	Settlement Fund	079 ^I	Special Rev.		
	Capital Development Fund	141 ^I	Capital Proj.		
	Asbestos Abatement Fund	224 ^I	Special Rev.		
	Nurses Dedicated and				
	Professional Fund	258 ^I	Special Rev.		
	Used Tire Management				
	Fund	294 ^I	Special Rev.		
	Natural Areas Acquisition Fnd	298 ^I	Special Rev.		
	Administrative and Grant				
	Fund	434 ^I	Special Rev.		
	Nuclear Safety Emergency				
	Preparedness Fund	796 ^I	Special Rev.		
	Vehicle Inspection Fund	963 ^I	Special Rev.		
	Local Tourism Fund	969 ^I	Special Rev.		
	Build Illinois Bond Fund	971 ^I	Capital Proj.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 73 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
OTHER AGENCIES (Continued)					
529 ^G	East St. Louis Finance Advisory Authority (CU) Corporate Savings Fund	001 ^I 1302	General Special Rev.		
530 ^G	East St. Louis Development Authority (CU) East St. Louis Development Authority State Trust Fund	075 ^I	Special Rev.		
531 ^G	Environmental Protection Trust Fund Commission (PG) Environmental Protection Trust Fund	845	Special Rev.		
532 ^G	Environmental Protection Agency (PG) Industrial Hygiene Regulatory and Enforcement Fund U.S. Environmental Protection Fund Underground Storage Tank Fund EPA Special State Projects Trust Fund Solid Waste Management Fund	001 049 065 072 074 078	General Special Rev. Special Rev. Special Rev. Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 74 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

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

OTHER AGENCIES (Continued)

532	Environmental Protection Agency (Continued)				
	Subtitle D Management Fund	089	Special Rev.		
	Clean Air Act (CAA)				
	Permit Fund	091	Special Rev.		
	Capital Development Fund	141	Capital Proj.		
	EPA Court Trust Fund	154			Trust Exp.
	Response Contractors				
	Indemnification Fund	213	Special Rev.		
	Brownfields Redevelopment				
	Fund	214	Special Rev.		
	Water Pollution Control				
	Revolving Fund	270	Special Rev.		
	Hazardous Waste Occupational				
	Licensing Fund	282	Special Rev.		
	Community Water Supply				
	Laboratory Fund	288	Special Rev.		
	Used Tire Management				
	Fund	294	Special Rev.		
	Environmental Laboratory				
	Certification Fund	336	Special Rev.		
	Alternate Fuels Fund	422	Special Rev.		
	Anti-Pollution Fund	551	Capital Proj.		
	Conservation 2000 Fund	608	General		
	Fund for Illinois' Future	611 ^E			
	NOx Trading System Fund	639 ^E			
	Alternative Compliance				
	Market Account Fund	738 ^E			

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 75 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
OTHER AGENCIES (Continued)					
532	Environmental Protection Agency (Continued)				
	Hazardous Waste Fund	828	Special Rev.		
	Hazardous Waste Research Fund	840	Special Rev.		
	Environmental Protection Trust Fund	845	Special Rev.		
	Environmental Protection Permit and Inspection Fund	944	Special Rev.		
	Landfill Closure and Post-Closure Fund	945			Trust/Exp.
	Vehicle Inspection Fund	963	Special Rev.		
	Build Illinois Bond Fund	971	Capital Proj.		
537	Guardianship and Advocacy Commission (PG)	001	General		
	Guardianship and Advocacy Fund	297	Special Rev.		
	Wards Trust Fund	1162			Agency
538 ^G	Illinois Farm Development Authority (CU)	001 ^I	General		
	Illinois Farmer and Agri-business Loan Guarantee Fund	205		Enterprise	
	Illinois Agricultural Loan Guarantee Fund	994		Enterprise	
	Operating Fund	1196		Enterprise	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 76 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000 REVISION NUMBER 01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
OTHER AGENCIES (Continued)					
539 ^G	Illinois Health Facilities Authority (CU) Operating Fund	1194		Enterprise	
540	Illinois Health Care Cost Containment Council (PG)	001 ^I	General		
	Illinois Health Care Cost Containment Special Studies Fund	209 ^I	Special Rev.		
541	Historical Preservation Agency (PG)	001	General		
	Capital Development Fund	141	Capital Proj.		
	Illinois Historic Sites Fund	538	Special Rev.		
	Fund for Illinois' Future	611 ^E			
	Build Illinois Bond Fund	971	Capital Proj.		
	Illinois Historic Preservation Trust	1331			Trust/Exp.
542	Commission on Human Rights (PG)	001 ^I	General		
546	Illinois Criminal Justice Information Authority (PG)	001	General		
	Motor Vehicle Theft Prevention Fund	156	Special Rev.		
	Criminal Justice Information Projects Fund	335	Special Rev.		
	Criminal Justice Trust Fund	488	Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.50.10 77 of 97
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	REVISION NUMBER
		01-001

Agency/Fund		Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary
			Fiduciary	
OTHER AGENCIES (Continued))				
546	Illinois Criminal Justice Information Authority (Continued)			
	Juvenile Accountability Incentive Block Grant Fund	581	Special Rev.	
	Criminal Justice Information Systems Trust Trust Fund	886	Special Rev.	
548	Illinois Educational Labor Relations Board (PG)	001	General	
	Educational Labor Relations Board Fair Share Trust	996		Agency
549 ^G	Illinois Educational Facilities Authority (CU)			
	General Fund	1163	Enterprise	
550 ^G	Illinois Development Finance Authority (CU)			
	Credit Enhancement Development Fund	255	Special Rev.	
	General Operating Fund	1169	Enterprise	
	Illinois Venture Investment Fund	1201	Enterprise	

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 78 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

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

OTHER AGENCIES (Continued)

551	Illinois Development Finance Authority (Continued)				
	Industrial Revenue Bond				
	Insurance Fund	1203		Enterprise	
	EDA Title IX Restricted				
	Revolving Loan Fund	1221		Enterprise	
	Employee Ownership				
	Assistance Loan Fund	1227		Enterprise	
	Illinois Housing Partnership				
	Program Fund	1229	Special Rev.		
	Rural Development				
	Revolving Loan Fund	1268		Enterprise	
	SBA Micro Loan Relending Fund	1282		Enterprise	

551 ^G	Illinois Housing Development Authority (CU)				
	Illinois Affordable				
	Housing Trust Fund	286	Special Rev.		
	Federal Home Investment				
	Trust Fund	338	Special Rev.		
	Single Family Mortgage				
	Purchase Program Fund	1107		Enterprise	
	Administrative Fund	1164		Enterprise	
	Mortgage Loan Program Funds	1165		Enterprise	
	. Housing Development Bond Funds				
	. Multi-Family Housing Bond Funds				
	. Fixed Rate Housing Bond Funds				
	. Housing Bond Funds				
	. Housing Finance Bond Funds				

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 79 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
OTHER AGENCIES (Continued)					
551	Illinois Housing Development Authority (Continued)				
	. Housing Development Revenue Bond Funds				
	. Multi-Family Program Bond Funds				
	. Multi-Family Variable Rate Demand Funds				
	. Multi-Family Housing Revenue Bond Funds				
	Affordable Housing				
	Program Trust	1308		Enterprise	
553	Illinois Municipal Retirement Agency *				
	Illinois Municipal Retirement Fund	475			Agency
554	Illinois Sports Facilities Authority *				
	Illinois Sports Facilities Fund	225	Special Rev.		
555 ^G	Illinois State Board of Investments (PG)				
	Illinois State Board of Investments Fund	529			Pension
556 ^G	Illinois Rural Bond Bank (CU)				
	Illinois Rural Bond Bank Trust Fund	119		Internal Svc.	
	Illinois Rural Bond Bank Special Reserve Fund	1258		Internal Svc.	
	Illinois Rural Bond Bank General Operating Fund	1259		Internal Svc.	

* Not part of the financial reporting entity for GAAP reporting purposes.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.50.10 80 of 97
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	REVISION NUMBER
		01-001

<u>Agency/Fund</u>		<u>Fund Categories</u>		
<u>Agency</u>		<u>Fund</u>		
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Governmental</u>	<u>Proprietary</u> <u>Fiduciary</u>

OTHER AGENCIES (Continued)

557 ^G	Illinois State Toll Highway Authority (CU) Illinois State Toll Highway Construction Fund	450	Enterprise	
	Illinois State Toll Highway Revenue Fund	455	Enterprise	
	Debt Service Reserve Fund	1262	Enterprise	
	Debt Service Account Fund	1263	Enterprise	
	Construction Account Fund	1264	Enterprise	
	Capital Improvement Account Fund	1276	Enterprise	
558	Planning Council on Development Disabilities (PG) Planning Council on Development Disabilities Federal Trust Fund	131	Special Rev.	
559	Illinois Violence Prevention Authority (PG) Violence Prevention Fund	001 184	General Special Rev.	
563	Industrial Commission (PG) Workers Compensation Benefit Trust Fund	001 124	General	Trust/Exp.
	Self-Insurer's Administration Fund	274	Enterprise	
	Second Injury Fund	431	Special Rev.	

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.50.10 81 of 97
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	REVISION NUMBER
		01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
OTHER AGENCIES (Continued)					
563	Industrial Commission (Continued)				
	Industrial Commission				
	Operations Fund	534	Special Rev.		
	Rate Adjustment Fund	685	Special Rev.		
	Group Self-Insurers'				
	Insolvency Fund	939			Trust/Exp.
	Self-Insurer's' Security Fund	940			Trust/Exp.
	Transcript Deposit Fund	1168	Special Rev.		
567	Liquor Control				
	Commission (PG)	001	General		
	Dram Shop Fund	821	Special Rev.		
569	Illinois Law Enforcement				
	Training and Standards Board (PG)				
	Police Training Board				
	Services Fund	517	Special Rev.		
	Traffic and Criminal				
	Conviction Surcharge Fund	879	Special Rev.		
	Law Enforcement Officers'				
	Training Board Federal				
	Projects Fund	923	Special Rev.		
571 ^G	Medical District				
	Commission (CU)	001	General		
	Capital Development Fund	141	Capital Proj.		
	Medical Center Commission				
	Income Fund	839	Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 82 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
OTHER AGENCIES (Continued)					
571	Medical District Commission (Continued)				
	Medical Center				
	Commission Property				
	Management Fund	1240	Special Rev.		
	Chicago Technology				
	Research Center Fund	1265	Special Rev.		
	Chicago Technology				
	Park Fund	1266	Special Rev.		
	Illinois Medical District				
	Revolving Fund	1337	Special Rev.		
	Illinois Medical District				
	Member Counsel Fund	1338	Special Rev.		
574	Metropolitan Fair and				
	Exposition Authority *				
	Metropolitan Fair and				
	Exposition Authority				
	Reconstruction Fund	099 ^I	Special Rev.		
	McCormick Place				
	Expansion Project Fund	377 ^I	Special Rev.		
	Metropolitan Fair and				
	Exposition Authority				
	Improvement Bond Fund	961 ^I	Special Rev.		

* Not part of the financial reporting entity for GAAP reporting purposes. The entity is presented due to the Metropolitan Fair and Exposition Reconstruction Fund's use being restricted to this organization only.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 83 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
OTHER AGENCIES (Continued))					
575 ^G	Prairie State 2000 Authority (CU) Prairie State 2000 Fund	001 992	General Special Rev.		
577	Pollution Control Board (PG) Clean Air Act (CAA) Permit Fund Pollution Control Board State Trust Fund Pollution Control Board Fund Used Tire Management Fund Environmental Protection Permit and Inspection Fund	001 ^I 091 ^I 207 ^I 277 ^I 294 ^I 944 ^O	General Special Rev. Special Rev. Special Rev. Special Rev. Special Rev.		
578	Prisoner Review Board (PG)	001 ^I	General		
579	Racing Board (PG) Agricultural Premium Fund Racing Board Fingerprint License Fund Charity Fund	001 045 248 271	General Special Rev. Special Rev. Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 84 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
OTHER AGENCIES (Continued)					
579	Racing Board (Continued)				
	Horse Racing Equity Fund	630 ^E			
	Illinois Racing Quarterhorse Breeders Fund	631 ^E			
	Horse Racing Fund	632 ^E			
580	Property Tax Appeal Board (PG)	001	General		
582 ^G	Quad Cities Regional Economic Development Authority (CU) Quad Cities Enterprise Operating Fund	1301		Enterprise	
583	Sex Offender Management Board (PG) Sex Offender Management Board Fund	527	Special Rev.		
585 ^G	Southwestern Illinois Development Authority (CU) SWIDA BASSC Project Fund	1277	Special Rev.		
	SWIDA Enterprise Fund	1278	Special Rev.		
	SWIDA East St. Louis Development Fund	1347	Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 85 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
OTHER AGENCIES (Continued))					
586 ^G	State Board of Education (PG)	001	General		
	Education Assistance Fund	007	General		
	Teacher Certificate Fee				
	Revolving Fund	016	Special Rev.		
	Drivers Education Fund	031	Special Rev.		
	SBE State Trust Fund	110	Special Rev.		
	Carnegie Foundation Grant Fund	122	Special Rev.		
	School District Emergency				
	Financial Assistance Fund	130	Special Rev.		
	Capital Development Fund	141	Capital Proj.		
	SBE Teacher Certification				
	Institute Fund	159	Special Rev.		
	SBE GED Testing Fund	161	Special Rev.		
	SBE School Bus Driver				
	Permit Fund	162	Special Rev.		
	SBE Federal National				
	Community Service Fund	183	Special Rev.		
	SBE Department of Health				
	and Human Services Fund	239	Special Rev.		
	Chief State School				
	Officers Fund	241	Special Rev.		
	Special Education Medicaid				
	Matching Fund	355	Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 86 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
OTHER AGENCIES (Continued)					
586	State Board of Education (Continued)				
	SBE Federal Department of Labor Fund	392	Special Rev.		
	U.S. Environmental Protection Fund	399	Special Rev.		
	SBE Federal Department of Agriculture Fund	410	Special Rev.		
	Common School Fund	412	General		
	National Science Foundation Fund	500	Special Rev.		
	Early Intervention Services Revolving Fund	502	Special Rev.		
	School Technology Revolving Fund	544	Special Rev.		
	SBE Federal Department of Education Fund	561	Special Rev.		
	Charter Schools Revolving Loan Program Fund	567 ^E			
	Private Business and Vocational Schools Fund	578 ^E			
	State Board of Education Fund	579 ^E			
	State Board of Education Special Purpose Trust Fund	591 ^E			
	School Infrastructure Fund	568	Special Rev.		
	School Technology Revolving Loan Program Fund	569	Special Rev.		
	Right to Read Fund	596	Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 87 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
OTHER AGENCIES (Continued)					
586	State Board of Education (Continued)				
	Temporary Relocation Expenses Revolving Grant Fund	605	Special Rev.		
	Fund for Illinois' Future SBE CETA and Job Training Partnership Act Fund	611 ^E			
	National Center for Education Statistics Fund	656	Special Rev.		
	Build Illinois Bond Fund	791	Special Rev.		
		971	Capital Proj.		
587	State Board of Elections (PG)	001	General		
588 ^G	Emergency Management Agency (PG)	001	General		
	Disaster Relief Fund	033	Special Rev.		
	Emergency Planning and Training Fund	173	Special Rev.		
	Nuclear Civil Protection Planning Fund	484	Special Rev.		
	Federal Aid Disaster Fund	491	Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 88 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
OTHER AGENCIES (Continued)					
588	Emergency Management Agency (Continued)				
	Federal Hardware Assistance Fund	492	Special Rev.		
	Federal Civil Preparedness Administrative Fund	497	Special Rev.		
	Maintenance and Calibration Fund	526	Special Rev.		
	Fund for Illinois' Future	611 ^E			
	IEMA State Projects Fund	688	Special Rev.		
	Nuclear Safety Emergency Preparedness Fund	796	Special Rev.		
589 ^G	State Employees' Retirement System (PG)	001 ^I	General		
	State Pensions Fund	054 ^I	Special Rev.		
	State Employees' Retirement System Fund	479			Pension
	State Employees' Retirement Excess Benefits Fund	788			Pension
590	State and Local Labor Relations Board (PG)	001 ^I	General		
591	Illinois State Police Merit Board (PG)	001 ^I	General		
592	Office of the State Fire Marshal (PG)				
	Fire Prevention Fund	047	Special Rev.		
	Underground Storage Tank Fund	072	Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 89 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

<u>Agency/Fund</u>			<u>Fund Categories</u>		
<u>Agency Number</u>	<u>Name</u>	<u>Fund Number</u>	<u>Governmental</u>	<u>Proprietary</u>	<u>Fiduciary</u>
OTHER AGENCIES (Continued)					
592	Office of the State Fire Marshal (Continued)				
	Emergency Response Reimbursement Fund	114	Special Rev.		
	Fire Prevention Division Fund	580	Special Rev.		
	Fund for Illinois' Future	611 ^E			
593 ^G	Teachers' Retirement System (PG)	001 ^I	General		
	State Pensions Fund	054 ^I	Special Rev.		
	Teacher Health Insurance Security Fund	203		Enterprise	
	Common School Fund	412	General		
	Teachers' Retirement System Fund	473			Pension
	Teachers' Retirement System Excess Benefit Fund	789			Pension
	TRS Cash Flow Account Fund	1306			Pension
	TRS Master Trustee Account Fund	1307			Pension
594	Teachers' Pension and Retirement System of Chicago *	001 ^I	General		
	Common School Fund	412 ^I	General		
595	Summer School for the Arts (PG) Grant Fund	178 ^I	Special Rev.		

* Not part of financial reporting entity for GAAP reporting purposes.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.50.10 90 of 97
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	REVISION NUMBER
		01-001

<u>Agency/Fund</u>		<u>Fund Categories</u>
<u>Agency</u>	<u>Fund</u>	
<u>Number</u>	<u>Name</u>	<u>Governmental</u> <u>Proprietary</u> <u>Fiduciary</u>

OTHER AGENCIES (Continued)

596^G Tri-County River Valley
Development Authority (CU)

598^G Upper Illinois River Valley
Development Authority (CU)
Upper Illinois River
Valley Development

Authority Operating Fund	1314	Enterprise

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

HIGHER EDUCATION

601	Board of Higher Education (PG)	001	General
	Education Assistance Fund	007	General
	Capital Development Fund	141	Capital Proj.
	Fund for Illinois' Future	611 ^E	
	Build Illinois Bond Fund	971	Capital Proj.
	State Board of Higher Education Title II Fund	983	Special Rev.

684 ^G	Illinois Community College Board (PG)	001	General
	Education Assistance Fund	007	General
	Capital Development Fund	141	Capital Proj.
	Illinois Community College Board Contracts and Grants Fund	339	Special Rev.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 91 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
HIGHER EDUCATION (Continued)					
684	Illinois Community College Board (Continued)				
	AFDC Opportunities Fund	349	Special Rev.		
	Illinois Community College Board Fund	519	Special Rev.		
	Video Conferencing User Fund	593 ^E			
	Build Illinois Bond Fund	971	Capital Proj.		
	Build Illinois Purposes Fund	972	Special Rev.		
691 ^G	Illinois Student Assistance Commission (PG)	001	General		
	Education Assistance Fund	007	General		
	Federal Congressional Teacher Scholarship Program Fund	092	Special Rev.		
	State Postsecondary Review Program Fund	217	Special Rev.		
	ISAC Accounts Receivable Fund	242	Special Rev.		
	University Grant Fund	418	Special Rev.		
	Monetary Award Program Reserve Fund	420	Special Rev.		
	Higher EdNet Fund	423	Special Rev.		
	Prepaid Tuition Fund	557		Enterprise	
	Federal Student Loan Fund	663 ^E			
	Student Loan Operating Fund	664 ^E			
	Federal Reserve Recall Fund	665 ^E			

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 92 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary
HIGHER EDUCATION (Continued)					
691	Illinois Student Assistance Commission (Continued)				
	Student Assistance Commission				
	Student Loan Fund	676	Special Rev.		
	Federal Student Incentive Trust Fund	701	Special Rev.		
	ISAC Loan Purchase Program Payroll Trust Fund	773		Enterprise	
	Operating Fund	1174		Enterprise	
	Student Loan Purchase Fund	1175		Enterprise	
	Student Loan Repayment Fund	1176		Enterprise	
	Illinois Opportunity Loan Program Fund	1269		Enterprise	
	ISAC COP Debt Service Fund	1325	Debt Service		
692 ^G	Illinois Mathematics and Science Academy (PG)	001	General		
	Education Assistance Fund	007	General		
	IMSA Special Purpose Trust Fund	359	Special Rev.		
	IMSA Income Fund	768	Special Rev.		
	Operating Fund	1223	Special Rev.		
	Illinois Math and Science Academy Advancement of Education Fund	1251	Special Rev.		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 93 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000 REVISION NUMBER 01-001

Agency/Fund		Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary Fiduciary
HIGHER EDUCATION (Continued)				
693 ^G	State Universities Retirement System (PG)	001 ^I	General	
	State Pensions Fund	054 ^I	Special Rev.	
	State Universities Retirement Fund	1178		Pension
695	State Universities Civil Service Merit Board (PG)	001 ^I	General	
	Education Assistance Fund	007 ^I	General	

UNIVERSITIES

The following State entities will be classified as "University and College Funds" in the State's financial statements. Because this classification is not an NCGAS 1 category, as adopted by the Governmental Accounting Standards Board (GASB), it does not appear on this matrix. For GAAP reporting purposes, activity of university and foundation funds and interfund activity between State agencies and universities are identified as follows: current unrestricted funds, fund number 1501; current restricted funds, fund number 1502; loan funds, fund number 1503; endowment and similar funds, fund number 1504; unexpended plant funds, fund number 1505; plant funds--renewals and replacements, fund number 1506; plant funds--retirement of indebtedness, fund number 1507; plant funds--investment in plant, fund number 1508; agency funds, fund number 1509. All university foundations and associations funds are designated as fund 1510.

608 ^G	Chicago State University (CU)	
	General Revenue Fund	001 ^I
	Education Assistance Fund	007 ^I
	Capital Development Fund	141 ²
	Local Funds	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.10 94 of 97
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	EFFECTIVE DATE July 1, 2000
		REVISION NUMBER 01-001

<u>Agency/Fund</u>			<u>Fund Categories</u>		
<u>Agency</u>		<u>Fund</u>			
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Governmental</u>	<u>Proprietary</u>	<u>Fiduciary</u>

UNIVERSITIES (Continued)

609 ^C	Chicago State University Foundation Local Funds	
612 ^G	Eastern Illinois University (CU)	
	General Revenue Fund	001 ^I
	Education Assistance Fund	007 ^I
	Capital Development Fund	141 ^I
	State College and University Trust Fund	417 ^E
613 ^C	Eastern Illinois University Foundation Local Funds	
614 ^C	Eastern Illinois University Alumni Association Local Funds	
616 ^G	Governors State University (CU)	
	General Revenue Fund	001 ^I
	Education Assistance Fund	007 ^I
	Capital Development Fund	141 ^I
	Local Funds	
617 ^C	Governors State University Foundation Local Funds	
618 ^C	Governors State University Alumni Association Local Funds	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 95 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

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

UNIVERSITIES (Continued)

620^G Northeastern Illinois University (CU)

General Revenue Fund	001 ^I
Education Assistance Fund	007 ^I
Capital Development Fund	141 ^I
Local Funds	

| 621^C Northeastern Illinois University Foundation
Local Funds

628^G Western Illinois University (CU)

General Revenue Fund	001 ^I
Education Assistance Fund	007 ^I
Capital Development Fund	141 ^I
State College and University Trust Fund	417 ^E
Fund for Illinois' Future	611 ^E
Local Funds	

| 629^C Western Illinois University Foundation
Local Funds

636^G Illinois State University (CU)

General Revenue Fund	001 ^I
Capital Development Fund	141 ^I
Education Assistance Fund	007 ^I
Local Funds	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 96 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

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

UNIVERSITIES (Continued)

637 ^C	Illinois State University Foundation Local Funds				
644 ^G	Northern Illinois University (CU)				
	General Revenue Fund	001 ^I			
	Education Assistance Fund	007 ^I			
	Capital Development Fund	141 ^I			
	Local Funds				
645 ^C	Northern Illinois University Foundation Local Funds				
646 ^C	Northern Illinois University Alumni Association Local Funds				
664 ^G	Southern Illinois University (CU)				
	General Revenue Fund	001 ^I			
	Education Assistance Fund	007 ^I			
	Capital Development Fund	141 ^I			
	Local Funds				
665 ^C	Southern Illinois University Foundation Local Funds				
666 ^C	Southern Illinois University at Edwardsville Foundation Local Funds				

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.10 97 of 97

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
01-001

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

UNIVERSITIES (Continued)

667^C Southern Illinois University Alumni Association
Local Funds

668^C Southern Illinois University at Edwardsville Alumni Association
Local Funds

669^C University Park at Edwardsville
Local Funds

670^C SIU Physicians and Surgeons
Local Funds

676^G University of Illinois (CU)
General Revenue Fund 001^I
Education Assistance Fund 007^I
Fire Prevention Fund 047^I
Capital Development Fund 141^I
State College and University
Trust Fund 417^E
Real Estate Research and
Education Fund 849
Local Funds

677^C University of Illinois Foundation
Local Funds

678^C University of Illinois Alumni Association
Local Funds

679^C University of Illinois HMO
Local Funds

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.40 1 of 2

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE ECONOMIC USEFUL LIFE GUIDELINES

REVISION NUMBER
01-001

ECONOMIC USEFUL LIFE GUIDELINES

Accounting for Leases-Lessee (Governmental), SCO-559 and Leases-Lessee (Proprietary), SCO-560, included in the GAAP Reporting Packages, requires in Box 11, total economic life of the leased property in years. Common examples, based upon agency inquiries, found in the CCH U.S. Master Tax Guide are:

<u>Example</u>	<u>Definition</u>	<u>Economic Useful Life</u>
Office Furniture, Fixtures, and Equipment	Furniture and fixtures which are not a structural component of a building. Includes such assets as desks, files, safes, and communications equipment.	10
Information Systems	Computers and their peripheral equipment used in administering normal business transactions and the maintenance of business re- cords, their retrieval and analysis. Peripheral equipment consists of card readers, card punches, data entry devices, magnetic tape feeds, high speed printers, keypunchers, tape drives, disc drives, terminals, card sorters, and collators.	5
Data Handling Equipment, Except Computers	Typewriters, calculators, adding and accounting machines, copiers, and duplicating equipment.	6
Helicopters		6
Airplanes		12
Automobiles		5

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.50.40 2 of 2

SUB-SECTION REFERENCE

EFFECTIVE DATE
July 1, 2000

PROCEDURE ECONOMIC USEFUL LIFE GUIDELINES

REVISION NUMBER
01-001

<u>Example</u>	<u>Definition</u>	<u>Economic Useful Life</u>
Buses		9
Light General Purpose Trucks	Trucks for use over the road (actual unloaded weight less than 13,000 pounds).	5
Heavy General Purpose Trucks	Actual unloaded weight 13,000 pounds or more.	6
Tractor Units for Use Over the Road		4
Vessels, Barges, Tugs, and Similar Water Transportation Equip- ment		18
Land Improvements	Improvements directly to or added to land provided such improvements are depreciable. Examples of such assets include sidewalks, roads, canals, and bridges.	20
Office Buildings		45
Storage Warehouses		60

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.50.60 1 of 10
SUB-SECTION	REFERENCE	EFFECTIVE DATE July 1, 2000
PROCEDURE	PREPARATION OF FINANCIAL STATEMENTS IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)	REVISION NUMBER 01-001

**PREPARATION OF FINANCIAL STATEMENTS
IN ACCORDANCE WITH GENERALLY ACCEPTED
ACCOUNTING PRINCIPLES (GAAP)**

PURPOSE

The purpose of this procedure is to provide guidelines for the preparation and presentation of agency-level financial statements in accordance with GAAP. Currently, financial reporting literature exists (See SAMS Manual Procedure 3.10.10) which is applicable in most instances and should be utilized by agency personnel in drafting GAAP basis financial statements. The Governmental Accounting Standards Board (GASB) statements, codification, etc., provide adequate information in order to properly report most agency-level financial statement information. However, several financial reporting issues have not been addressed by GASB pronouncements when reporting "shared" funds in agency-level financial statements. This procedure recommends account titles for those accounts which are unique to shared funds presentations, along with defining certain accounts and recommending preferred placement in the financial statements. Generally accepted auditing standards permit auditors to issue unqualified opinions on GAAP basis financial statements prepared at the agency level.¹

These instructions will augment, using in some instances, the current Comptroller's GAAP compilation process to arrive at agency-level financial statements. However, since the reports are the responsibility of each agency's management, the presentations as well as the procedures to gather the information will be the decision of each agency.

It should be noted that this SAMS Procedure applies only to those agencies which are currently being audited by the Office of the Auditor General (or his special assistant auditors) and required to prepare GAAP basis financial statements in compliance with the provisions of the Federal Single Audit Act. Agencies required to prepare GAAP basis financial statements are referenced by footnote in Procedure 27.50.10. Procedure 27.50.10 also includes those agencies which are not currently undergoing their biennial audit but will be audited next year and will be required to prepare GAAP basis financial statements in conjunction with that audit. The Auditor General's Office audit manager for your agency's audit can verify whether or not GAAP basis financial statements are required.

¹ AICPA Statement of Position 89-6, Auditor's Reports in Audits of State and Local Governmental Units, American Institute of Certified Public Accountants, August 11, 1989.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.60 2 of 10
PROCEDURE	PREPARATION OF FINANCIAL STATEMENTS IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)	EFFECTIVE DATE July 1, 2000 REVISION NUMBER 01-001

For fiscal years in which an audit is not conducted ("off-year"), agencies should complete "draft" GAAP basis financial statements immediately after the GAAP reporting packages are submitted to the Comptroller's Office. This will enable the off-year statements to be audited during the Auditor General's subsequent year early interim audit work and allow agency fiscal personnel to concentrate on the GAAP reporting packages and GAAP basis financial statements for the second year of the biennial audit.

GENERAL

Current year-end GAAP reporting procedures, forms and instructions (as set forth in SAMS Manual Chapter 27, with modifications for unique shared funds accounts discussed later) should provide the framework for the agency's GAAP basis financial statements. The threshold for reporting contingent liabilities and for disclosing other financial information will be significantly lower in the agency-level financial statements than in the Statewide financial statements. Therefore, materiality levels and appropriate footnote disclosures should be thoroughly examined by each agency because of the diverse variations in the dollar amounts to be reported by each State agency. Finally, whatever presentation is ultimately used, an agency is required to provide a reconciliation of any differences between amounts reported in the agency-level financial statements and amounts reported in the Comptroller's annual GAAP reporting packages.

INSTRUCTIONS

Shared Fund Presentations

"Shared" funds exist when more than one agency expends from and/or deposits receipts into a fund (e.g., the General Revenue Fund). For agency-level reporting purposes, a fund may be displayed as a nonshared fund if one agency is the major participant in the fund and other agencies activities are immaterial in relation to total fund activity. The footnotes should disclose the above situation, if applicable.

Current authoritative literature (GASB Statements No. 1-32, GASB Interpretations, etc.) does not address reporting "shared fund" activity in agency-level financial statements. In order to comply with requirements of the Federal Single Audit Act, however, you are required to present a complete picture of your agency's financial position and results of operations on a GAAP basis for the two years ended June 30, including shared funds. Some of the more common problems involved in presenting shared funds are addressed individually below with appropriate definitions and suggested procedures and the sources of financial statement accounts to derive proper amounts. Illustrations are presented where appropriate.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.50.60 3 of 10
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	PREPARATION OF FINANCIAL STATEMENTS IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)	REVISION NUMBER 01-001

The Composition of Departmental "Fund
Balances" at Fiscal Year End

For shared funds, the fund balance consists of more than one agency's balances. Therefore, for agency-level financial reporting, the account "departmental fund balance" should replace "fund balance" or "fund equity" to more appropriately display that this is not the entire fund balance.

Departmental fund balances at June 30 should equal: (1) the reserve for encumbrances (GAAP account #310 on Comptroller's Form SCO-511 or SCO-511A, "Shared SAMS Funds Adjustments for Assets, Liabilities and Fund Equity") plus (2) adjustments to other GAAP asset accounts (e.g., cash-in-transit, receivables, due from's, inventories, etc.) on SCO-511 or SCO-511A, reduced by (3) outstanding obligations for reappropriated accounts (net of liabilities for reappropriated accounts), but not less than zero and (4) liabilities payable from future years' appropriations, June 30. If there are liability adjustments which will never be paid in cash (e.g., deferred revenue), and/or lapse period appropriation credits refunds which increase reserve for encumbrances on Form SCO-550, a corresponding debit to fund balance is necessary.

The reserve for encumbrances is calculated on Form SCO-550, "Reserve for Encumbrances Computation." This computation is as follows: Lapse expenditures per Report SG05 plus lapse period appropriation credits, (if any) plus outstanding obligations for reappropriated accounts at June 30 and liabilities payable from future year's appropriations (if any) less total liabilities as computed on Form SCO-549 (Summary of Liabilities). (See Exhibit 27.50.60-A, p. 2 of 2).

Impact of "Reappropriations"
to a Subsequent Fiscal Year

The final fund appropriations per SAMS records (i.e., SAMS extended Report SE04 for August or other appropriate SAMS accounting records) should be recorded in the "Appropriations from State Resources" account on the operating statement. When current year appropriations are reappropriated to the subsequent fiscal year, the current year "Appropriations from State resources" account(#582) should be reduced by the amount of the reappropriation to reflect the State's realignment of the budgetary needs to the subsequent year and avoid "double counting" a portion of the appropriation in more than one fiscal year.

When obligations for reappropriated accounts from Form SCO-549 contain amounts which are liabilities at June 30, the net change in liabilities from reappropriated accounts from the prior year to the current year must be reflected in the GAAP operating statement as a "Net change in liabilities for reappropriated accounts." (See the following GAAP account number 460.) Likewise, the liabilities payable

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.60 4 of 10
PROCEDURE	PREPARATION OF FINANCIAL STATEMENTS IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)	EFFECTIVE DATE July 1, 2000 REVISION NUMBER 01-001

from reappropriated accounts must be included in an asset account to properly reflect the substance of the departmental shared fund balance at June 30, CY. This can be accommodated by including the net change in "Unexpended appropriation," account number 147 below. (See Exhibit 27.50.60-A.)

Unique Agency-Level Financial Statement Accounts

Unexpended appropriation (GAAP Account #147)

This "asset" account is defined as lapse period warrants issued July-August per SAMS records (i.e., Comptroller's extended Report SE04 as of August or other appropriate SAMS reports) plus increase in liabilities for reappropriated accounts CY or minus a decrease in liabilities for reappropriated accounts CY, if any.

Reappropriation to subsequent fiscal year(s) (GAAP account #449)

This contra revenue account reduces current year's appropriations by the amount of the reappropriation to reflect the State's realignment of the budgetary needs to the subsequent year and avoid double counting a portion of the appropriation in more than one fiscal year. The specific year(s) to which funds are reappropriated should be specified (e.g., "reappropriated to FY01").

Net change in liabilities for reappropriated accounts (GAAP account #460)

This account reflects the amount which should be added to or subtracted from the current year's appropriation for shared funds to reflect the increase or decrease from PY to CY for amounts included in obligations for reappropriated accounts on Form SCO-549 which are liabilities at June 30, PY and June 30, CY.

Appropriations from State resources (GAAP account #582)

This "Other sources of financial resources" account equals the final legally adopted appropriation per SAMS records (i.e., Comptroller's extended Report SE04 as of August or other appropriate SAMS reports).

Receipts collected and transmitted to State treasury (GAAP account #584)

This "Other (uses) of financial resources" account equals all revenues/ receipts per SAMS (non-GAAP) except "Appropriations from State resources" above from Form SCO-512 "balance per SAMS" column. This account (non-GAAP) is identical on the GAAP combined operating statement and the combined budget and actual operating statement. (See Exhibit 27.50.60-B, pp. 2 and 3 of 3.)

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.60 5 of 10
PROCEDURE	PREPARATION OF FINANCIAL STATEMENTS IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)	EFFECTIVE DATE July 1, 2000 REVISION NUMBER 01-001

NOTE: If "prior year refunds" per Comptroller's Report SG06 occur for shared funds, it is necessary to increase expenditures by an identical amount for agency-level reporting purposes.

Lapsed appropriations (GAAP account #595)

Final legally adopted appropriation minus net warrants issued for the fourteen month period July-August per SAMS records (e.g., extended Report SE04 as of August).

Reconciliation of Budgetary "Excess or
Deficiency" to GAAP "Excess or Deficiency"-Budget vs. GAAP
(See Exhibit 27.50.60 - C)

For nonshared funds, the Comptroller's Office can provide individual fund reconciliations of budgetary "excess or deficiency" to GAAP "excess or deficiency." The actual "excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources" for shared funds on the combined operating statement (Non-GAAP) must be reconciled to the GAAP basis excess (deficiency) in a footnote as follows:

Revenue adjustments

Current year (CY) GAAP revenue adjustments minus prior year (PY) GAAP revenue adjustments. (For shared funds, from Form SCO-512; nonshared Form SCO-517. Nonshared funds must add CY cash on hand and in transit and PY cash on hand and in transit, if applicable, to both sides of the above calculation).

Expenditure adjustments

(PY GAAP expenditure adjustments plus PY encumbrances minus PY lapse period expenditures) minus (CY GAAP expenditure adjustments plus CY encumbrances minus CY lapse period expenditures).
Note: Nonshared funds must add PY vouchers in transit and CY vouchers in transit to both sides of the above calculation.

Encumbrances adjustments

CY encumbrances (net of CY obligations for reappropriated accounts, if any, but not less than zero) minus PY encumbrances (net of PY obligations for reappropriated accounts, if any, but not less than zero).

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.50.60 6 of 10
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	PREPARATION OF FINANCIAL STATEMENTS IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)	REVISION NUMBER 01-001

Treatment of Revenue/Receipts
by State Agencies

In order to account for and present the entire financial activity of the agency for the period and yet not display a large artificial departmental fund balance, the receipts which an agency deposits into a shared fund must be reported as "receipts/revenues" and then deducted as an "Other sources (uses) of financial resources." An account titled "Receipts collected and transmitted to State treasury" (account #584 as defined previously) or a similar account is appropriate. This account is most appropriately displayed within "other sources (uses) of financial resources" on the operating statement.

Presentation of Appropriations in
Excess of a Fund's Available Cash

State law prohibits spending from a fund which does not have an adequate balance to cover a proposed expenditure - even though the appropriation authority exists. This deficiency in the fund will be reflected as "lapsed appropriations." (See Exhibit 27.50.60-B, p. 2 of 3 and 3 of 3.) Lapsed appropriations which occur because of insufficient cash in the fund should be explained in the footnotes.

Nonshared Funds Presentation

"Nonshared" funds exist when one agency has responsibility for administering a fund. This classification includes all locally held funds, enterprise funds, and internal service funds. Special revenue funds, capital projects funds, and debt service funds may be shared or nonshared. For GAAP reporting purposes, the agency administering a nonshared fund prepares a single reporting package reflecting the total activity of the fund. When preparing agency-level financial statements for a nonshared fund, balance sheet information (account titles, amounts, etc.) can be obtained from the GAAP package trial balance form for assets, liabilities and fund equity (i.e., SCO-516, 516A, 521, or 526). Operating statement information (account titles, amounts, etc.) can be obtained from the GAAP package trial balance form for revenues and expenditures/expenses (i.e., SCO-517, 522, or 527).

Other Considerations

Notes to the Financial Statements (Footnotes)

Footnotes must be comprehensive in scope and in accordance with current GAAP authoritative literature. Once footnotes have been drafted for an agency's initial report, the narrative information and amounts can be reviewed and updated for use in succeeding years' reports. The length and content of the

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.50.60 7 of 10
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	PREPARATION OF FINANCIAL STATEMENTS IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)	REVISION NUMBER 01-001

footnotes will vary depending on an agency's activity and complexity, but certain disclosures apply to all agencies. Some of the more common footnotes necessary for the fair presentation of the financial statements follow.

- * Summary of Significant Accounting Principles and Policies. This footnote includes, but is not limited to, a description of the reporting entity; a description of the funds, fund types and account groups used in the report; a description of the budgetary process; and a description of the accounting policies used in preparing the financial statements.
- * Reconciliation of Budgetary Basis to GAAP Basis (Exhibit 27.50.60-C). This is a reconciliation of the excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources (budgetary basis) to the excess (deficiency) of revenues over expenditures/expenses and other sources (uses) of financial resources (GAAP basis) and was explained previously (Procedure 27.50.60, 5 of 10).
- * Disclosures Concerning Deposits and Investments. Governmental Accounting Standards Board Statement 3 - "Deposits with Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements" requires certain disclosures that include classifying deposits and certain types of investments into risk categories. Further information related to GASB Statement 3 and its application can be obtained from SAMS Procedure 27.20.79 and from the Comptroller's Office. For locally held funds, the required information is presented in the GAAP reporting package on Form SCO-579, "Analysis of Deposits and Investments." GASB Statement 27-*Accounting for Pensions by State and Local Governmental Employers*, GASB Statement 28-*Accounting and Financial Reporting for Securities Lending Transactions* and GASB Statement 31-*Accounting and Financial Reporting for Certain Investments and for External Investment Pools* also provide guidance on the valuation and disclosure of investments.
- * Disclosure of Interfund Receivable and Payable Amounts. The information necessary for "due from/to" footnote disclosure is presented in the GAAP reporting package on Form SCO-565, "Interfund Payable/Receivable Analysis."
- * General Fixed Assets Balances and Changes in General Fixed Assets. This information is normally presented by major asset class and can be obtained from GAAP Form SCO-538, "Property, Plant, and Equipment Summary."
- * General Long-Term Obligations Balances and Changes in General Long-Term Obligations. In most cases, information for this footnote is available from two sources. For compensated absences, GAAP Form SCO-580, "Compensated Absences" can be used. For capital leases, Comptroller provided schedules should normally be utilized.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.50.60 8 of 10
SUB-SECTION	REFERENCE	EFFECTIVE DATE July 1, 2000
PROCEDURE	PREPARATION OF FINANCIAL STATEMENTS IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)	REVISION NUMBER 01-001

- * Disclosures Concerning Future Lease Commitments. The required information must be presented for capital leases and operating leases and can be obtained from Comptroller provided lease schedules.
- * Retirement System(s). Governmental Accounting Standards Board Statement 5, *Disclosures of Pension Information by Public Employee Retirement Systems and State and Local Governmental Employers*, GASB Statement 25-*Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, GASB Statement 26-*Financial Reporting for Postemployment Healthcare Plans Administered by Defined Benefit Pension Plans*, and GASB Statement 27-*Accounting for Pensions by State and Local Governmental Employers* require certain disclosures by State agencies issuing GAAP basis financial statements.

The Comptroller's Office can provide the necessary information and a "model" footnote to facilitate State agency disclosures in accordance with the GASB Statements.

- * Disclosure of Significant Contingent Liabilities. The necessary information can be obtained from agency legal counsel and GAAP Form SCO-599, "Contingent Liabilities and Commitments." (Refer to the previous discussion regarding materiality thresholds at the agency level.)

The above listing is not all inclusive. A particular agency's activities may necessitate additional disclosures. For example, if an agency has taxes receivable, loans and notes receivable, or a material deficit fund balance, additional footnote disclosure would be required. In making any footnote disclosure, prudent judgement must be exercised and the materiality of the item taken into consideration.

Account Groups

- * General Fixed Assets-The amounts to be entered on the balance sheet in the General Fixed Assets accounts, "Property, plant and equipment" (asset account) and the fund equity account, "Investment in fixed assets" can be obtained from the fixed assets balance at June 30, CY per Form SCO-538, "Property, Plant and Equipment Summary" which includes capital lease balances.
- * General Long-Term Obligations-
 - The "Amount to be provided for capital lease obligations", and the corresponding liability, "Capital lease obligations", are sent to all State agencies by the Comptroller's Office annually along with the capital lease entries. The "total present value" of the capital lease liability amount should be use for the above accounts.
 - The compensated absences liability "Accrued vested vacation and sick pay" and the corresponding "Amount to be provided for retirement of vested vacation and sick pay" can be obtained from Form

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	27.50.60 9 of 10
PROCEDURE	PREPARATION OF FINANCIAL STATEMENTS IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)	EFFECTIVE DATE July 1, 2000 REVISION NUMBER 01-001

- SCO-580, "Compensated Absences."
- * Other account group entries (General Obligation debt, etc.) should be agreed to the Comptroller's Office records.

Presentation

For financial reporting purposes, the presentation of GAAP basis financial statements and notes should follow a logical progression. In the agency's financial statements, each statement should initially be presented in a combined format with amounts for each account segregated by fund type and account group. In situations where an agency has more than one fund of a given fund type, combined fund type amounts are then presented by individual funds as part of a combining statement. Each combining statement accumulates the individual fund amounts into a total column which will agree with the fund type amounts in the combined statement. Using this "pyramid" approach enables the financial statement reader to analyze information easily. Agency-level financial statement information should normally be presented in this sequence:

- * Introductory Section. This includes the Table of Contents and any other information considered appropriate by management.
- * Financial Section. This section includes:
 1. The Auditor's Report
 2. The General Purpose Financial Statements (GPFS). Depending on an agency's activities, the GPFS may include:
 - (a) The Combined Balance Sheet - All Fund Types and Account Groups (Exhibit 27.50.60-B, 1 of 3);
 - (b) The Combined Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Departmental Fund Balances - All Governmental Fund Types (Exhibit 27.50.60-B, 2 of 3);
 - (c) The Combined Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances - Budget and Actual (Non-GAAP) - All Budgeted Funds (Exhibit 27.50.60-B, 3 of 3);
 - (d) The Combined Statement of Revenues, Expenses and Changes in Retained Earnings - All Proprietary Fund Types (Many agencies will not include this statement because they do not have activity in proprietary fund types);

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.50.60 10 of 10
SUB-SECTION	REFERENCE	EFFECTIVE DATE July 1, 2000
PROCEDURE	PREPARATION OF FINANCIAL STATEMENTS IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)	REVISION NUMBER 01-001

- (e) The Combined Statement of Cash Flows - all Proprietary Fund Types (Many agencies will not include this statement because they do not have activity in proprietary fund types);
 - (f) Notes to the Financial Statements (refer to discussion under "Other Considerations").
3. Combining Statements/Schedules - by fund type - where an agency has more than one fund of a given fund type or in some instances, more than one fund type (e.g., "expendable trust" and "agency").

The above discussion is intended to provide guidance to agencies preparing GAAP basis financial statements. Some of the more common issues have been addressed in this procedure and suggestions have been made for presentation of agency-level information in the financial statements. As stated earlier, however, the statements are the responsibility of agency management and statement presentation preferences are the decision of agency management.

The Codification of Governmental Accounting and Financial Reporting Standards² and other governmental accounting authoritative literature should be referred to as needed. The Comptroller's Office can also provide guidance as necessary. The agency-level financial statements, however, are the ultimate responsibility of agency management.

²Governmental Accounting Standards Board, 1987.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FIXED ASSETS REPORTING	PROCEDURE - PAGE NO. 29.20.10 1 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	INSTRUCTIONS FOR COMPLETION OF THE "AGENCY REPORT OF FIXED ASSETS"	REVISION NUMBER 01-001

**INSTRUCTIONS FOR COMPLETION OF THE
"AGENCY REPORT OF FIXED ASSETS"**

The following instructions present the procedures to follow in preparing the "Agency Report of Fixed Assets." Exhibit 29.20.10-A illustrates a blank form with the reference numbers on it. Exhibit 29.20.10-B illustrates a properly completed "Agency Report of Fixed Assets."

GENERAL INFORMATION

- (1) Print or type name of agency, board, commission, university office, etc.
- (2) Enter the 3-digit agency number. Refer to Section 11 -Expenditure Authority (Procedure 11.50.40) for a complete listing of agency names and numbers.
- (3) Enter the last day of the reporting period. For example, December 31, 2000 would be 1 2 3 1 2000 .

ACCOUNT INFORMATION

Instructions (4) through (9) apply to the cost of land and land improvements, buildings and building improvements, equipment, capital lease assets, and construction in progress reflected on your records as of the reporting date. Cost refers to original cost or fair market value at time of donation, if donated do not report cost net of depreciation. If there are no costs for land, buildings, etc., enter "0" on the applicable line.

The cost of land, buildings, equipment and land improvements should include the agency's cost of completed and substantially completed facilities which are ready for its intended use, constructed or acquired by the Capital Development Board or the agency. (Refer to the Statement of General Policy - Preparation of the "Agency Report of Fixed Assets.")

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FIXED ASSETS REPORTING	PROCEDURE - PAGE NO.
		29.20.10 2 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	INSTRUCTIONS FOR COMPLETION OF THE	REVISION NUMBER
	"AGENCY REPORT OF FIXED ASSETS"	01-001

Form C-15 makes a distinction between capital lease assets and other types of assets. Other types of assets are those equipment items, buildings, and building improvements not currently being acquired through a capital lease arrangement. Capital lease assets are acquired through a capital lease arrangement and are to be reflected on form C-15 at the amount specified by the Comptroller's Office. The Comptroller's Office will determine which multiple year leases are capital leases. If a multiple year lease is determined to be a capital lease, the Comptroller's Office will specify the appropriate asset value. Therefore, each new multiple year lease which the agency enters into will have to be reported to the Comptroller's Office on form SCO-559 (governmental type funds) or SCO-560 (proprietary, non-expendable, and pension trust funds). The SCO-559 or SCO-560 must be completed and submitted to the Comptroller's Office along with the contract obligation document (COD, C-23.1) which must be filed with each new or amended lease contract. Once the applicable form has been submitted, the Comptroller's Office will provide the correct reporting amount to the agency as soon as the determination is made.

- (4) Enter the previous quarter's "agency amount" balance for land and land improvements.
- (5) Enter the previous quarter's "agency amount" balance for Buildings and building improvements.
- (6) Enter the previous quarter's "agency amount" balance for equipment.
- (7) Enter the previous quarter's "agency amount" balance for Buildings and building improvements that have been determined to be capital lease assets. The Comptroller's Office will determine whether an asset is a capital lease asset by reviewing the SCO-559 or SCO-560 form submitted by the agency.
- (8) Enter the previous quarter's "agency amount" balance for assets that have been determined to be capital lease assets. The Comptroller's Office will determine whether an asset is a capital lease asset by reviewing the SCO-559 or SCO-560 form submitted by the agency.
- (9) Enter the previous quarter's "agency amount" balance for construction in progress. Please note that construction in progress which is funded through direct appropriations to the Capital Development Board will be accounted for on CDB's report.
- (10) Add amounts for (4), (5), (6), (7), (8), and (9) and enter the result.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FIXED ASSETS REPORTING	PROCEDURE - PAGE NO.
		29.20.10 3 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	INSTRUCTIONS FOR COMPLETION OF THE	REVISION NUMBER
	"AGENCY REPORT OF FIXED ASSETS"	01-001

- (11) Enter, on the appropriate line, all additions to each asset class that occurred during the quarter being reported. This does not include transfers-in. Additions are new purchases, new capital lease items, property donated to the State and acquisitions related to prior years not previously reported. Addition amounts related to previous years' acquisition should also be separately identified on line (25).
- (12) Enter, on the appropriate line, all deletions to each asset class that occurred during the quarter being reported. Transfers-out are not to be reflected as deductions. Deductions do include reductions, corrections of prior year errors, and unplanned terminations of capital lease assets. Reductions can include inventory adjustments down and sales or retirements. The majority of corrections are adjustments for prior year errors and material deletions. All corrections must be footnoted. Unplanned terminations of capital lease assets are leases terminated at any time prior to the normal expiration of the specified lease term. If deductions result in a positive amount, they are to be shown in brackets.
- (13) Enter, on the appropriate line, the net amount of transfers in/out that occurred during the quarter being reported. If the balance of net transfers is negative, it must be shown in brackets. Transfers refer to items that have either been moved between agencies (e.g. Capital Development Board construction, Central Management Services surplus property), or within an agency between property categories. When payment on a capital lease is complete and ownership of the asset acquired, the cost must be transferred out of the Capital Lease Asset category and transferred into the appropriate asset category. Include in the "Net Transfers" of the appropriate asset category those items reported the previous quarter as "Transfer in from CDB." These items were not part of the "Agency Amount" for the previous quarter and were therefore not included in this quarter's beginning balance.
- (14) For each asset class, subtract deductions from the sum of beginning balance, additions, and net transfers and enter the result.
- (15) Enter, on the appropriate line, the amount of transfers-in from the Capital Development Board (CDB), if any. The amount to be recorded is the amount received from the CDB on their "turnaround document" for the current quarter. "Turnaround document" amounts are not to be reported as construction-in-progress, but in the categories designated by CDB. CDB will provide two copies of their "turnaround document" to the agency when property is transferred. One copy of this document must be attached to the C-15 filed with the Comptroller to support the "transfer-in from CDB" amount. Note

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FIXED ASSETS REPORTING	PROCEDURE - PAGE NO.
		29.20.10 4 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	INSTRUCTIONS FOR COMPLETION OF THE	REVISION NUMBER
	AGENCY REPORT OF FIXED ASSETS"	01-001

that since the previous quarter's "transfer in from CDB" was not in the "Agency Amount", it must be included in the "Net Transfers" on this quarter's C-15. (See #13 above)

- (16) Enter, on the appropriate line, those items which were transferred from CDB that are not capitalized, if any, (e.g., repair and maintenance, equipment items previously added to inventory) by your agency.
- (17) For each asset class, subtract non-capitalized transfers from the sum of Agency Amount and Transfers in from CDB and enter the result.
- (18) Add all amounts in (11) and enter the result.
- (19) Add all amounts in (12) and enter the result.
- (20) Add all amounts in (13) and enter the result.
- (21) Add all amounts in (14) and enter the result.
- (22) Add all amounts in (15) and enter the result.
- (23) Add all amounts in (16) and enter the result.
- (24) Add all amounts in (17) and enter the result.
- (25) Enter additions related to prior period acquisitions not previously reported.
- (26) Enter the name of the State agency involved in the asset transfer noted in "Net Transfers" item (13).
- (27) Enter the dollar amount of assets transferred from (to)the agency noted in item (26).
- (28) Enter, if necessary, an explanation for unusual significant transactions reported during the period.
- (29) Enter the name of the responsible agency official.
- (30) Enter the signature of the responsible agency official.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FIXED ASSETS REPORTING

PROCEDURE - PAGE NO.
29.20.10 5 of 5

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE
July 1, 1999

PROCEDURE INSTRUCTIONS FOR COMPLETION OF THE
"AGENCY REPORT OF FIXED ASSETS"

REVISION NUMBER
00-001

(31) Enter the date of the signature approved report.

(32) Enter the phone number of the agency contact.

FILING REQUIREMENTS

The report is to be filed on a quarterly basis and should be submitted to the Office of the Comptroller no later than the last day of the month following the last day of the quarter. Failure to submit these reports by the following reporting deadlines will result in a delinquency letter to the Office of the Auditor General.

Quarters Ended

Report Due Date

September 30

October 31

December 31

January 31

March 31

April 30

June 30

July 31

The report should be submitted to the following address:

Office of the Comptroller
Financial Reporting
325 West Adams Street
Springfield, Illinois 62704

Asset Class	Nearest Dollar																															
	Beginning Balance				Additions				Deletions				Net Transfers				Amount Per Agency Records				Transfers in from CDB				Non-Capitalized CDB Transfers				Amount For GAAP			
Land and land improvements.	\$				\$				\$				\$				\$				\$				\$				\$			
Buildings and building improvements.																																
Equipment.																																
Capital Lease Assets -																																
Buildings and building improvements.																																
Equipment.																																
Construction in progress.																																
Total.	\$				\$				\$				\$				\$				\$				\$				\$			
Amount of additions not previously reported:	\$																															
"Net Transfers" above - Inter-Agency amounts:	\$ Agency Name Amount Transferred \$ Agency Name Amount Transferred Reminder: Contact the agency with whom you are exchanging assets to insure your records are in agreement.																															
Explanation of items above:	Responsible Agency Official (type or print) Responsible Agency Official Signature Telephone Number Date																															

Agency Report of Fixed Assets

C-15

(3)

Agency (1) Department XYZ (2)40

Reporting Quarter Ended

0 9 3 0 9 6

Asset Class	Nearest Dollar																																																										
	Beginning Balance				Additions				Deletions				Net Transfers				Amount Per Agency Records				Transfers in from CDB				Non-Capitalized CDB Transfers				Amount For GAAP																														
Land and land improvements.	(4)	2	6	8	6	2	(11)						(12)						(13)						(14)	2	6	8	6	2	(15)						(16)						(17)	2	6	8	6	2											
Buildings and building improvements. . .	(5)	1	1	6	4	3	4																			1	1	6	4	3	4		2	1	5	0	0								1	3	7	9	3	4									
Equipment.	(6)	3	2	5	1	9	4			1	6	8	0			3	2	5			3	0	0		3	2	6	8	4	9				2	5				5								3	2	6	8	6	9							
Capital Lease Assets -																																																											
Buildings and building improvements.	(7)	3	2	3	0	4																			3	2	3	0	4																				3	2	3	0	4						
Equipment.	(8)	1	1	9	4	9	2				1	2	6								<	6	0	0	>		1	1	9	0	1	8														1	1	9	0	1	8								
Construction in progress.	(9)									5	0	5															5	0	5																														
Total.	(10)	6	2	0	2	8	6	(18)		2	3	1	1	(19)			3	2	5	(20)		*	<	3	0	0	>	(21)	6	2	1	9	7	2	(22)		2	1	5	2	5	(23)					5	(24)		6	4	3	4	9	2				
Amount of additions not previously reported:	(25) \$ _____																																																										
"Net Transfers" above - Inter-Agency amounts:	(26) CMS \$ 300 (27)														Reminder: Contact the agency with whom you are exchanging assets to insure your records are in agreement.																																												
	Agency Name Amount Transferred																																																										
	(26) \$ (27)																																																										
	Agency Name Amount Transferred																																																										
Explanation of items above:	(28) * Transferred \$300 in Equipment to CMS surplus property.																																																										
	Mary Smith (29)																																																										
	Responsible Agency Official (type or print)																																																										
	(30)														10/15/96 (31)																																												
	Responsible Agency Official Signature Date																																																										
	217/476-7890 (32)																																																										
	Telephone Number																																																										

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	BONDED INDEBTEDNESS	PROCEDURE - PAGE NO. 31.30.10 1 of 3
SUB-SECTION	REVENUE BONDS	EFFECTIVE DATE July 1, 2000
PROCEDURE	ESTABLISHING NEW BOND ISSUES ON THE COMPTROLLER'S RECORDS	REVISION NUMBER 01-001

**ESTABLISHING NEW BOND ISSUES ON THE
COMPTROLLER'S RECORDS**

The Comptroller's Office is also required to maintain current records of the outstanding Revenue Bonded Indebtedness of all State agencies. To perform this function, the Comptroller's Office must receive specific information concerning new bond issues. Any agency having a new bond issue must submit to the Comptroller's Office the following data within 30 days subsequent to the closing date or beginning date of the borrowing, whichever is later, unless supplementary procedures have been issued by the Comptroller's Office:

1. A copy of the Prospectus/Official Statement.
2. A copy of the Notice of Sale, where available.
3. A completed "Bond Interest and Redemption Schedule" (Exhibit 31.30.10-A).

The preceding documents should be sent to the following address:

Office of the Comptroller
Financial Reporting - Bonded Indebtedness
325 West Adams Street
Springfield, Illinois 62704-1858

Failure to submit these documents within the reporting requirements will result in a delinquency letter being sent to the Auditor General.

**INSTRUCTIONS FOR COMPLETION OF THE "BOND
INTEREST AND REDEMPTION SCHEDULE"**

The following instructions are to be followed in preparing the "Bond Interest and Redemption Schedule". Exhibit 31.30.10-A illustrates a properly completed form with reference numbers included.

REFERENCE

- (1) Enter an X for a new bond issue or an X for current and advanced refunding debt (also see instructions for C-31, procedure 31.45.10).
- (2) Enter an X next to the proper bond type, fixed rate or variable rate.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION BONDED INDEBTEDNESS

PROCEDURE - PAGE NO.

31.30.10 2 of 3

SUB-SECTION REVENUE BONDS

EFFECTIVE DATE

July 1, 2000

PROCEDURE ESTABLISHING NEW BOND ISSUES ON THE

REVISION NUMBER

COMPTROLLER'S RECORDS

01-001

REFERENCE

- (3) Enter the specific identity of the bond issue.
- (4) Enter the bond issuing authority (e.g., State Scholarship Commission).
- (5) Enter effective date of issue.
- (6) Enter total amount of bond issue.
- (7) Enter use of bond sale proceeds.
- (8) Enter denomination(s) of bonds issued.
- (9) Enter the bond maturity date.
- (10) Enter the date of delivery of this bond ("to the Underwriter").
- (11) Enter the first principal payment due date on this bond issue.
- (12) Enter the last principal payment due date on this bond issue.
- (13) Enter the first interest payment due date on this bond issue.
- (14) Enter the last interest payment due date on this bond issue.
- (15) Documents required checklist (see procedure 31.30.10).
- (16) Enter name of individual approving this schedule.
- (17) Enter title of individual named in (16).
- (18) Enter date the form was prepared.
- (19) Enter telephone number of person submitting the form.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	BONDED INDEBTEDNESS	PROCEDURE - PAGE NO.
		31.30.10 3 of 3
SUB-SECTION	REVENUE BONDS	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	ESTABLISHING NEW BOND ISSUES ON THE	REVISION NUMBER
	COMPTROLLER'S RECORDS	01-001

- | (20) Enter the effective date of the maturity schedule. (Note: This date is the bond issue date for new issues. When exercising an early redemption option which results in an adjusted maturity schedule, indicate the date the revised maturity schedule is effective.)
- | (21) Enter dates (month-day-year) when each principal and interest payment is due from the date in (20) through the remaining life of the bond issue.
- | (22) Enter rate of interest on principal outstanding which is first to be redeemed, followed successively by the rates in the order of redemption of outstanding principal.
- | (23) Enter amount of bond principal to be redeemed on the line with corresponding date in (21).
- | (24) Enter amount of interest due on the line with the corresponding date in (21).
- | (25) Enter total principal remaining to be redeemed.
- | (26) Enter total interest remaining to be paid.

Bond Interest and Redemption Schedule

STATE OF ILLINOIS

(Use supplemental page(s) as necessary)

Is this issue a New Bond or Existing Bond after Advanced Refunding Debt

Is this bond issue a Fixed Rate or Variable Rate

Series Series A of March 30, 2000

Issued By Illinois Housing Development Authority

Issue Date March 30, 2000 Total or Original Issue \$9,4495,000

Purpose of Issue To Finance Senior Housing Development

Denomination(s) of Bonds \$5,000

Maturity Date March 01, 2032

Date of Delivery March 30, 2000

First Principal Payment Date March 01, 2000

Last Principal Payment Date March 01, 2032

First Interest Payment Date September 01, 2000

Last Interest Payment Date March 01, 2032

CHECKLIST

☒ A copy of the Prospectus/Official Statement.

☒ A copy of the Notice of Sale, where available.

The preceding documents should be sent with a completed "Bond Interest and Redemption Schedule."

By

Title

Date

Telephone Number

Bond Interest and Redemption Schedule

STATE OF ILLINOIS

(Use supplemental page(s) as necessary)

Maturity Schedule as of March 30, 2000 ⁽²⁰⁾

⁽²¹⁾ <u>Principal Interest Payment Dates</u>	⁽²²⁾ <u>Coupon Rate %</u>	⁽²³⁾ <u>Principal To Be Redeemed</u>	⁽²⁴⁾ <u>Interest Due</u>
09/01/00	5.750%		247,067.46
03/01/01	5.750%		294,517.50
09/01/01	5.750%		294,517.50
03/01/02	5.750%	45,000.00	294,517.50
09/01/02	5.750%	60,000.00	293,223.75
03/01/03	5.750%	60,000.00	291,498.75
09/01/03	5.750%	60,000.00	289,773.75
03/01/04	5.750%	65,000.00	288,048.75
09/01/04	5.750%	65,000.00	286,180.00
03/01/05	5.750%	65,000.00	284,311.25
09/01/05	5.750%	70,000.00	282,442.50
03/01/06	5.750%	70,000.00	280,430.00
09/01/06	5.750%	75,000.00	278,417.50
03/01/07	5.750%	75,000.00	276,261.25
09/01/07	5.750%	80,000.00	274,105.00
03/01/08	5.750%	80,000.00	271,805.00
09/01/08	5.750%	80,000.00	269,505.00
03/01/09	5.750%	85,000.00	267,205.00
09/01/09	5.750%	85,000.00	264,761.25
03/01/10	5.750%	90,000.00	262,317.50
09/01/10	6.200%	90,000.00	259,730.00
03/01/11	6.200%	95,000.00	256,940.00
09/01/11	6.200%	100,000.00	253,995.00

ALL COLUMNS MUST CONTINUE THROUGH MARCH 01, 2032 IN THIS EXAMPLE

(USE SUPPLEMENTAL PAGE(S) AS NECESSARY)

Totals

\$

⁽²⁵⁾

\$

⁽²⁶⁾

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	BONDED INDEBTEDNESS	PROCEDURE - PAGE NO.
		31.30.20 1 of 2
SUB-SECTION	REVENUE BONDS	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	TRANSACTION REPORTING - PERIODIC PAYMENT OF PRINCIPAL AND INTEREST	REVISION NUMBER
		01-001

TRANSACTION REPORTING - PERIODIC PAYMENT OF
PRINCIPAL AND INTEREST

GENERAL INFORMATION

Transaction reporting is required where there is a redemption of principal and payment of interest. A single form C-08, "Notice of Payment of Bond Interest and/or Principal" (Exhibit 31.30.20-A) is to be used for the reporting of both types of transactions. For those Agencies who are the "paying agent" to bond owners, a form C-08 should be prepared and submitted within 30 days from the date that the voucher is processed for payment by the agency. However, for agencies who utilize trustees as their "paying agent", a form C-08 should be prepared and submitted within 15 days of the agency's receipt of the trustee's monthly statement. To assist agencies which utilize trustees, a provision should be included in the trustee's contracts which require them to send to the Comptroller's Office the Notice of Payments directly when payments are made.

Early redemption involving the payment of a premium by the issuing agency must be reported on the form "Notice of Payment of Bond Interest and/or Principal." The amount of premium paid should be footnoted on the form for informational purposes. Also, an adjusted maturity schedule should be submitted on the form as set forth in Exhibit 31.30.10-A.

All forms and schedules should be sent to the following address:

Office of the Comptroller
Financial Reporting - Bonded Indebtedness
325 West Adams Street
Springfield, Illinois 62704-1858

Failure to submit these documents on the appropriate date shall result in a delinquency letter being sent to the Auditor General and a carbon copy to the agency.

INSTRUCTIONS FOR COMPLETION OF THE "NOTICE OF
PAYMENT OF BOND INTEREST AND/OR PRINCIPAL"

The following instructions are to be followed in preparing the "Notice of Payment of Bond Interest and/or Principal." Exhibit 31.30.20-B illustrates a properly completed form with the reference numbers included.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	BONDED INDEBTEDNESS	PROCEDURE - PAGE NO.
		31.30.20 2 of 2
SUB-SECTION	REVENUE BONDS	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	TRANSACTION REPORTING - PERIODIC	REVISION NUMBER
	PAYMENT OF PRINCIPAL AND INTEREST	01-001

REFERENCE

- (1) Enter agency, board or other authority vouchering the reported payment.
- (2) Enter State agency or other authority responsible for administering the proceeds of the bond issue.
- (3) Enter name and city of Paying Agent.
- (4) Enter amount of principal being redeemed.
- (5) Enter amount of interest being paid.
- (6) Enter amount of premium being paid for bonds redeemed early.
- (7) Enter due date according to the indenture.
- (8) Enter voucher date.
- (9) Enter the specific identity of the bond issue.
- (10) Amount of Bond Principal Outstanding.
- (11) Enter name of individual approving voucher.
- (12) Enter title of individual named in (11).
- (13) Enter date the form was prepared.
- (14) Enter telephone number of person submitting the form.
- (15) Enter date the trustee statement was received.

Notice of Payment of Bond Interest and/or Principal

To: Office of the Comptroller
Financial Reporting
Bonded Indebtedness Section
325 West Adams Street
Springfield, Illinois 62704-1858

By_____

On Behalf Of_____

To Paying Agent_____

For Principal In The Amount Of \$_____

For Interest In The Amount Of \$_____

For Premium In The Amount Of \$_____

Due On_____ Paid On_____

Bond Issue Titled_____

Amount of Bond Principal Outstanding_____

Comptroller Use Only

Rec'd_____

Refer No._____

Posted To_____

Posted By_____

By_____

Title_____

Date_____

Telephone Number_____

Date Trustee Statement Received_____

Notice of Payment of Bond Interest and/or Principal

To: Office of the Comptroller
Financial Reporting
Bonded Indebtedness Section
325 West Adams Street
Springfield, Illinois 62704-1858

By (1) Capital Development Board/Illinois Building Authority Division

On Behalf Of (2) Illinois Building Authority

To Paying Agent (3) National City Bank

For Principal In The Amount Of \$ (4) 5,000,000

For Interest In The Amount Of \$ (5) 125,000

For Premium In The Amount Of \$ (6) 75,000

Due On (7) October 1, 1995 Paid On (8) October 1, 1999

Bond Issue Titled (9) Series 1972

Amount of Bond Principal Outstanding (10) 25,000,000

Comptroller Use Only

Rec'd

Refer No.

Posted To

Posted By

By (11) John Jones

Title (12) Financial Analyst

Date (13) November 4, 1995

Telephone Number (14) 312-999-7007

Date Trustee Statement Received (15) Nov. 1, 1995

IMPREST SYSTEM

The following is a list of the State Treasurer's segregated cash balance by University and Campus:

	<u>Amount</u>
Chicago State University	\$125,000
Eastern Illinois University	100,000
Governors State University	125,000
Western Illinois University	200,000
Illinois State University	200,000
Northern Illinois University	200,000
Southern Illinois University	
Carbondale Campus	\$200,000
Edwardsville Campus	<u>200,000</u>
	400,000

IMPREST SYSTEM (Cont.)

Department of Commerce and
Community Affairs:

Brussels, Belgium	150,000	
Budapest, Hungary	50,000	
Hong Kong, China	150,000	
Mexico City, Mexico	100,000	
Tokyo, Japan	80,000	
Warsaw, Poland	<u>60,000</u>	590,000

Department of Agriculture:

Brussels, Belgium	40,000	
Hong Kong, China	40,000	
Mexico City, Mexico	40,000	
Toronto, Canada	40,000	
State Fair - Awards and Premium	25,000	
State Fair - Entertainment Refund	(A)	
State Fair - Change Fund	<u>(B)</u>	Variable Total

Office of the State Treasurer 2,000

Illinois Mathematics & Science Academy 15,000

- (A) The amount transferred from any fund to the Illinois or DuQuoin State Fair shall not exceed the appropriation for each specific purpose in accordance with statutory requirements. This authorization shall terminate each year within 45 days of the close of the annual State Fair.
- (B) The amount transferred to the Illinois or DuQuoin State Fair for making change at the Fairgrounds is not to exceed \$100,000 and is to be returned within 5 days upon completion of such activity.

IMPREST SYSTEM CASH RECONCILIATION
FOR MONTH ENDED JULY 31,1989

Amount in Imprest Account, per Bank Statement \$106,916.88

Add: Deposits in Transit -

<u>NUMBER</u>	<u>DATE</u>	<u>AMOUNT</u>	
7169	07/29/89	\$11,107.12	
7176	07/30/89	<u>5,365.82</u>	16,472.94

Deduct: Outstanding Checks -

<u>NUMBER</u>	<u>DATE</u>		
4712	07/03/89	\$ 37.12	
4731	07/19/89	163.47	
4762	07/28/89	85.96	
4763	07/28/89	12.95	
4764	07/29/89	531.21	
4765	07/29/89	33.14	
4766	07/29/89	20.00	
4767	07/29/89	<u>5.74</u>	<u>(889.59)</u>

Amount in Imprest Account, per Agency records \$122,500.23

Disbursements made-but not submitted

For periodic transfer 17,243.41

Periodic Transfers in Transit:

<u>Appropriation Account Code</u>	<u>AMOUNT</u>	
001-64401-1200-00-00	\$41,343.19	
001-64401-1300-00-00	4,562.17	
029-64401-4400-00-00	3,216.00	
029-64401-1500-00-00	<u>11,135.00</u>	<u>60,256.36</u>

Authorized Imprest Cash Account \$200,000.00

The above information agrees with the Imprest Cash Account Records.

Signature-Imprest Account Custodian

Date

Telephone Number

Agency

Address

FORM C-13-7 PART (REV.07-99)

Invoice Voucher

STATE OF ILLINOIS

Eastern Illinois University
Charleston, IL 61920

The preparation instructions for vendors
are on the back of the last copy

Name and Location of State Agency or Institution																								
VENDOR AND STATE AGENCY SEE IMPORTANT INSTRUCTIONS ON BACK OF COPIES 6 AND 7 FOR COMPLETION OF BOX 3			2. Taxpayer Identification Number			Important		4. Voucher No. <u>10113</u>																
			1000612201			See instructions on back of page 7 for completion of box 2.																		
PAYMENT OF INTEREST MAY BE AVAILABLE IF THE STATE FAILS TO COMPLY WITH THE ILLINOIS PROMPT PAYMENTS ACT, 30 ILCS 540			3. Vendor or Payee LAST NAME OR BUSINESS NAME FIRST NAME MIDDLE INITIAL EIU IMPREST ACCOUNT Business Office Main - Room 113W 600 Lincoln Avenue					5. Voucher Date <u>2/2/99</u>																
								6. Appropriation Account Code Number <u>001-61201-1200-00-00</u>																
Disposition of Copies								7. Invoice Number _____																
1-Comptroller 5-Agency								8. Invoice Date _____																
2-Agency 6-Agency																								
3-Agency 7-Retained by																								
4-Remittance Copy Vendor																								
10. Give Complete Description of Agencies/Services Rendered or Attach Itemized Vendor Invoice					11. Quantity	12. Units	13. Unit Price	14. Amount																
01/0199-01/30/99 3700 Give detailed description of the reimbursement or attached supporting documentation.									3,840.00															
18. Exp. Obj.	19. Exp. Amount		Comp Use Only	22. Obligation No.			15. Subtotal		3,840.00															
1240	750	00					24. Payment Amount																	
1275	350	50					16. Discount/																	
1278	1,450	82					Deduction																	
1289	1,288	18					17. Total																	
						Amount		3,840.00																
20. Total Exp.			3,840	00	25. Total Payment Amount																			
26. For Agency Use Only					Certification of Receiving Agency																			
Approved for payment Receiving Officer					I certify that the goods or services specified on this voucher were for the use of this agency and the expenditure for such goods or services was authorized and lawfully incurred, that such goods or services required standards set forth in the purchase agreement or contract to which the voucher relates; and the amount shown on this voucher is correct and approved for payment. If applicable, the reporting required by Section 5.1 of 'An Act to create the Bureau of the Budget and to define its powers and duties and to amend the 'Appropriation Act of 1969', approved April 16, 1969, as amended, have been met.																			
Date					Clerk																			
Head of Unit or Authorized Agent					Date					COPY 1					(Date)					Agency Head (Signature)				

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO.
		33.13.10 1 of 3
SUB-SECTION	LOCALLY HELD FUND REPORTING	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	INTRODUCTION	REVISION NUMBER
		01-001

STATUTE REFERENCE

15 ILCS 405/16 requires agencies to submit locally held fund reports as prescribed by the comptroller.

"Reports from State agencies. The Comptroller shall prescribe the form and require the filing of quarterly fiscal reports by each State agency. Within 30 days after the end of each quarter, or at such earlier time as the comptroller by rule requires, each State agency shall file with the comptroller the report of its receipts and collections during the preceding quarter, including receipts and collections of taxes and fees, funds and fund authorizations from sources other than appropriation by the General Assembly, gifts, grants and donations, and income from revenue producing activities or property of or under the control of the agency. The report shall specify the nature, source and fair market value of any assets received, any increase or decrease in its security holdings (other than those held by the State Treasurer), and such other related information as the comptroller, by rule, requires. The report shall, consistent with the uniform State accounting system, account for all encumbrances, transfers, and releases of encumbrances upon assets held by the State agency, except any assets held in trust for another State agency or person, and any additional accounting as may be determined by the comptroller to be necessary for his maintenance of accurate encumbrance accounts for State agencies. The report shall include a separate accounting for each revenue bond issue administered by the particular agency, and shall indicate any changes in authorized or outstanding indebtedness of the agency or of the State through the agency. This Section does not require the duplication of reports concerning security holdings and investment income of the State Treasurer which are issued by the Treasurer pursuant to law."

INTRODUCTION

GENERAL

The Locally Held Fund Reporting System's major function is to capture cash receipts and disbursements information on a quarterly basis in order to provide a more comprehensive fiscal data base for the State of Illinois. The information reported applies to "locally held" funds only and does not pertain to cash receipts which are submitted to the Office of the Comptroller for processing and which are then deposited in the State Treasury. It also does not pertain to cash disbursements which are initiated by preparing any one of the various types of vouchers which authorize the Office of the Comptroller to make payment in the form of a warrant except:

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO.
		33.13.10 2 of 3
SUB-SECTION	LOCALLY HELD FUND REPORTING	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	INTRODUCTION	REVISION NUMBER
		01-001

- (1) Bond Revenue Operational Expenditures in which the payments are made from Fund (#462) and charged to detail object 1995.
- (2) I.M.R.F. Reimbursements for Operational Expenditures in which the payments are charged to detail object 1996.

In these two instances, the reporting form will contain information applicable to disbursements only and not to cash receipts.

Except for the items noted above, the information reported on the reporting form applies to monies deposited in and disbursed from local bank accounts.

REPORTING CYCLE

The reporting cycle begins at the agency level with the preparation of a "Report of Receipts and Disbursements for Locally Held Funds" applicable to each local fund maintained by the agency. When the reports are completed, they are submitted to the agency official responsible for approving them. After the official has reviewed and signed the reports, they are submitted to the Office of the Comptroller for processing.

Upon receipt, the Comptroller's Office will review the reports for completion of all data elements and for reasonableness. The reports are filed and made available for public inspection upon request.

DOCUMENT DESCRIPTION

The "Report of Receipts and Disbursements for Locally Held Funds" (Form C-17) is used to report locally held fund activity. This form, which reflects fiscal year-to-date receipts and disbursements per the agency's records, contains accounts almost identical to the accounts used in processing receipts and disbursements for Treasurer-held funds. This facilitates combining similar items and highlights unique items.

Each agency is responsible for preparing one report for each "locally-held" fund it maintains. These funds are also included in the year end GAAP compilation process. If no locally held funds are maintained, agencies are required to submit a Form C-17.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO.
		33.13.10 3 of 3
SUB-SECTION	LOCALLY HELD FUND REPORTING	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	INTRODUCTION	REVISION NUMBER
		01-001

STATEMENT OF GENERAL POLICY

The "Report of Receipts and Disbursements for Locally Held Funds" is prepared at a summary level of information. When properly completed, it presents the fiscal year-to-date receipts and disbursements as of the report date applicable to each locally fund maintained by the reporting agency.

To facilitate the consistent preparation of From C-17 for transactions of a similar nature, SAMS Manual Procedure 27.50.30 (which are not intended to be all-inclusive) sets forth the types of accounts which should be included in the major receipts classifications shown on the forms. Using these accounts as a guideline, the reporting of receipts for locally held funds will be more meaningful.

Since the Bond Revenue Operational Expenditures and I.M.R.F. Reimbursement for Operational Expenditures are reported as lump-sum expenditures (even though charged to detail objects 1995 and 1996 respectively), the completion of the disbursements portion of the reporting form will provide a more meaningful source of information regarding the actual distribution of the payments charged to these accounts.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO.
		33.13.20 1 of 3
SUB-SECTION	LOCALLY HELD FUND REPORTING	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	PROCEDURES	REVISION NUMBER
		01-001

**PREPARATION OF THE "REPORT OF RECEIPTS AND
DISBURSEMENTS FOR LOCALLY HELD FUNDS"**

The following procedures provide details for preparing the "Report of Receipts and Disbursements for Locally Held Funds" (From C-17) for each "locally held" fund in which your agency has accountability. If your agency does not have a "locally-held fund," then enter "NOT APPLICABLE" on the face of the form and submit to the Comptroller's Office. After your initial submission of "Not Applicable", your agency is not required to submit any further reports as long as the agency does not maintain any locally held funds. Exhibit 33.13.20-A illustrates a blank form, Exhibit 33.13.20-B illustrates a form with the reference numbers on it and Exhibit 33.13.20-C illustrates a properly completed form.

REFERENCE

CONTENTS

(1)	Print or type name and three digit number of agency, board, commission, university, or office. Refer to Section 11 - Expenditure Authority (SAMS Procedure 11.50.40) for a complete listing of agency names and numbers.
(2)	Enter division name if any, as listed in SAMS Procedure 11.50.40.
(3)	Enter the name of the locally held fund for which the form is being prepared. Universities should prepare a separate report (if applicable) for (1) Current Funds, (2) Plant Funds, (3) Agency Funds, (4) Loan Funds, (5) Endowment Funds, (6) Student Activity Funds, and (7) Revenue Bond Funds.
(4)	Enter the last day of the reporting period, e.g., December 31, 2002, would be 1 2 3 1 0 2 .
(5)	Place an "X" in the applicable box noting the basis of accounting used in recording transactions within the fund. For a discussion of basis of accounting, refer to Section 03 - Accounting Principles (SAMS Procedure 03.53.40).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO.
		33.13.20 2 of 3
SUB-SECTION	LOCALLY HELD FUND REPORTING	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	PROCEDURES	REVISION NUMBER
		01-001

REFERENCE

CONTENTS

(6-25)	Items (6) through (25) are for reporting fiscal year-to-date receipts reflected on agency records as of the reporting date. Refer to SAMS Procedure 27.50.30 for a listing of accounts which should be included under the various accounts listed on the form. If an account has no activity to report, enter "0".
(26)	Add the amounts reported on lines (6) through (25) and enter the total.
(27-48)	Items (27) through (48) are for reporting fiscal year-to-date disbursements reflected on agency records as of the reporting date. Refer to Section 11 - Expenditure Authority (SAMS Manual Procedures 11.50.20 and 11.50.30) for guidelines in determining the types of expenditures which should be included under the various accounts listed on the form.
(49)	Add the amounts shown for items (27) through (48) and enter the total.
(50-51)	Enter the amount of the "Cash on hand and in banks," the amount of the investments, as of the reporting date.
(52)	Add the amounts reported on lines (50) and (51) and enter the total.
(53)	A responsible official must sign the report.
(54)	Enter date report was prepared.
(55)	Enter telephone number of responsible official. This will facilitate contacting the appropriate person if any information on the report needs clarification.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO.
		33.13.50 1 of 3
SUB-SECTION	LOCALLY HELD FUND REPORTING	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	REFERENCE	REVISION NUMBER
		01-001

DESCRIPTIONS OF REVENUE SOURCES TO INCLUDE IN THE RECEIPT ACCOUNTS

The following listing of revenue sources to be included in the reporting receipt accounts should be used as a guideline only and is not intended to be all - inclusive.

<u>SOURCE NUMBER</u>	<u>NAME, DESCRIPTION AND EXAMPLES</u>
803	<u>Bond Issue Proceeds</u> - Monies received from the sale of bonds.
806	<u>Bond Operations</u> - Monies from operations which were initially financed from bond issue proceeds and for which a portion of the bonds are currently outstanding. Examples include room and board revenues, hospital and medical services revenues, university union revenues, bookstore sales and rentals, food sales, highway toll revenues.
824	<u>Auxiliary Enterprises</u> - Monies received for goods or services which are <u>NOT</u> in excess of what is required to maintain the operation which provided the goods or services. Examples include service oriented revolving funds such as printing, motor vehicles, etc. Currently, excess profits on the universities' auxiliary enterprises are required to be deposited in the State Treasury. This account will provide information on revenues which are not considered excess and, therefore, are not deposited in the State Treasury. Note - If the auxiliary enterprise was initially financed from bond proceeds and a portion of the bonds are currently outstanding, report the fiscal year-to-date receipts under "Bond Operations." If no bonds are outstanding, report the receipts under this category.
831	<u>Federal Government</u> - Monies received directly or indirectly from the Federal Government in the form of grants or contracts. This also includes Federal monies received via an other state.
843	<u>Fines, Penalties or Violations</u> - Monies collected as a result of an infraction of the law, rules or regulations. Examples include parking fines, library fines, property damage, etc.
846	<u>Fund Transfers</u> - Monies transferred from another fund into the local fund.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO.
		33.13.50 2 of 3
SUB-SECTION	LOCALLY HELD FUND REPORTING	EFFECTIVE DATE
		July 1, 1982
PROCEDURE	REFERENCE	REVISION NUMBER
		83-001

<u>SOURCE NUMBER</u>	<u>NAME, DESCRIPTION AND EXAMPLES</u>
852	<u>Investment Income</u> - Monies received from investments. Examples include interest and dividends.
855	<u>Licenses, Fees or Registrations</u> - Monies received in connection with issuing licenses, registrations, or collected fees for services rendered. Examples include school registration fees, docket fees, postage fees, library fees, parking stickers, laboratory fees, etc.
858	<u>Local Illinois Governmental Units</u> - Monies received from local governmental units such as cities, counties or townships. Examples may include gifts, grants or contracts.
861	<u>Miscellaneous</u> - Monies received which are low dollar amounts not warranting a specific classification. Examples include jury duty reimbursement, pay telephone receipts, lapsed deposits, bail bond receipts, etc.
864	<u>Other Illinois State Agency Grants</u> - Monies received from State agencies in the form of grants or contracts.
867	<u>Other States</u> - Monies received from another state which were not Federal monies initially. An example may be two states working in a joint venture with one state acting as custodian of the total money.
870	<u>Private Organizations or Individuals</u> - Monies received from individuals or non-governmental organizations such as charities, foundations, etc. Examples include cash gifts, bequests, endowments, etc.
876	<u>Rental Income</u> - Monies received from rentals of buildings, land or other facilities. Examples include stadium and field house rentals, trailer court rentals, equipment rentals, etc.
878	<u>Repayment of Loans</u> - Monies received from a participant in an agency administered loan program such as the student loan program.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION MISCELLANEOUS
SUB-SECTION TAX EXPENDITURE REPORTING
PROCEDURE PROCEDURES

PROCEDURE - PAGE NO.
33.15.20 3 of 4
EFFECTIVE DATE
July 1, 1996
REVISION NUMBER
97-001

REFERENCE

CONTENTS

(13)	Enter the first fiscal year that the specified tax expenditure reduced revenues that would otherwise accrue to the State.
(14)	Describe how the tax expenditure reduces the revenues that would otherwise accrue to the State. List any amendments since the effective date of this tax expenditure. Specify the type of tax expenditure, e.g., exemption, exclusion, deduction, allowance, credit, preferential tax rate, or an abatement. Are those who qualify for the tax expenditure totally exempt from liability or is their liability reduced from that of payers ineligible to benefit from the tax expenditure? If liability is reduced, how much is the reduction? Does the law include any changes in the tax expenditure between the current and next preceding fiscal years?
(15)	List the estimated cost of the tax expenditure by fund for the current state fiscal year just ended and the next fiscal year. Amounts should be rounded to the nearest thousand dollars. If the total cost of the tax expenditure will be under \$1 million, you may enter "less than \$1 million" and go to 18.
(16)	Describe how the cost of the tax expenditure was estimated. Include the data sources such as: calculated from tax returns; estimated from a sample of returns; based on data from federal returns for a similar tax; or derived from economic data. Describe any adjustments made to the base data. Is the difference between the current year's estimate and next year's estimate based solely on expected changes in receipts for the revenue source or does it reflect any expected legal or other changes? Please note if the methodology has changed between the current and next fiscal year.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO.
		33.15.20 4 of 4
SUB-SECTION	TAX EXPENDITURE REPORTING	EFFECTIVE DATE
		July 1, 2000
PROCEDURE	PROCEDURES	REVISION NUMBER
		01-001

REFERENCE

CONTENTS

(17)	Assess the impact of the tax expenditure on various classes of payers of the revenue source. Describe the groups who benefit from the tax expenditure.
(18)	Enter the signature of the individual responsible for the report.
(19)	Enter the date of the signature.

FILING INSTRUCTIONS

The annual "Tax Expenditure Report" should be submitted to the Comptroller's Office by November 1 of each year with the exception of the reports pertaining to the state income taxes. Those reports may be delayed to February 15 in order to obtain more complete data on the preceding tax year.

The report should be submitted to the following address:

Office of the Comptroller
Research and Fiscal Information
325 West Adams Street
Springfield, Illinois 62704-1858