STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

**** PROCEDURE BULLETIN ****

Procedure Bulletin Number 59

Date: May 30, 2003

Effective Date: July 1, 2003

SAMS MANUAL

Material Transmitted: 3, 7, 9, 11, 15, 17, 23, 25, 26, 27, 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.**

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REMOVE		INSERT	
Contact Listing		Contact Listing	
03.30.30	1-2 of 8	03.30.30	1-2 of 8
03.40.10	9-10 of 11	03.40.10	9-10 of 11
03.50.60	1-2 of 5	03.50.60	1-2 of 5
03.70.10	1-4 of 4	03.70.10	1-4 of 4
07.10.20	1 of 1	07.10.20	1 of 1
09.10.40	7-8 of 16	09.10.40	7-8 of 16
Exhibits	09.10.40-A, B, C and D	Exhibits	09.10.40-A, B, C and D
Exhibits	09.20.10-A, B, C, D, E and F	Exhibits	09.20.10-A, B, C, D, E and F
Exhibits	09.20.20-A, B, C and D	Exhibits	09.20.20-A, B, C and D
Exhibit	09.20.30-D, 1-6 of 6	Exhibit	09.20.30-D, 1-5 of 5
09.50.25	1-23 of 23	09.50.25	1-25 of 25
09.50.40	1-7 of 7	09.50.40	1-7 of 7
09.50.50	1-10 of 10	09.50.50	1-10 of 10
11.10.20	1-4 of 4	11.10.20	1-4 of 4
11.10.40	3-4 of 5	11.10.40	3-4 of 5
11.10.50	1-2 of 2	11.10.50	1-2 of 2
Exhibits	11.40.50-A and B	Exhibits	11.40.50-A and B
11.50.20	9-14 of 14	11.50.20	9-14 of 14
11.50.30	5-52 of 56	11.50.30	5-52 of 56
11.50.40	7-16 of 27	11.50.40	7-16 of 27
Exhibit	11.50.50-A	Exhibit	11.50.50-A
15.10.40	3-4 of 5	15.10.40	3-4 of 5
15.20.10	3-4 of 10	15.20.10	3-4 of 10
15.20.10	7-8 of 10	15.20.10	7-8 of 10
Exhibits	15.20.10-A, B, C and D	Exhibits	15.20.10-A, B, C and D
15.20.30	1-2 of 4	15.20.30	1-2 of 4

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REMOVE		INSERT	
15.20.35	1-2 of 2	15.20.35	1-2 of 2
15.20.40	1-4 of 6	15.20.40	1-4 of 6
15.20.55	1-2 of 2	15.20.55	1-2 of 2
15.30.30	3-4 of 4	15.30.30	3-4 of 4
Exhibits	15.30.30-C and D	Exhibit	15.30.30-C
17.10.20	1-2 of 2	17.10.20	1-2 of 2
17.10.30	1 of 1	17.10.30	1 of 1
17.20.10	1-6 of 6	17.20.10	1-5 of 5
17.20.20	1-2 of 5	17.20.20	1-2 of 5
Exhibit	17.20.30-A	Exhibit	17.20.30-A
17.20.35	1-4 of 4	17.20.35	1-3 of 3
17.20.45	3-4 of 6	17.20.45	3-4 of 6
Exhibit	17.30.20-A	Exhibit	17.30.20-A
23.20.65	1-2 of 3	23.20.65	1-2 of 3
25.10.40	1-2 of 2	25.10.40	1-2 of 2
Exhibit	25.50.10-A	Exhibit	25.50.10-A
26.30.10	1-4 of 4	26.30.10	1-4 of 4
26.30.20	1-4 of 5	26.30.20	1-4 of 5
26.30.30	1-4 of 5	26.30.30	1-4 of 5
26.30.50	1-3 of 3	26.30.50	1-3 of 3
Exhibits	26.40.10-A, B, C, D and E	Exhibits	26.40.10-A, B, C, D, E and F
Exhibits	27.20.12-A and B	Exhibits	27.20.12-A and B
Exhibits	27.20.17-A and B	Exhibits	27.20.17-A and B
Exhibits	27.20.22-A and B	Exhibits	27.20.22-A and B
Exhibits	27.20.26-A and B	Exhibits	27.20.26-A and B
Exhibits	27.20.27-A and B	Exhibits	27.20.27-A and B
27.20.29	1-2 of 4	27.20.29	1-2 of 4

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REMOVE		INSERT	
Exhibits	27.20.31-A and B	Exhibits	27.20.31-A and B
27.20.33	3-4 of 4	27.20.33	3-4 of 4
Exhibits	27.20.33-A and B	Exhibits	27.20.33-A and B
27.20.35	1-6 of 6	27.20.35	1-7 of 7
Exhibits	27.20.35-A and B	Exhibits	27.20.35-A and B
27.20.38	1-11 of 11	27.20.38	1-11 of 11
Exhibits	27.20.38-A and B	Exhibits	27.20.38-A and B
27.20.40	1-8 of 8	27.20.40	1-9 of 9
Exhibits	27.20.40-A and B	Exhibits	27.20.40-A and B
27.20.46	1-2 of 3	27.20.46	1-2 of 3
27.20.49	3-6 of 10	27.20.49	3-6 of 10
27.20.51	3-4 of 4	27.20.51	3-4 of 4
Exhibits	27.20.51-A and B	Exhibits	27.20.51-A and B
Exhibits	27.20.52-A and B	Exhibits	27.20.52-A and B
27.20.60	1-9 of 9	27.20.60	1-9 of 9
Exhibits	27.20.60-A and B	Exhibits	27.20.60-A and B
27.20.65	1-6 of 6	27.20.65	1-8 of 8
		Exhibits	27.20.65-C and D
27.20.66	1-4 of 4	27.20.66	1-4 of 4
Exhibits	27.20.66-A and B	Exhibits	27.20.66-A and B
27.20.67	1-26 of 26	27.20.67	1-26 of 26
Exhibits	27.20.67-A and B	Exhibits	27.20.67-A and B
27.20.68	1-21 of 21	27.20.68	1-21 of 21
27.20.76	1-2 of 3	27.20.76	1-2 of 3
Exhibits	27.20.76-A and B	Exhibits	27.20.76-A and B
27.20.78	1-2 of 6	27.20.78	1-2 of 6
27.20.78	5-6 of 6	27.20.78	5-6 of 6
Exhibits	27.20.78-A and B	Exhibits	27.20.78-A and B
27.20.79	1-2 of 6	27.20.79	1-2 of 6
27.20.79	5-6 of 6	27.20.79	5-6 of 6
Exhibits	27.20.79-A and B	Exhibits	27.20.79-A and B
27.20.81	1-2 of 2	27.20.81	1-2 of 2

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REMOVE		INSERT	
Exhibits	27.20.81-A, 3-4 of 4 and B, 3-4 of 4	Exhibits	27.20.81-A, 3-4 of 4 and B, 3-4 of 4
27.20.82	1-3 of 3	27.20.82	1-3 of 3
27.20.85	1-8 of 8	27.20.85	1-9 of 9
Exhibits	27.20.85-A and B	Exhibits	27.20.85-A and B
27.20.94	1-4 of 4	27.20.94	1-4 of 4
Exhibits	27.20.94-A and B	Exhibits	27.20.94-A and B
27.50.20	1-39 of 39	27.50.20	1-42 of 42
31.20.10	1 of 1	31.20.10	1 of 1
31.20.20	1 of 1	31.20.20	1 of 1
31.30.10	1-3 of 3	31.30.10	1-3 of 3
Exhibits	31.30.10-A1 and A2	Exhibits	31.30.10-A, A1, B and B1
31.30.20	1-2 of 2	31.30.20	1-2 of 2
Exhibits	31.30.20-A and B	Exhibits	31.30.20-A and B
31.40.10	1-4 of 4	31.40.10	1-4 of 4
31.45.10	1-6 of 6	31.45.10	1-6 of 6
Exhibits	31.45.10-A and B	Exhibits	31.45.10-A and B
33.10.10	5-6 of 9	33.10.10	5-6 of 9
33.13.20	1-3 of 3	33.13.20	1-3 of 3
Exhibits	33.13.20-A, B and C	Exhibits	33.13.20-A, B and C

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

SECTION	INDIVIDUAL	TELEPHONE NUMBER
01 – Introduction	Matt Ciotti	785-6257
02 – Internal Controls	Matt Ciotti	785-6257
03 – Accounting and Financial Reporting Policies and Procedures	Sharon Pinto	782-2052
05 – Terminology	Matt Ciotti	785-6257
07 – Financial Information	Matt Ciotti	785-6257
09 – Funds	Paula Todaro	782-8084
Petty Cash	Judy Cumby	557-2400
11 – Expenditure Authority	Linda Seelbach	782-3608
	Paula Todaro	782-8084
Appropriation/Expenditure Transfers	Debbie Burton	782-4106
Detail Object Corrections	Debbie Burton	782-4106
Reversions	Debbie Burton	782-4106
15 – Obligations	Anne Brown	785-0009
17 – Pre-Audit & Commercial Vouchering	Thwyla Drury	782-3060
Contractual Services Vouchers	Brenda Drabant	782-8279
19 – Vendor Identification Structure	Karla Grigsby	557-3376
20 – Electronic Commerce	Larry O'Brien	782-9969
	Rhonda Reinert	557-0931
21 – Warrants	Richard Damron	785-1128

SECTION	INDIVIDUAL	TELEPHONE NUMBER
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	Debbie Burton	782-4106
	Debbie Fortman	782-3750
26 – Receivables Reporting	Scott Reeser	782-2104
Claims in Favor of the State Procedures	Carla Huffman	782-8290
27 – Agency Reporting	Sharon Pinto	782-2052
29 – State Property Reporting	Scott Reeser	782-2104
31 – Bonded Indebtedness	Tim Burch	782-5198
33 – Miscellaneous:		
University Imprest System	Judy Cumby	557-2400
Locally Held Fund Reporting	Sharon Pinto	782-2052
Tax Expenditure Reporting	Bob Brock	782-3615
	Loren Iglarsh	782-7921
Fee Imposition Reporting	Loren Iglarsh	782-7921
Service Efforts and Accomplishments Reporting	David Griffith	524-5774

POLICY

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

Capital Asset Category	Capitalization Threshold
Infrastructure	$1,000,000
Land	$ 100,000
Land Improvements	$ 25,000
Site Improvements	$ 25,000
Buildings	$ 100,000
Building Improvements	$ 25,000
Equipment	$ 5,000
Works of Art, Historical Treasures	$ 5,000

All capital leases and installment purchases in which the fair market value of the asset acquired is greater than $5000 should be capitalized.

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

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

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

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

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

PROCEDURES

Capitalization of Works of Art and Historical Treasures

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

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

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

Class of Transaction	Asset Recognition—Both Accrual and Modified Accrual Bases of Accounting	Revenue Recognition	
		Accrual Basis of Accounting*	Modified Accrual Basis of Accounting*
Exchange and exchange-like transactions	► Record receivables when underlying exchange transaction occurs or record cash when the resources are received, whichever is first	► When the exchange occurs	► When the exchange occurs, subject to "availability" criterion
Nonexchange:			
Derived tax revenues, which generally would include income, sales, and similar assessment on earnings or consumption	► Record receivables when underlying exchange transaction occurs or record cash when the resources are received, whichever is first	► When the underlying exchange occurs	► When the underlying exchange occurs, subject to "availability" criterion
Imposed nonexchange revenues, which generally would include fines and certain fees	► Record receivables when the State has an enforceable legal claim to the resources or record cash when the resources are received, whichever is first	► When use of the resources is required or first permitted by time requirements in enabling legislation, or at the same time as the assets are recognized if there are no time requirements	► When use of the resources is required or first permitted by time requirements in enabling legislation, or at the same time as the assets are recognized if there are no time requirements, subject to "availability" criterion
Government-mandated and voluntary nonexchange transactions, which generally would include Federal grants and donations by nongovernmental entities	► Record receivables when all applicable eligibility requirements are met or record cash when the resources are received, whichever is first	► When all applicable eligibility requirements are met (For endowments, time requirements are met when resources are received.)	► When all applicable eligibility requirements are met, subject to "availability" criterion (For endowments, time requirements are met when resources are received.)

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

Presentation and Valuation of Receivables

Presentation

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

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

Collectibility

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

a. Information available before the financial statements are issued indicates that it is probable that all or part of the receivable at the date of the financial statements will not be collectable; and

b. The amount of the loss can be reasonably estimated.

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

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

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

LEASES/INSTALLMENT PURCHASES/CERTIFICATES OF PARTICIPATION

ACCOUNTING FOR LEASES-LESSEE

In governmental accounting, as with commercial, there are two classifications of leases, capital and operating, from the standpoint of the lessee. The criteria for classifying leases is set forth below. If at its inception, a lease meets one or more of the following four criteria, the lease shall be classified as a capital lease by the lessee. Otherwise, it shall be classified as an operating lease.

"a. The lease transfers ownership of the property to the lessee by the end of the lease term.

b. The lease contains a bargain purchase option.

c. The lease term is equal to 75 percent or more of the estimated economic life of the leased property. However, if the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the lease property, including earlier years of use, this criterion shall not be used for purposes of classifying the lease.

d. The present value at the beginning of the lease term of the minimum lease payments, excluding that portion of the payments representing executory costs to be paid by the lessor, including any profit thereon, equals or exceeds 90 percent of the excess of the fair value of the leased property to the lessor at the inception of the lease. However, if the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the leased property, including earlier years of use, this criterion shall not be used for purposes of classifying the lease. A lessor shall compute the present value of the minimum lease payments using the interest rate implicit in the lease. A lessee shall compute the present value of the minimum lease payments using his incremental borrowing rate, unless (i) it is practicable for him to learn the implicit rate computed by the lessor and (ii) the implicit rate computed by the lessor is less than the lessee's incremental borrowing rate. If both of those conditions are met, the lessee shall use the implicit rate."[1]

Capital lease transactions are processed by the Comptroller's Office using a form SCO-560, which is completed by agencies. The future commitments for capital leases are recorded as part of "Leases Payable" in the agency's financial statements.

1 American Institute of Certified Public Accountants, Financial Accounting Standards Board Statement Number 13

ACCOUNTING FOR INSTALLMENT PURCHASES

Installment purchase transactions are those in which payments of the purchase price are made in installments over an extended period. These transactions are processed like leases by the Comptroller's Office, with agencies filling out the required SCO-560. Unlike a capital lease however, the title passes to the buyer at the beginning of the payment schedule, not the end, and the property is reported in the appropriate asset category (e.g. equipment, buildings) rather than as a capital lease asset. The future commitments are recorded as part of "Leases Payable" in the agency's financial statements.

ACCOUNTING FOR CERTIFICATES OF PARTICIPATION

The State is authorized to issue certificates of participation representing the right to receive a proportionate share in lease-purchase or installment purchase payments made for the benefit of State agencies for the acquisition or improvement of real or personal property, refinancing of such property, payment of expenses of such property, or payment of expenses related to the issuance. State agencies are required to submit to the Comptroller's Office a copy of the certificate of participation's official statement/prospectus, the notice of sale, if available, and Bond Interest and Redemption Schedule within 30 days of the closing date or the beginning date of the borrowing, whichever is later. (See SAMS procedure 31.30.10) The balance of these certificates is recorded as "Certificates of Participation" in the agency's financial statements.

DISCLOSURE OF LEASES-LESSEE

The following information with respect to leases shall be disclosed in the lessee's financial statements or the footnotes thereto.

a. For capital leases:

1. The gross amount of all assets with a fair market value greater than $5000, are recorded under capital leases as of the balance sheet date presented by major classes according to nature or function. The amount recorded should be equal to the amounts reported on the Comptroller's lease reports.

FINANCIAL REPORTING

The Comptroller should prepare and issue, monthly and annually, reports which will fairly present the financial position, fiscal results of current operations and additional information required by Sections 19 and 20 of the State Comptroller Act. Additional reports should be prepared to provide relevant management information.

"Financial statements are the means by which the information accumulated and processed in financial accounting is periodically communicated to those who use it," and should "present fairly in conformity with generally accepted accounting principles"[1] the financial position and the results of operations for a designated period of an individual entity. Effective financial statements should show whether there has been proper stewardship of assets and should serve as useful managerial tools. Where it is not consistent with SAMS Accounting Principles, the financial statement should show whether there has been compliance with existing statutes. If financial statement presentation of this information is inconsistent with SAMS Accounting Principles, then compliance should be demonstrated in supplementary schedules.

The Comptroller is required by Section 19 of the State Comptroller Act to record and report monthly "...all revenues, charges against all funds, fund and appropriation balances, interfund transfers, warrants outstanding and assets and encumbrances..." for all State funds, other public funds and assets "available to, encumbered or expended by each State agency..."[2] The monthly report must summarize this information by State agency, appropriation and detail object account. Section 20 of the State Comptroller Act prescribes annual summarization of monthly reports as well as the reporting of information relative to warrants drawn and receipts deposited. An accounting of the business of the Comptroller's Office is also required by Section 20.

The mechanism by which these requirements will be satisfied is the basic set of financial statements. These statements should utilize terminology and classifications which are consistent within the financial reporting structure, and should be prepared on a comparative basis where practicable and meaningful.

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1 American Institute of Certified Public Accountants, Accounting Principles Board Opinion Number 4
2 State Comptroller Act (15 ILCS 405/19)

The State will prepare and publish, as a matter of public record, a Comprehensive Annual Financial Report (CAFR) that encompasses all funds of the primary government and its component units. The content of CAFR is as follows:

1. Introductory Section
    a. Table of Contents
    b. Letter of Transmittal
    c. Certificate of Achievement for Excellence in Financial Reporting
    d. State of Illinois Organization Chart
2. Financial Section
    a. Auditor's Report
    b. Management's Discussion and Analysis (MD&A) Information
    c Government-Wide Financial Statements
        1) Statement of Net Assets
        2) Statement of Activities
    d. Fund Financial Statements
        1) Balance Sheet – Governmental Funds (emphasizing major governmental funds)
        2) Reconciliation of Governmental Funds Balance Sheet to Statement of Net Assets
        3) Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds (emphasizing major governmental funds)
        4) Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

5) Statement of Net Assets – Proprietary Funds (emphasizing major enterprise funds)

6) Statement of Revenues, Expenses and Changes in Fund Net Assets – Proprietary Funds (emphasizing major enterprise funds)

7) Statement of Cash Flows – All Proprietary Fund Types (emphasizing major enterprise funds)

8) Statement of Fiduciary Net Assets

9) Statement of Changes in Fiduciary Net Assets

10) Statement of Net Assets – Component Units (emphasizing major component units)

11) Statement of Activities – Component Units (emphasizing major component units)

12) Notes to the Financial Statements

e. Required Supplementary Information -

1) Budgetary Comparison Schedules – Major Governmental Funds

2) Notes to Required Supplementary Information – Budgetary Reporting

3) Schedule of Funding Progress - Pension Trust Funds

f. Combining and Individual Fund Financial Statements and Budgetary Schedules

3. Statistical and Economic Section

The following statistical and economic tables will be included in the CAFR:

a. Combined Statement of Revenues, Expenditures, Other Sources and Uses in Financial Resources-All Governmental Fund Types -GAAP Basis.

b. Ratio of Annual Debt Service for General and Special Obligation Debt to Total Revenues and Expenditures-GAAP Basis-All Governmental Fund Types-For the Last Ten Fiscal Years.

c. Ratio of General and Special Obligation Bonded Debt to Assessed Value and Net Bonded Debt Per Capita For the Last Ten Fiscal Years.

d. Revenue Bond Coverage- Proprietary and Universities

e. Demographic Statistics

The foregoing discussion is by no means exhaustive. Additional statements and reports are prepared as required.

STATUTE REFERENCE

The statutory authority giving the Comptroller the responsibility to maintain and operate a statewide financial information system is contained in the State Comptroller Act (15 ILCS 405/19), excerpted below:

> "The Comptroller shall maintain complete, accurate and current financial records relating to State funds and to other public funds and assets available to, encumbered or expended by each State agency, including trust funds or other moneys not subject to appropriation, setting out all revenues, charges against all funds, fund and appropriation balances, interfund transfers, warrants outstanding and assets and encumbrances, in a manner consistent with the uniform State accounting system prescribed by the Comptroller. Such records shall be public records open to public inspection."
>
> "Each month the Comptroller shall prepare a report summarizing by State agency and appropriation the above information in such form as will most clearly and accurately set out the current fiscal condition of the State.
>
> In addition, each month the Comptroller shall prepare a report by detail object account in such form as will most clearly present the status of such accounts.
>
> The Comptroller shall prescribe forms for the periodic reporting of financial accounts, transactions and other matters by State agencies, compatible with the reports required of the Comptroller under this Section."

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 the petty cash fund, the purchase of non-perforated state postage stamps is not allowable. Also, the use of the petty cash fund is generally restricted to awards and grants and conventional operation line item purposes, i.e., contractual, commodities, equipment, telecommunications, etc., and excluding personal services payments subject to Federal and State withholding requirements (C-02 vouchers). However, it may be appropriate to make payments from petty cash for other nominal expenditures when it is the most economical payment method.

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

3. A vendor's invoice or statement should be secured for each expenditure showing date, amount, and description of purchase. Where the vendor does not provide an invoice or statement, an agency produced "petty cash voucher" should be completed citing the above information.

4. If there is a change made in the custodian of a Petty Cash Fund or Change Fund, both the former and successor custodian should complete a single Change of Custodianship form (C-85) showing the exact status of the fund at the date of change in custodians. The original is to be retained by the agency and a copy sent to the Office of the Comptroller, Funds Management Department. Copies should also be sent to each signer. When the custodian changes for funds kept in a checking account a certificate of the account balance should be requested from the bank.

5. If there is a change in the location of a fund, complete a C-85 showing the old and new address and submit to the Comptroller's Office, Funds Management Department

   (NOTE: An example of the C-85 is shown in Exhibit 09.10.40-D and E.)

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.

FORM C-13 7 PART (REV. 3/00)
STATE OF ILLINOIS

Invoice Voucher

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

Exhibit 09.10.40-A
(01-001)

Office of the Comptroller
325 West Adams Street
Springfield, IL 62706

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
2- Agency
3- Agency
4- Remittance Copy
5- Agency
6- Agency
7- Retained by Vendor

2. Taxpayer Identification Number: 000046242

Important: See instructions on back of page 7 for completion of box 2.

3. Vendor or Payee
LAST NAME / OR BUSINESS NAME: Doe, John
FIRST NAME:
MIDDLE INITIAL:

Custodian, Petty Cash Fund
325 West Adams Street
Springfield, IL 62706

4. Voucher No.
5. Voucher Date
6. Appropriation Account Code
7. Invoice Number: 1
8. Invoice Date: 01/26/00

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
Reimbursement of Petty Cash Fund as per attached tickets:				90 46

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

18. Exp. Obj	19. Exp. Amount		Comp Use Only
1201	90	46	
20. Total Exp.	90	46	

22. Obligation No.
24. Payment Amount
25. Total Payment Amount

15. Subtotal: 90 46
16. Discount / Deduction:
17. Total Amount: 90 46

26. For Agency Use Only

Approved for Payment

9/10/00

Receiving Officer — Date — Clerk

Head of Unit or Authorized Agent — Date

Certification of Receiving Agency

I certify that the goods or services specified on this voucher were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred, that such goods or services meet all the required standards set forth in the purchase agreement or contract to which this voucher relates; and that the amount shown on this voucher is correct and approved for payment. If applicable, the reporting requirements of section 5.1 of 'an Act to create the Bureau of the Budget and to define its powers and duties and to make an appropriation', approved April 16, 1969, as amended, have been met.

Date — Agency Head (Signature)

DANIEL W. HYNES
COMPTROLLER
www.ioc.state.il.us

Annual Petty Cash Fund Usage Report

EXHIBIT 09.10.40-B
(04-001)

COMP USE ONLY

Agency: _____

Address _____

Location of Fund _____

Amount of Fund $ _____ Date _____ Telephone Number _____

Calendar Year 20____	Number of Transactions	Amount of Disbursements
January		
February		
March		
April		
May		
June		
July		
August		
September		
October		
November		
December		
Total		

Petty Cash Turn Over Rate:

Annual Disbursements $_____ = _____ Turnover Rate

Dollar Level Of Fund $

_____ Signature of Custodian

_____ Signature of Responsible Official

DANIEL W. HYNES
COMPTROLLER
www.ioc.state.il.us

Annual Petty Cash Fund Usage Report

EXHIBIT 09.10.40-C
(04-001)

COMP USE ONLY

Agency: Department of XYZ

Address 325 N. First Street, Springfield, IL 62702

Location of Fund 325 N. First Street, Room 200

Amount of Fund $ 200 Date 1/1/03 Telephone Number 782-1234

Calendar Year 20____	Number of Transactions	Amount of Disbursements
January	20	100.00
February	10	100.00
March	10	50.00
April	10	150.00
May	30	140.00
June	40	100.00
July	20	84.00
August	30	116.00
September	50	130.00
October	30	198.00
November	40	100.00
December	20	42.00
Total	310	$ 1,310.00

Petty Cash Turn Over Rate:

Annual Disbursements $ 1,310 / 6.55 = _____ Turnover Rate

Dollar Level Of Fund $ 200

John Doe - Custodian
Signature of Custodian

Jane Doe - Director
Signature of Responsible Official

Exhibit 9.10.40-D
(03-003)

Change of Custodianship or Location
Petty Cash or Change Fund

State Comptroller
Agency Name

	Old Information	**New Information**
Name	John Doe	Sally Sommer
Location of Fund and Zip Code	325 West Adams Street Springfield, IL 62704	325 West Adams Street Springfield, IL 62704
Social Security Number	333-22-4444	212-44-3333

(Please Print or Type)

Analysis of Fund at Date of Transfer

Cash on Hand	$ 25.00	
Cash in Bank	200.00	
Voucher(s) in Transit	75.00	
Total in Fund		$ 300.00
Approved Level of Fund		$ 300.00

The undersigned hereby certify that the above statement of Imprest Cash Information is true and accurate.

	10/31/02		10/31/02
Signature of Former Custodian	**Date**	**Signature of Current/Successor Custodian**	**Date**

DANIEL W. HYNES
COMPTROLLER
www.ioc.state.il.us

Application to Establish or Dissolve a Fund

EXHIBIT 09.20.10-A
(04-001)

Agency (1) _____ Date (2) _____

Address (1) _____

Official Name of Fund (3) _____

(4) ☐ Fund Creation ☐ Fund Dissolution ☐ Petty Cash/Change Fund Increase/Decrease

Type of Fund

(5) ☐ Legislatively Created Statute (5) _____ (8) ☐ Federal Trust Fund ☐ Change Fund

(6) ☐ State Trust Fund (7) ☐ Temporary Locally Held Trust Fund or Bank Deposit (9) ☐ Petty Cash Fund

Questions Applicable to All Funds

1. Purpose of Fund? (10) _____
2. Sources of Receipts? (11) _____
3. Purposes of Disbursements? (12) _____
4. Length of Time Fund Required: (13) _____
5. Requested Effective Date? (14) _____

Questions Applicable to Locally Held, Petty Cash and Change Funds

6. Who is Accountable for Fund? (15) _____
7. Are Persons Handling Moneys Bonded? (16) _____ Explain : (16) _____
8. Location of Fund? (17) _____
9. If Petty Cash Fund: What is Amount of Petty Cash Requested? (18) _____
   What is the Social Security Number of the Custodian? (19) _____

Questions Applicable to All Fund Dissolution

10. Current Fund Balance: (20) _____
11. Disposition of Remaining Balance: (21) _____

(22) _____ Signature of Agency Head

(23) _____ Date

(23) _____ Telephone Number

Agency Certification

☐ Approval Granted ☐ Approval Denied

_____ COMPTROLLER DATE

Survey Of The Need For a Petty Cash Fund

Part A: Internal Control Over Petty Cash Fund. (Please attach internal operating procedures to this application.)

Instructions: Please check the appropriate column for each of the following questions.

	Yes	No	Not Applicable
1. Will one person be responsible for the Petty Cash Fund?			
2. Will daily cash receipts be commingled with the Petty Cash Fund?			
3. Will the petty cash be maintained in whole or in part in a bank account?			
3a. Will the bank be notified in writing not to accept checks payable to the agency?			
3b. Will cash be deposited in the bank account?			
4. Will checks for reimbursement of petty cash be made out to the order of the custodian?			
5. Will single payments of $50.00 or more be made from the Fund?			
6. Will approval by someone other than the custodian be required for reimbursement?			
7. Will supporting data for disbursement from petty cash be required and adequately examined for reimbursement?			
8. When petty cash is reimbursed will notation of payment be made on the supporting document to prevent duplicated payment?			
9. Will employee paychecks and personal checks be cashed out of petty cash? Will advances be made to employees?			
10. Will a reconciliation of the petty cash be made on a regular basis by someone independent of the custodian?			
11. Will the petty cash be audited by internal auditors or other independent persons?			

Part B: Dollar Level Determination of Fund.

Total Number of Transactions during year less than $50_____.

Total Dollar Amount of Transactions during the year less than $50_____.

Total Dollar Amount of Transactions divided by six = _____ Amount of Fund Needed.

DANIEL W. HYNES
COMPTROLLER
www.ioc.state.il.us

Application to Establish or Dissolve a Fund

EXHIBIT 09.20.10-C
(04-001)

Agency Department of XYZ Date July 1, 2001

Address 325 N. First Street, Springfield, IL 62702

Official Name of Fund Federal Systems Fund

☒ Fund Creation ☐ Fund Dissolution ☐ Petty Cash/Change Fund Increase/Decrease

Type of Fund

☐ Legislatively Created Statute _____ ☒ Federal Trust Fund ☐ Change Fund

☐ State Trust Fund ☐ Temporary Locally Held Trust Fund or Bank Deposit ☐ Petty Cash Fund

Questions Applicable to All Funds

1. Purpose of Fund? To deposit Federal monies to improve state accounting system
2. Sources of Receipts? Federal Government — GAP. 43,000: one time grant
3. Purposes of Disbursements? For technical accounting research staff
4. Length of Time Fund Required: 3 years — July, 2004
5. Requested Effective Date? September 1, 2001

Questions Applicable to Locally Held, Petty Cash and Change Funds

6. Who is Accountable for Fund? _____
7. Are Persons Handling Moneys Bonded? _____ Explain : _____
8. Location of Fund? _____
9. If Petty Cash Fund: What is Amount of Petty Cash Requested? _____
   What is the Social Security Number of the Custodian? _____

Questions Applicable to All Fund Dissolution

10. Current Fund Balance: _____
11. Disposition of Remaining Balance: _____

_____	July 1, 2001	(217) 782-1234
Signature of Agency Head	Date	Telephone Number

Agency Certification

☐ Approval Granted ☐ Approval Denied

_____
COMPTROLLER DATE

Survey Of The Need For a Petty Cash Fund

Part A: Internal Control Over Petty Cash Fund. (Please attach internal operating procedures to this application.)

Instructions: Please check the appropriate column for each of the following questions.

	Yes	No	Not Applicable
1. Will one person be responsible for the Petty Cash Fund?			
2. Will daily cash receipts be commingled with the Petty Cash Fund?			
3. Will the petty cash be maintained in whole or in part in a bank account?			
3a. Will the bank be notified in writing not to accept checks payable to the agency?			
3b. Will cash be deposited in the bank account?			
4. Will checks for reimbursement of petty cash be made out to the order of the custodian?			
5. Will single payments of $50.00 or more be made from the Fund?			
6. Will approval by someone other than the custodian be required for reimbursement?			
7. Will supporting data for disbursement from petty cash be required and adequately examined for reimbursement?			
8. When petty cash is reimbursed will notation of payment be made on the supporting document to prevent duplicated payment?			
9. Will employee paychecks and personal checks be cashed out of petty cash? Will advances be made to employees?			
10. Will a reconciliation of the petty cash be made on a regular basis by someone independent of the custodian?			
11. Will the petty cash be audited by internal auditors or other independent persons?			

Part B: Dollar Level Determination of Fund.

Total Number of Transactions during year less than $50_____.

Total Dollar Amount of Transactions during the year less than $50_____.

Total Dollar Amount of Transactions divided by six = _____ Amount of Fund Needed.

DANIEL W. HYNES
COMPTROLLER
www.ioc.state.il.us

Application to Establish or Dissolve a Fund

EXHIBIT 09.20.10-E
(04-001)

Agency _____ Date _____

Address _____

Official Name of Fund _____

☐ Fund Creation ☐ Fund Dissolution ☐ Petty Cash/Change Fund Increase/Decrease

Type of Fund

☐ Legislatively Created Statute _____ ☐ Federal Trust Fund ☐ Change Fund

☐ State Trust Fund ☐ Temporary Locally Held Trust Fund or Bank Deposit ☐ Petty Cash Fund

Questions Applicable to All Funds

1. Purpose of Fund? _____
2. Sources of Receipts? _____
3. Purposes of Disbursements? _____
4. Length of Time Fund Required: _____
5. Requested Effective Date? _____

Questions Applicable to Locally Held, Petty Cash and Change Funds

6. Who is Accountable for Fund? _____
7. Are Persons Handling Moneys Bonded? _____ Explain : _____
8. Location of Fund? _____
9. If Petty Cash Fund: What is Amount of Petty Cash Requested? _____
   What is the Social Security Number of the Custodian? _____

Questions Applicable to All Fund Dissolution

10. Current Fund Balance: _____
11. Disposition of Remaining Balance: _____

Signature of Agency Head	Date	Telephone Number

Agency Certification

☐ Approval Granted ☐ Approval Denied

COMPTROLLER DATE

Survey Of The Need For a Petty Cash Fund

Part A: Internal Control Over Petty Cash Fund. (Please attach internal operating procedures to this application.)

Instructions: Please check the appropriate column for each of the following questions.

	Yes	No	Not Applicable
1. Will one person be responsible for the Petty Cash Fund?			
2. Will daily cash receipts be commingled with the Petty Cash Fund?			
3. Will the petty cash be maintained in whole or in part in a bank account?			
3a. Will the bank be notified in writing not to accept checks payable to the agency?			
3b. Will cash be deposited in the bank account?			
4. Will checks for reimbursement of petty cash be made out to the order of the custodian?			
5. Will single payments of $50.00 or more be made from the Fund?			
6. Will approval by someone other than the custodian be required for reimbursement?			
7. Will supporting data for disbursement from petty cash be required and adequately examined for reimbursement?			
8. When petty cash is reimbursed will notation of payment be made on the supporting document to prevent duplicated payment?			
9. Will employee paychecks and personal checks be cashed out of petty cash? Will advances be made to employees?			
10. Will a reconciliation of the petty cash be made on a regular basis by someone independent of the custodian?			
11. Will the petty cash be audited by internal auditors or other independent persons?			

Part B: Dollar Level Determination of Fund.

Total Number of Transactions during year less than $50_____.

Total Dollar Amount of Transactions during the year less than $50_____.

Total Dollar Amount of Transactions divided by six = _____ Amount of Fund Needed.

DANIEL W. HYNES
COMPTROLLER
www.ioc.state.il.us

Application to Establish or Dissolve a Fund

EXHIBIT 09.20.20-A
(04-001)

Agency (1) _____ Date (3) _____

Address (1) _____

Official Name of Fund (2) _____

☐ Fund Creation (4) ☐ Fund Dissolution ☐ Petty Cash/Change Fund Increase/Decrease

Type of Fund

☐ Legislatively Created (5) Statute _____ ☐ Federal Trust Fund (6) ☐ Change Fund (10)

☐ State Trust Fund (7) ☐ Temporary Locally Held Trust Fund or Bank Deposit (8) ☐ Petty Cash Fund (9)

Questions Applicable to All Funds

1. Purpose of Fund? _____
2. Sources of Receipts? _____
3. Purposes of Disbursements? _____
4. Length of Time Fund Required: _____
5. Requested Effective Date? _____

Questions Applicable to Locally Held, Petty Cash and Change Funds

6. Who is Accountable for Fund? _____
7. Are Persons Handling Moneys Bonded? _____ Explain : _____
8. Location of Fund? _____
9. If Petty Cash Fund: What is Amount of Petty Cash Requested? _____
   What is the Social Security Number of the Custodian? _____

Questions Applicable to All Fund Dissolution

10. Current Fund Balance: (11) _____
11. Disposition of Remaining Balance: (12) _____

(13) _____ Signature of Agency Head

(14) _____ Date

(15) _____ Telephone Number

Agency Certification

☐ Approval Granted ☐ Approval Denied

_____ COMPTROLLER DATE

Survey Of The Need For a Petty Cash Fund

Part A: Internal Control Over Petty Cash Fund. (Please attach internal operating procedures to this application.)

Instructions: Please check the appropriate column for each of the following questions.

	Yes	No	Not Applicable
1. Will one person be responsible for the Petty Cash Fund?			
2. Will daily cash receipts be commingled with the Petty Cash Fund?			
3. Will the petty cash be maintained in whole or in part in a bank account?			
3a. Will the bank be notified in writing not to accept checks payable to the agency?			
3b. Will cash be deposited in the bank account?			
4. Will checks for reimbursement of petty cash be made out to the order of the custodian?			
5. Will single payments of $50.00 or more be made from the Fund?			
6. Will approval by someone other than the custodian be required for reimbursement?			
7. Will supporting data for disbursement from petty cash be required and adequately examined for reimbursement?			
8. When petty cash is reimbursed will notation of payment be made on the supporting document to prevent duplicated payment?			
9. Will employee paychecks and personal checks be cashed out of petty cash? Will advances be made to employees?			
10. Will a reconciliation of the petty cash be made on a regular basis by someone independent of the custodian?			
11. Will the petty cash be audited by internal auditors or other independent persons?			

Part B: Dollar Level Determination of Fund.

Total Number of Transactions during year less than $50 156 .

Total Dollar Amount of Transactions during the year less than $50 $852 .

Total Dollar Amount of Transactions divided by six = $142 Amount of Fund Needed.

DANIEL W. HYNES
COMPTROLLER
www.ioc.state.il.us

Application to Establish or Dissolve a Fund

EXHIBIT 09.20.20-C
(04-001)

Agency Department of XYZ Date October 31, 2002

Address 325 N. First Street, Springfield, IL 62702

Official Name of Fund Federal Systems Fund – #680

☐ Fund Creation ☒ Fund Dissolution ☐ Petty Cash/Change Fund Increase/Decrease

Type of Fund

☐ Legislatively Created Statute _____ ☒ Federal Trust Fund ☐ Change Fund

☐ State Trust Fund ☐ Temporary Locally Held Trust Fund or Bank Deposit ☐ Petty Cash Fund

Questions Applicable to All Funds

1. Purpose of Fund? _____
2. Sources of Receipts? _____
3. Purposes of Disbursements? _____
4. Length of Time Fund Required: _____
5. Requested Effective Date? _____

Questions Applicable to Locally Held, Petty Cash and Change Funds

6. Who is Accountable for Fund? _____
7. Are Persons Handling Moneys Bonded? _____ Explain : _____
8. Location of Fund? _____
9. If Petty Cash Fund: What is Amount of Petty Cash Requested? _____
   What is the Social Security Number of the Custodian? _____

Questions Applicable to All Fund Dissolution

10. Current Fund Balance: $1,000
11. Disposition of Remaining Balance: Return to Federal Accounting Office

John Doe - Director	July 1, 2001	(217) 782-1234
Signature of Agency Head	Date	Telephone Number

Agency Certification

☐ Approval Granted ☐ Approval Denied

COMPTROLLER DATE

Survey Of The Need For a Petty Cash Fund

Part A: Internal Control Over Petty Cash Fund. (Please attach internal operating procedures to this application.)

Instructions: Please check the appropriate column for each of the following questions.

	Yes	No	Not Applicable
1. Will one person be responsible for the Petty Cash Fund?			
2. Will daily cash receipts be commingled with the Petty Cash Fund?			
3. Will the petty cash be maintained in whole or in part in a bank account?			
3a. Will the bank be notified in writing not to accept checks payable to the agency?			
3b. Will cash be deposited in the bank account?			
4. Will checks for reimbursement of petty cash be made out to the order of the custodian?			
5. Will single payments of $50.00 or more be made from the Fund?			
6. Will approval by someone other than the custodian be required for reimbursement?			
7. Will supporting data for disbursement from petty cash be required and adequately examined for reimbursement?			
8. When petty cash is reimbursed will notation of payment be made on the supporting document to prevent duplicated payment?			
9. Will employee paychecks and personal checks be cashed out of petty cash? Will advances be made to employees?			
10. Will a reconciliation of the petty cash be made on a regular basis by someone independent of the custodian?			
11. Will the petty cash be audited by internal auditors or other independent persons?			

Part B: Dollar Level Determination of Fund.

Total Number of Transactions during year less than $50 156 .

Total Dollar Amount of Transactions during the year less than $50 $852 .

Total Dollar Amount of Transactions divided by six = $142 Amount of Fund Needed.

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
360EAFTRN	0001	General Revenue Fund	0007	Education Assistance Fund	Comptroller
492SALETX	0001	General Revenue Fund	0012	Motor Fuel Tax Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0015	Breast & Cervical Cancer Research Fund	Revenue
360LIVELN	0001	General Revenue Fund	0026	Live And Learn Fund	Comptroller
360VREHAB	0001	General Revenue Fund	0036	IL Veterans Rehabilitation fund	Comptroller
360PARAMU	0001	General Revenue Fund	0045	Agricultural Premium Fund	Comptroller
360STATUT	0001	General Revenue Fund	0053	MEAOB Fund	Comptroller
360PARAMU	0001	General Revenue Fund	0053	MEAOB Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0060	Alzheimer's Disease Research Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0100	Assistance To The Homeless Fund	Revenue
370DEBTSR	0001	General Revenue Fund	0101	General Obligation B R & I Fund	Treasurer
492TAXCHK	0001	General Revenue Fund	0113	Community Health Center Care Fund	Revenue
409YOUTHA	0001	General Revenue Fund	0128	Youth Alcohol/Substance Abuse Fund	IL Liquor Control Comm
360UIHOSP	0001	General Revenue Fund	0136	U of I Hospital Services Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0165	Korean War Veterans National Museum & Library	Revenue
360TEAINS	0001	General Revenue Fund	0203	Teachers Health Insurance Security Fund	Comptroller
444QTRANS	0001	General Revenue Fund	0223	Mental Health Accounts Receivable Fund	Human Services
360PARAMU	0001	General Revenue Fund	0245	Fair And Exposition Fund	Comptroller
360CREDIT	0001	General Revenue Fund	0255	Credit Enhancement Development Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0275	Heritage Preservation Fund	Revenue
492INCREM	0001	General Revenue Fund	0281	Special Tax Increment Fund	Revenue
370BANKSV	0001	General Revenue Fund	0373	State Treasurer's Bank Services Trust Fund	Treasurer
360SCHOOL	0001	General Revenue Fund	0412	Common School Fund	Comptroller
370LOCGOV	0001	General Revenue Fund	0515	Local Government Distributive Fund	Treasurer
360GRAPE	0001	General Revenue Fund	0530	Grape/Wine Resource Council Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0531	American Diabetes Association Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0532	Mental Health Research Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0533	Children's Cancer Fund	Revenue
360SCHINF	0001	General Revenue Fund	0568	School Infrastructure Fund	Comptroller
360CO2000	0001	General Revenue Fund	0608	Conservation 2000 Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0626	Prostate Cancer Research Fund	Revenue
370CAPLIT	0001	General Revenue Fund	0614	Capital Litigation Trust Fund	Treasurer
492TRANS	0001	General Revenue Fund	0627	Public Transportation Fund	Revenue
360DEBTSR	0001	General Revenue Fund	0627	Public Transportation Fund	Comptroller
360AQUACU	0001	General Revenue Fund	0634	IL Aquaculture Development Fund	Comptroller
492PTRANS	0001	General Revenue Fund	0648	Downstate Public Transportation Fund	Revenue
563WKCOMP	0001	General Revenue Fund	0685	Rate Adjustment Fund	Industrial Commission
360REPAY	0001	General Revenue Fund	0686	Budget Stabilization Fund	Comptroller
360PARAMU	0001	General Revenue Fund	0708	Illinois Standardbred Breeders Fund	Comptroller
360PARAMU	0001	General Revenue Fund	0709	Illinois Thoroughbred Breeders Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0727	National World War II Memorial Fund	Revenue

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
360TOURIS	0001	General Revenue Fund	0763	Tourism Promotion Fund	Comptroller
492TOURIS	0001	General Revenue Fund	0763	Tourism Promotion Fund	Revenue
492PTRANS	0001	General Revenue Fund	0794	Metro East Public Transportation Fund	Revenue
370TXDIST	0001	General Revenue Fund	0815	Inheritance Tax Collection Distribution Fund	Treasurer
492TAXCHK	0001	General Revenue Fund	0865	Domestic Violence Shelter & Service Fund	Revenue
482VIOLEN	0001	General Revenue Fund	0865	Domestic Violence Shelter & Service Fund	Public Health
492TAXCHK	0001	General Revenue Fund	0909	Illinois Wildlife Preservation Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0910	Youth Drug Abuse Prevention Fund	Revenue
492TXDIST	0001	General Revenue Fund	0925	Coal Technology Development Assistance Fund	Revenue
482BIRTHC	0001	General Revenue Fund	0934	Child Abuse Prevention Fund	Public Health
492TAXCHK	0001	General Revenue Fund	0934	Child Abuse Prevention Fund	Revenue
360PARAMU	0001	General Revenue Fund	0960	Build Illinois Fund	Comptroller
360SALEST	0005	Common School Special Account Fund	0412	Common School Fund	Comptroller
370DEBTSR	0011	Road Fund	0101	General Obligation B R & I Fund	Treasurer
360RCONST	0011	Road Fund	0902	State Construction Account Fund	Governor
360MFTDIS	0012	Motor Fuel Tax Fund	0963	Vehicle Inspection Fund	Comptroller
494MFTDIS	0012	Motor Fuel Tax Fund	0011	Road Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0019	Grade Crossing Protection Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0039	State Boating Act Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0413	Counties Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0414	Municipalities Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0415	Road District Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0902	State Construction Account Fund	Transportation
494TRNREG	0019	Grade Crossing Protection Fund	0018	Transportation Regulatory Fund	Transportation
475INDCST	0022	General Professions Dedicated Fund	0218	Professions Indirect Cost Fund	Professional Regulation
360EXCESS	0021	Financial Institutions Fund	0001	General Revenue Fund	Comptroller
360DEBTSR	0041	Wildlife and Fish Fund	0101	General Obligation B R & I Fund	Comptroller
360EXCESS	0045	Agricultural Premium Fund	0001	General Revenue Fund	Comptroller
592ENDBAL	0047	Fire Prevention Fund	0001	General Revenue Fund	State Fire Marshall
360DEBTSR	0047	Fire Prevention Fund	0101	General Obligation B R & I Fund	Comptroller
444QTRANS	0050	Mental Health Fund	0223	Mental Health Accounts Receivable Trust Fund	Human Services
360EXCESS	0053	MEAOB Fund	0001	General Revenue Fund	Comptroller
370DEBTSR	0053	MEAOB Fund	0105	Illinois Civic Center B R & I Fund	Treasurer
360STATUT	0053	MEAOB Fund	0962	Park and Conservation Fund	Comptroller
475INDCST	0057	Illinois State Pharmacy Disciplinary Fund	0218	Professions Indirect Cost Fund	Professional Regulation
422INVINC	0069	Natural Heritage Endowment Trust Fund	0375	Natural Heritage Fund	Natural Resources
360DEBTSR	0072	Underground Storage Tank Fund	0101	General Obligation B R & I Fund	Comptroller
360QTRANS	0078	Solid Waste Management Fund	0828	Hazardous Waste Fund	Comptroller
492REIMBR	0084	County Water Commission Tax Fund	0001	General Revenue Fund	Revenue
475INDCST	0093	Illinois State Medical Disciplinary Fund	0218	Professions Indirect Cost Fund	Professional Regulation
492REIMBR	0097	Home Rule Municipal Soft Drink ROT Fund	0384	Tax Compliance and Administration Fund	Revenue

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
370REBATE	0101	General Obligation B R & I Fund	0107	General Obligation Bond Rebate Fund	Treasurer
563WKCOMP	0124	Workers Compensation Benefit Trust Fund	0685	Rate Adjustment Fund	Industrial Commission
492WAGERT	0129	State Gaming Fund	0007	Educational Assistance Fund	Revenue
360ENDBAL	0136	U of I Hospital Services Fund	0001	General Revenue Fund	Comptroller
478 EXCESS	0136	U of I Hospital Services Fund	0001	General Revenue Fund	Public Aid
492REIMBR	0138	Home Rule Municipal ROT Fund	0001	General Revenue Fund	Revenue
360REALLO	0143	School Construction Fund	0653	Coal Development Fund	Bureau of the Budget
475INDCST	0151	Registered CPA's Admin. & Disciplinary Fund	0218	Professions Indirect Cost Fund	Professional Regulation
350EXCESS	0167	Registered Limited Liability Partnership Fund	0001	General Revenue Fund	Secretary of State
492SALEST	0186	State and Local Sales Tax Fund	0187	RTA Occupation and Use Tax Replacement Fund	Revenue
492SALEST	0186	State and Local Sales Tax Fund	0515	Local Government Distributive Fund	Revenue
492SALEST	0186	State and Local Sales Tax Fund	0794	Metro East Transit District Fund	Revenue
492SALEST	0186	State and Local Sales Tax Fund	0960	Build Illinois Fund	Revenue
492SALEST	0188	County and Mass Transit District Fund	0812	RTA Sales Tax Trust Fund	Revenue
360BRWNFD	0213	Response Contractors Indemnification Fund	0214	Brownfields Redevelopment Fund	Comptroller
418SERTRG	0220	DCFS Children's Services Fund	0094	DCFS Training Fund	DCFS
691QTRANS	0242	ISAC Accounts Receivable Fund	0001	General Revenue Fund	ISAC
360EXCESS	0245	Fair and Exposition Fund	0045	Agricultural Premium Fund	Comptroller
452UNCLMD	0251	Department of Labor Special State Trust Fund	0001	General Revenue Fund	Labor
475INDCST	0258	Nursing Dedicated and Professional Fund	0218	Professions Indirect Cost Fund	Professional Regulation
475INDCST	0259	Optometric Licensing and Disciplinary Comm	0218	Professions Indirect Cost Fund	Professional Regulation
422INTERS	0260	Fish and Wildlife Endowment Fund	0041	Wildlife and Fish Fund	Natural Resources
370ENDBAL	0276	Drunk & Drugged Driving Prevention Fund	0001	General Revenue Fund	Treasurer
492EXCESS	0278	Income Tax Refund Fund	0001	General Revenue Fund	Revenue
492REFUND	0278	Income Tax Refund Fund	0802	Personal Property Tax Replacement Fund	Revenue
492REIMBR	0294	Used Tire Management Fund	0001	General Revenue Fund	Revenue
492REIMBR	0337	Metropolitan Pier & Expo Auth Trust Fund	0384	Tax Compliance And Administration Fund	Revenue
360AUDOVR	0342	Audit Expense Fund	xxxx	Any Fund	Auditor General
420INDCST	0343	Federal National Community Services Fund	0883	Intra-Agency Services Fund	DCCA
360JOBSPG	0347	Employment And Training Fund	0349	AFDC Opportunities Fund	Comptroller
350ENDBAL	0363	Division of Corporations Special Operations	0001	General Revenue Fund	Secretary of State
350EXCESS	0380	Corporate Franchise Tax Refund Fund	0001	General Revenue Fund	Secretary of State
422MINBAL	0391	Illinois Habitat Fund	0293	State Furbearer Fund	Natural Resources
422MINBAL	0391	Illinois Habitat Fund	0353	State Pheasant Fund	Natural Resources
422INCOME	0391	Illinois Habitat Fund	0390	Illinois Habitat Endowment Trust Fund	Natural Resources
370PROTST	0401	Protest Fund	xxxx	Any Fund	Treasurer
420INDCST	0404	Urban Planning Assistance Fund	0883	Intra-Agency Services Fund	DCCA
370QTRANS	0409	Public Building Fund	0001	General Revenue Fund	Treasurer
478CMIA90	0421	Public Aid Recoveries Trust Fund	0212	Federal Financing Cost Reimbursement Fund	Public Aid
478EXCESS	0421	Public Aid Recoveries Trust Fund	0001	General Revenue Fund	Public Aid
478DRUGRE	0421	Public Aid Recoveries Trust Fund	0728	Drug Rebate Fund	Public Aid

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
563WKCOMP	0431	Second Injury Fund	0685	Rate Adjustment Fund	Industrial Commission
370EXCESS	0436	Safety Responsibility Fund	0001	General Revenue Fund	Treasurer
492REIMBR	0452	Illinois Tourism Tax Fund	0001	General Revenue Fund	Revenue
350EXCESS	0483	Secretary of State Special Services Fund	0304	Statistical Services Revolving Fund	Secretary of State
360EXCESS	0485	Warrants Escheated Fund	0001	General Revenue Fund	Comptroller
360REALLO	0551	Anti-Pollution Fund	0141	Capital Development Fund	Comptroller
370DEBTSR	0568	School Infrastructure Fund	0101	General Obligation B R & I Fund	Treasurer
586CAREER	0561	S.B.E. Federal Department of Education Fund	0772	Career and Technical Education Fund	State Board of Education
511EXCESS	0617	Contributory Trust Fund	0001	General Revenue Fund	CDB
511DEBTSR	0617	Contributory Trust Fund	0101	General Obligation B R & I Fund	CDB
579HORSRA	0632	Horse Racing Fund	0001	General Revenue Fund	Horse Racing Board
420INDCST	0636	Local Government Affairs Federal Trust Fund	0883	Intra-Agency Services Fund	DCCA
370MINBAL	0641	Auction Regulation Administration Fund	0643	Auction Recovery Fund	Treasurer
370REPYMT	0641	Auction Regulation Administration Fund	0850	Real Estate License Administration Fund	Treasurer
494ENDBAL	0648	Downstate Public Transportation Fund	0001	General Revenue Fund	Transportation
360REALLO	0653	Coal Development Fund	0141	Capital Development Fund	Comptroller
691STULON	0663	Federal Student Loan Fund	0664	Student Loan Operations Fund	ISAC
691EXCESS	0664	Student Loan Operations Fund	0001	General Revenue Fund	ISAC
563WKCOMP	0685	Rate Adjustment Fund	0124	Worker's Compensation Benefit Fund	Industrial Commission
563WKCOMP	0685	Rate Adjustment Fund	0431	Second Injury Fund	Industrial Commission
563WKCOMP	0685	Rate Adjustment Fund	0001	General Revenue Fund	Industrial Commission
360DEFICI	0686	Budget Stabilization Fund	0001	General Revenue Fund	Comptroller
340EXCESS	0703	State Whistleblower Reward & Protection Fund	0001	General Revenue Fund	Attorney General\Treasurer
458INTERS	0711	State Lottery Fund	0412	Common School Fund	Lottery
420INDCST	0726	Federal Industrial Services Fund	0883	Intra-Agency Services Fund	DCCA
360EICREF	0733	Tobacco Settlement Recovery Fund	0278	Income Tax Refund Fund	Comptroller
420INDCST	0737	Energy Administration Fund	0883	Intra-Agency Services Fund	DCCA
492PTRANS	0741	RTA Public Transportation Tax Fund	0001	General Revenue Fund	Revenue
360HOMISP	0746	Home Inspector Administration Fund	0850	Real Estate License Administration Fund	Treasurer
494ENDBAL	0794	Metro East Public Transportation Fund	0001	General Revenue Fund	Transportation
492MTRANS	0802	Personal Property Tax Replacement Fund	0001	General Revenue Fund	Revenue
492REFUND	0802	Personal Property Tax Replacement Fund	0278	Income Tax Refund Fund	Revenue
310EXCESS	0821	Dram Shop Fund	0001	General Revenue Fund	Governor
444YOUTHA	0821	Dram Shop Fund	0128	Youth Alcoholism & Substance Abuse Prevention	Human Services
475INDCST	0823	Dental Disciplinary Fund	0218	Professions Indirect Cost Fund	Professional Regulation
360HOMISP	0850	Real Estate License Adm Fund	0746	Home Inspector Administration Fund	Comptroller
370BALDEF	0850	Real Estate License Adm Fund	0750	Real Estate Audit Fund	Treasurer
370ANNUAL	0850	Real Estate License Adm Fund	0849	Real Estate Research & Education Fund	Treasurer
420INDCST	0851	Federal Moderate Rehabilitation Housing Fund	0883	Intra-Agency Services Fund	DCCA
420INDCST	0859	Federal Energy Fund	0883	Intra-Agency Services Fund	DCCA
492REIMBR	0868	Municipal Auto Rental Occupation Tax Fund	0001	General Revenue Fund	Revenue

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
492REIMBR	0869	County Auto Rental Occupation Tax Fund	0001	General Revenue Fund	Revenue
420INDCST	0870	Low Income Home Energy Assist Block Grant	0883	Intra-Agency Services Fund	DCCA
420INDCST	0871	Community Services Block Grant Fund	0883	Intra-Agency Services Fund	DCCA
420INDCST	0875	Community Dev Small Cities Block Grant	0883	Intra-Agency Services Fund	DCCA
310EXCESS	0879	Traffic And Criminal Conviction Surcharge Fund	0001	General Revenue Fund	Governor
420INDCST	0883	Intra-agency Services Fund	0636	Local Government Affairs Federal Trust Fund	DCCA
475INDCST	0888	Design Professional Admin & Investigation Fund	0218	Professions Indirect Cost Fund	Professional Regulation
420INDCST	0900	Illinois Petroleum Violation Fund	0883	Intra-Agency Services Fund	DCCA
360RCONST	0902	State Construction Account Fund	0011	Road Fund	Governor
416EXCESS	0903	State Surplus Property Revolving Fund	0001	General Revenue Fund	CMS
416RCYCLE	0903	State Surplus Property Revolving Fund	0308	Paper and Printing Revolving Fund	CMS
416EXCESS	0903	State Surplus Property Revolving Fund	0308	Paper and Printing Revolving Fund	CMS
492REIMBR	0916	County Replacement Vehicle Tax Fund	0001	General Revenue Fund	Revenue
492REIMBR	0917	Municipal Replacement Vehicle Tax Fund	0001	General Revenue Fund	Revenue
444EXCESS	0921	DHS Recoveries Trust Fund	0001	General Revenue Fund	Human Services
444CMIA90	0921	DHS Recoveries Trust Fund	0212	Federal Financing Cost Reimbursement Fund	Human Services
444FGRANT	0935	Block Grant Trust Fund	0001	General Revenue Fund	Human Services
444FGRANT	0935	Block Grant Trust Fund	0408	Special Purposes Trust Fund	Human Services
444FGRANT	0935	Block Grant Trust Fund	0762	Local Initiative Fund	Human Services
360AUDEXP	0951	Narcotics Profit Forfeiture Fund	0342	Audit Expense Fund	States Atty's Appellate Prosecutor
475INDCST	0954	IL State Podiatric Disciplinary Fund	0218	Professional Indirect Cost Fund	Professional Regulation
478EXCESS	0957	Child Support Enforcement Trust Fund	0001	General Revenue Fund	Public Aid
478CHILDS	0957	Child Support Enforcement Trust Fund	0757	Child Support Administrative Fund	Public Aid
360BLDILL	0960	Build Illinois Fund	0001	General Revenue Fund	Comptroller
360BLDILL	0960	Build Illinois Fund	0961	Metropolitan Fair & Exposition Impr Bond Fund	Comptroller
360BLDILL	0960	Build Illinois Fund	0962	Park and Conservation Fund	Comptroller
360BLDILL	0960	Build Illinois Fund	0969	Local Tourism Fund	Comptroller
360BLDILL	0960	Build Illinois Fund	0970	Build Illinois B R & I Fund	Comptroller
360BLDILL	0960	Build Illinois Fund	0972	Build Illinois Purposes Fund	Comptroller
360DEBTSR	0962	Park and Conservation Fund	0101	General Obligation B R & I Fund	Comptroller
422DISCRE	0962	Park and Conservation Fund	0390	Illinois Habitat Endowment Trust Fund	Natural Resources
360EXCESS	0975	Large Business Attraction Fund	0001	General Revenue Fund	Comptroller
458UNCLMD	0978	Deferred Lottery Prize Winners Trust Fund	0711	State Lottery Fund	Lottery
360REVENU	0982	Illinois Beach Marina Fund	0001	General Revenue Fund	Comptroller
360AUDEXP	xxxx	Any Fund	0342	Audit Expense Fund	Comptroller

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
	0667	Academic Improvement Trust	Community College Board
	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
	0669	Airport Land Loan Revolving	Transportation
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
	0702	Assisted Living and Shared Housing Regulatory	Public Health

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
5.21	0600	Attorney General Whistleblower Reward and Protection	Attorney General
5.126	0901	Attorney General's Grant	Attorney General
	0641	Auction Regulation Administration	Banks and Real Estate
	0643	Auction Recovery	Banks and Real Estate
5.349	0342	Audit Expense	Auditor General
5.79	0795	Bank & Trust Company	Banks and Real Estate
	0715	Brain Injury and Spinal Cord Injury Trust	Human Services
5.455	0214	Brownfields Redevelopment	Environmental Protection Agency
	0752	Brownfields Site Restoration Program	Commerce & Community Affairs - Environmental Protection Agency
	0686	Budget Stabilization	Revenue
5.163	0973	Build Illinois Capital Revolving Revolving Loan	Commerce and Community Affairs
5.148	0960	Build Illinois	Comptroller
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

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
	0614	Capital Litigation	Treasurer
5.329	0344	Care Provider Fund for Persons with Developmental Disability	Human Services
	0772	Career and Technical Education	Community College Board
	0567	Charter Schools Revolving Loan Program	State Board of Education
	0756	Chicago & Northeast Illinois District Council of Carpenters	Secretary of State
5.147	0934	Child Abuse Prevention	Children and Family Services
5.306	0357	Child Labor Enforcement	Labor
	0757	Child Support Administrative	Public Aid
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
5.284	0113	Community Health Center Care	Public Health
	0718	Community Mental Health Medicaid Trust	Human Services
5.303	0325	Community MH/DD Service Provider Participation Fee	Human Services

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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
	0761	Corporate Headquarters Relocation Assistance	Commerce and Community Affairs
5.448	0434	Court of Claims Administration and Grant	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

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
5.313	0363	Department of Business Services Special Operations	Secretary of State
	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	Corrections
5.103	0888	Design Professionals Administrative and Investigation	Professional Regulation
	0633	Diesel Emissions Testing	Transportation
	0770	Digital Divide Elimination	Commerce and Community Affairs
	0771	Digital Divide Elimination Infrastructure	Commerce Commission
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
	0730	Downstate Emergency Response	Public Aid
5.15	0648	Downstate Public Transportation	Transportation
5.81	0821	Dram Shop	Revenue

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
5.16	0031	Drivers Education	State Board of Education
	0728	Drug Rebate	Public Aid
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
	0620	Electronic Commerce Security Certification	Secretary of State
	0173	Emergency Planning and Training	Emergency Management Agency
5.281	0114	Emergency Response Reimbursement	State Fire Marshal
	0610	Energy Assistance Contribution	DCCA
5.476	0571	Energy Efficiency Trust	DCCA
	0747	Energy Efficient Investment	Commerce & Community Affairs
	0674	Energy Infrastructure	Commerce & Community Affairs
5.425	0336	Environmental Laboratory Certification	Environmental Protection Agency

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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
	0720	Family Care	Public Aid
5.415	0322	Family Responsibility	Secretary of State
5.452	0520	Federal Asset Forfeiture	State Police
5.408	0212	Federal Financing Cost Reimbursement	Bureau of the Budget
	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
5.229	0260	Fish and Wildlife Endowment	Natural Resources
5.352	0014	Food and Drug Safety	Public Health

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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
	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
	0739	Group Worker's Compensation Pool Insolvency	Insurance
5.262	0297	Guardianship and Advocacy	Guardianship and Advocacy Commission
5.84	0828	Hazardous Waste	Environmental Protection Agency
5.250	0282	Hazardous Waste Occupational Licensing	Environmental Protection Agency
5.88	0840	Hazardous Waste Research	Environmental Protection Agency

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
5.466	0524	Health Facility Plan Review	Public Health
5.109	0907	Health Insurance Reserve	Central Management Services
5.132	0938	Hearing Instrument Dispenser Examining & Disciplinary	Public Health
	0746	Home Inspector Administration	Banks and Real Estate
	0672	Homelessness Prevention	Human Services
	0683	Homeowners' Tax Relief	Revenue
	0632	Horse Racing	Revenue
	0630	Horse Racing Equity	Revenue
	0586	Hospice	Secretary of State/Public Health
	0692	ICCB Adult Education	Illinois Community College Board
	0638	Illinois Adoption Registry and Medical	Public Health
5.275	0286	Illinois Affordable Housing Trust	Revenue-Illinois Housing Development Authority
	0754	Illinois AgriFIRST Program	Agriculture
	0570	Illinois and Michigan Canal	Secretary of State
	0744	Illinois Animal Abuse	Agriculture
	0634	Illinois Aquaculture Development	Agriculture
5.158	0982	Illinois Beach Marina	Natural Resources

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
	0628	Illinois Building Commission Revolving	Public Health
	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
	0753	Illinois Future Teachers Corp Scholarship	Student Assistance Commission
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
	0725	Illinois Military Family Relief	Military Affairs
5.123	0927	Illinois National Guard Armory Construction	Military Affairs

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
	0631	Illinois Racing Quarterhorse Breeders	Agriculture
	0594	Illinois Route 66 Heritage Project	Secretary of State
5.261	0175	Illinois School Asbestos Abatement	Public Health
5.207	0225	Illinois Sports Facilities	Sports Facilities Authority
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
	0677	Illinois Student Assistance Community Contracts and Grants	Student Assistance Commission
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

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
5.114	0909	Illinois Wildlife Preservation	Natural Resources
5.258	0768	IMSA Income	Math & Science Academy
5.249	0278	Income Tax Refund	Revenue
	0735	Independent Academic Medical Center	Public Aid
5.454	0534	Industrial Commission Operations	Industrial Commission
5.380	0049	Industrial Hygiene Regulatory and Enforcement	Environmental Protection Agency
5.412d	0378	Insurance Premium Tax Refund	Insurance
5.188	0997	Insurance Financial Regulation	Insurance
5.120	0922	Insurance Producers Administration	Insurance
	0984	International and Promotional	Commerce and Community Affairs
	0621	International Tourism	Commerce and Community Affairs
	0242	ISAC Accounts Receivable	Student Assistance Commission
	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	Commerce and Community Affairs

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
	0165	Korean War Veterans National Museum and Library	Veterans Affairs/Revenue
5.382	0945	Landfill Closure & Post Closure	Environmental Protection Agency
5.165	0975	Large Business Attraction	Commerce and Community Affairs
5.243	0272	LaSalle Veterans' Home	Veterans Affairs
	0769	Lawyers' Assistance Program	Supreme Court
5.307	0360	Lead Poisoning, Screening, Prevention and Abatement	Public Health
5.456	0536	LEADS Maintenance	State Police
	0723	Lewis and Clark Bicentennial	Secretary of State
	0924	Lieutenant Governor's Grant	Lieutenant Governor
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

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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	Manteno Veterans' Home	Veteran's Affairs
	0760	Marine Corps Scholarship	Treasurer/Secretary of State
5.446	0508	Master Mason	Secretary of State
5.320	0377	McCormick Place Expansion Project	Revenue
	0784	McKinley Bridge	Transportation
	0740	Medicaid Buy In Program Revolving	Public Aid
5.223	0237	Medicaid Fraud and Abuse Prevention	State Police
5.441	0486	Medical Research and Development	Public Aid
	0808	Medical Special Purpose Trust	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

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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	Student Assistance Commission
	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
	0604	Multiple Sclerosis Assistance	Revenue/Human Services
	0721	National Guard Grant	Military Affairs
	0727	National World War II Memorial	Veterans Affairs

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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
5.274	0299	Open Space Lands Acquisition and Development	Natural Resources
5.227	0259	Optometric Licensing and Disciplinary Committee	Professional Regulation
	0716	Organ Donor Awareness	Secretary of State
	0584	Pan Hellenic Trust	Secretary of State/Treasurer
5.150	0962	Park and Conservation	Natural Resources
	0585	Park District Youth Program	Secretary of State

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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
	0764	Pet Overpopulation Control	Secretary of State
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
	0598	Police Memorial Committee	Secretary of State
5.464	0517	Police Training Board Services	Law Enforcement Training and Standards Board
5.248	0277	Pollution Control Board	Pollution Control Board
	0487	Post-Tertiary Clinical Services	Public Aid
	0712	Post Transplant Maintenance and Retention	Public Health
	0776	Presidential Library and Museum Operating	Historic Preservation

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
	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
	0587	Professional Sports Teams Education	Secretary of State
	0751	Project Exile	State Police
	0626	Prostate Cancer Research	Public Health
5.409	0341	Provider Inquiry Trust	Public Aid
	0722	Public Broadcasting	Secretary of State
5.369	0340	Public Health 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
5.277	0187	RTA Occupation and Use Tax Replacement	Revenue

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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
	0750	Real Estate Audit	Banks and Real Estate
5.94	0849	Real Estate Research and Education	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	Commerce and Community Affairs
5.347	0388	Regulatory Evaluation and Basic Enforcement	Public Health
	0645	Restricted Call Registry	Commerce Commission
5.216	0235	Rural Diversification Revolving	Commerce & Community Affairs
5.376	0048	Rural/Downstate Health Access	Public Health
5.63	0042	Salmon	Natural Resources

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
5.214	0244	Savings & Residential Finance Regulatory	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	State Board of Education
	0569	School Technology Revolving Loan	State Board of Education
	0732	Secretary of State DUI Administration	Secretary of State
5.337	0374	Secretary of State Evidence	Secretary of State
	0759	Secretary of State Police Services	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
5.312	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

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
	0588	September 11th	Secretary of State/DCCA
5.362	0015	Penny Severns Breast and Cervical Cancer Research	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 & 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	Public Aid
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
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	State Board of Education

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
		Purpose Trust	
5.429	0417	State College & University Trust	Secretary of State
5.291	0152	State Crime Laboratory	State Police
5.259	0293	State Furbearer Stamp	Natural Resources
5.286	0129	State Gaming	Revenue
5.52	0711	State Lottery	Revenue
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
5.414	0222	State Police DUI	State Police
5.112	0906	State Police Services	State Police
5.413	0246	State Police Vehicle	State Police
	0705	State Police Whistleblower Reward and Protection	State Police
	0637	State Police Wireless Service	State Police
5.168	0265	State Rail Freight Loan	Transportation

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
		Repayment	
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
	0743	Statewide Economic Development	Revenue
	590	Stop Neuroblastoma	Secretary of State
5.145	0013	Substance Abuse Block Grant	Human Services
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
	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

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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
	0589	Transportation Safety Highway Hire-Back	Transportation
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	Environmental Protection Agency
5.234	0261	Underground Resources Conservation Enforcement	Natural Resources
5.430	0418	University Grant Fund	Secretary of State/Illinois Student Assistance Commission
5.263	0294	Used Tire Management	Environmental Protection Agency
	0963	Vehicle Inspection	Environmental Protection Agency
	0593	Video Conferencing User	Community College Board
5.424	0184	Violence Prevention	Violence Prevention Authority
5.130	0929	Violent Crime Victims Assistance	Attorney General

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
5.238	0270	Water Revolving	Environmental Protection Agency
5.355	0163	Weights and Measures	Agriculture
	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
	0552	Workforce Technology and Economic Development	Commerce & Community Affairs
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

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
	0991	Abandoned Mined Lands Reclamation Council Federal Trust	Natural Resources
5.325	0349	AFDC Opportunities	Illinois Community College Board
	0439	Agricultural Marketing Agriculture 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
	0983	BHE Federal Grants	Board of Higher Education
	0636	Commerce and Community Affairs Assistance	Commerce & Community Affairs
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
	0131	Council on Developmental Disabilities Trust	Council on Developmental Disabilities
	0488	Criminal Justice Trust	Illinois Criminal Justice Information Authority
	0566	DCFS Federal Projects	Children and Family Services

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
	0684	DCFS Refugee Assistance	Children and Family Services
	0673	Department of Insurance Federal Trust	Insurance
	0724	Department of Labor Federal Trust	Labor
	0592	DHS Federal Projects	Human Services
	0408	DHS Special Purpose Trust	Human Services
	0894	D.N.R. Federal Projects	Natural Resources
	0526	Emergency Management Preparedness	Emergency Management
5.326	0347	Employment and Training	Human Services
	0116	Employment Security Administration	Employment Security
	0737	Energy Administration Fund	Commerce and Community Affairs
5.203	0079	Exxon Oil Overcharge Settlement Fund	Treasurer/Commerce and Community Affairs
	0491	Federal Aid Disaster	Emergency Management
	0497	Federal Civil Preparedness Administrative	Emergency Management
	0092	Federal Congressional Teacher Scholarship Commission Program	Illinois Student Assistance Commission
	0859	Federal Energy	Commerce and Community Affairs

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
	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	Student Assistance Commission
	0663	Federal Student Loan	Student Assistance Commission
5.324	0333	Federal Support Agreement Revolving	Military Affairs
	0765	Federal Surface Mining Control and Reclamation	Natural Resources
	0670	Federal Title IV Fire Protection Assistance	Natural Resources
	0580	Fire Prevention Division	State Fire Marshal
	0443	Flood Control Land Lease	Natural Resources
	0086	Forest Reserve	Natural Resources

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
	0447	G.I. Education	Veterans' Affairs
	0908	Governor's Office Federal Grants	Governor
	0819	Governors' Office of Volunteer Resources Federal Grant	Governor
	0657	Illinois Arts Council Federal Grant	Illinois Arts Council
	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
	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
5.142	0870	Low Income Home Energy Assistance Block Grant	Commerce & Community Affairs
5.141	0872	Maternal & Child Health Services Block Grant	Human Services

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
	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 Management
	0495	Old Age Survivors Insurance	Human Services
	0900	Petroleum Violation	Natural Resources/Commerce and Community Affairs
	0131	Planning Council on Developmental Disabilities Trust	Illinois Council on Developmental Disabilities
5.140	0873	Preventive Health and Health Services Block Grant	Human Services
	0838	Public Health Federal Projects	Human Services
	0063	Public Health Services	Human Services
	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

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
	0410	SBE Federal Department of Agriculture	State Board of Education
	0561	SBE Federal Department of Education	State Board of Education
	0183	SBE Federal National Community Service	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
	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

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
	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
	0700	USDA Women, Infants and Children	Human Services
	0081	Vocational Rehabilitation	Human Services
	0476	Wholesome Meat	Agriculture
	0552	Workforce, Technology and Economic Development	Commerce & Community Affairs

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
	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
	0736	BHE State Projects	Board of Higher Education
	0252	Blue Water 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
	0957	Child Support Enforcement Trust	Public Aid
	0668	College Savings Pool Administrative Trust	Treasurer
	0462	Commercial Consolidation	Comptroller
	0177	Comprehensive Health Board Payroll Trust	Comprehensive Health Insurance Board
	0577	Community College Health Insurance Security	CMS/Comptroller/SURS

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
	0112	Comptroller's Audit Expense Revolving	Comptroller
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
	0582	DCFS Special Purposes Trust	Children & Family Services
	0690	DHS Private Resources	Human Services
	0921	DHS Recoveries Trust	Human Services
	0642	DHS State Projects	Human Services
	0884	D.N.R. Special Projects	Natural Resources
	0978	Deferred Lottery Prize Winners Trust	Revenue
	0830	Department on Aging Special Projects	Aging

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
	0251	Department of Labor Special State Trust	Labor
	0200	Direct Deposit Administration	Comptroller
	0098	Duquoin State Fair Harness Racing Trust	Agriculture
	0502	Early Intervention Services Revolving	Human Services
	0996	Educational Labor Relations Board Fair Share Trust	Illinois Educational Labor Relations Board
5.85	0845	Environmental Protection Trust Agency	Environmental Protection
	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

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
	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
	0688	IEMA State Projects Agency	Emergency Management
	0994	Illinois Agricultural Loan Guarantee	Farm Development Authority
	0729	Illinois Century Network (ICN) Special Purposes	Board of Higher Education
	0671	Illinois Equal Justice	Human Services
	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

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
	0271	Illinois Racing Board Charity	Revenue
	0280	Illinois Racing Board Grant	Revenue
	0119	Illinois Rural Bond Bank Trust	Illinois Rural Bond Bank
	0595	Illinois Rural Rehabilitation	Agriculture
	0450	Illinois State Toll Highway Construction	lllinois 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
	452	Illinois Tourism Tax	Revenue
	0359	IMSA Special Purposes Trust	Math & Science Academy
	0834	Institute of Natural Resources Resources Special Projects	Commerce & Community Affairs/Natural Resources
	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

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
	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
5.104	0893	Library Trust	Secretary of State
	0193	Local Government Health Insurance Reserve	Central Management Services
5.240	0189	Local Government Tax	Revenue
	0841	Metro East Mass Transit District Tax	Revenue
	0717	Metro-East Park and Recreation District	Revenue
	0337	Metropolitan Pier and Exposition Authority Trust	Revenue
	0868	Municipal Automobile Renting Tax	Revenue
	0650	Municipal Economic Development	Treasurer
	0719	Municipal Telecommunications	Revenue

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
	0917	Municipal Vehicle Replacement Tax	Revenue
	0951	Narcotics Profit Forfeiture	State's Attorneys Appellate Prosecutor
	0069	Natural Heritage Endowment Trust	Natural Resources
	0831	Natural Resources Restoration Trust	Natural Resources
5.426	0088	Non-Home Rule Retailers' Occupation Tax	Revenue
	0774	Oil Spill Response	Environmental Protection Agency
	0460	Payroll Consolidation	Comptroller
	0207	Pollution Control Board State Trust	Pollution Control Board
	0401	Protest	Treasurer
	0421	Public Aid Recoveries Trust	Public Aid/Human Services
	0896	Public Health Special State Projects	Human Services
	0248	Racing Board Fingerprint License	Revenue
	0685	Rate Adjustment	Treasurer
	0629	Real Estate Recovery	Banks and Real Estate

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
	0741	RTA Public Transportation Tax	Revenue
	0812	RTA Sales Tax	Revenue
	0213	Response Contractors Indemnification	Attorney General
	0436	Safety Responsibility	Secretary of State
	0431	Second Injury	Industrial Commission
	0295	Secretary of State Interagency Grant	Secretary of State
	0890	Secretary of State 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
	0229	Sports Facilities Tax Trust	Sports Facilities Authority
	0361	State Appellate Defender Special State Projects	State Appellate Defender
	0110	State Board of Education State Trust	State Board of Education

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
	0602	State Cooperative Extention Service Trust	Agriculture
5.73	0755	State Employees Deferred Compensation	Central Management Services
	0788	State Employees Retirement Excess Benefit	State Employees Retirement System
	0479	State Employees' Retirement System	State Employees Retirement System
	0056	State Employees Unemployment Benefits	Department of Employment Security
	0835	State Fair Promotional Activities	Agriculture
	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
	0230	Supreme Court Special State Projects	Supreme Court
	0583	Tax Suspense Trust	Revenue

ALPHABETIC LISTING OF FUNDS

30 ILCS 105/	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
	0203	Teacher Health Insurance Security	Central Management Services
	0789	Teachers Retirement Excess Benefit	Teachers Retirement System
	0473	Teachers' Retirement System	Teachers Retirement System
	0827	U.S. Savings Bond-Series EE	Comptroller
	0482	Unclaimed Property Trust	Financial Institutions
	0775	Veterans Affairs Library Grant	Veterans' Affairs
	0485	Warrant Escheat	Comptroller
	0651	Watershed Park	Agriculture
	0124	Workers' Compensation Benefit Trust	Industrial Commission

APPROPRIATIONS

STATUTE STATEMENT

The 1970 Constitution of Illinois, in Article VIII, Section 2(b), gives the General Assembly the power to make appropriations.

> "The General Assembly by law shall make appropriations for all expenditures of public funds by the State. Appropriations for a fiscal year shall not exceed funds estimated by the General Assembly to be available during that year."

This power of the General Assembly to make appropriations for all expenditures of public funds is clarified by acts of the General Assembly primarily in "An Act in Relation to State Finance" (Approved June 10, 1919, as amended).

TYPES OF APPROPRIATIONS

The appropriations made by the General Assembly specify the purposes for which the public funds of the State may be expended and are generally made to organizational units, such as agencies or divisions within agencies. These appropriations may be of six basic types:

Regular appropriations which are made at the beginning of the fiscal year for the current fiscal year;

Deficiency appropriations which are made when the purpose of the regular appropriation has not been completed but the regular appropriation monies have been exhausted;

Supplemental appropriations which are made when the purpose of the regular appropriation has been expanded or a new purpose is to be funded;

Continuing appropriations which are made effective immediately and available for expenditure in the succeeding fiscal year(s); or

Casual deficit appropriations which are made pursuant to the Casual Deficits in State Revenues Act.

Reappropriations which are made at the beginning of a fiscal year to carry forward the unexpended portion of an appropriation for the prior fiscal year.

APPROPRIATION PROCESS

When an appropriation bill is introduced into the General Assembly, the Comptroller assigns preliminary expenditure authority account code numbers (budget lines) to each appropriation in the bill. After the assignment of the preliminary account code numbers (budget lines), the Comptroller forwards to each agency a report (Exhibit 11.10.20-A) listing the description, amount and the account code (budget line) of each appropriated "line item."

After an appropriation bill completes the legislative process and becomes law, the bill is filed with the Secretary of State who assigns a public act number. The Secretary of State then furnishes the Comptroller a copy of each Public Act. The Comptroller verifies and updates the preliminary expenditure authority account codes (budget lines) and then forwards to each agency a final report listing the description, amount and the account code (budget line) of each appropriated "line item." Thereafter, the Comptroller publishes a handbook, APPROPRIATIONS, which presents a condensed copy of all the coded appropriations along with selected summaries and related information.

APPROPRIATION PURPOSE

The purpose of an appropriation (budget line) is generally specified in terms of "Common Objects." Appropriations (budget lines) may also be enacted functionally or programmatically. Common objects of appropriations are:

- Personal Services
- Retirement
- Social Security
- Group Insurance
- Contractual Services
- Travel
- Commodities
- Printing
- Equipment
- Electronic Data Processing
- Telecommunications
- Operation of Automotive Equipment
- Awards and Grants
- Permanent Improvements
- Transportation and Related Construction
- Debt Service
- Refunds

Some other appropriations (budget lines) are not described in terms of the standard common object. These are:

Lump Sum Appropriations (Budget Lines), which cover expenditures for two or more of the standard common objects. Such appropriations (budget lines) are used for projects or activities where a breakdown into standard common objects would be impractical or undesirable, either because of the nature of the project or activity, or because of the lack of historical data in the area. One of the most common, lump sum appropriations (budget lines) for repairs and maintenance, is ordinarily charged with expenditures for contractual services and commodities. Another type, often used to cover the costs of administering a new law, may be charged with anything from personal services to equipment. As expenditures are made against a lump sum appropriation (budget line), they must be classified by detail expenditure account codes.

Lump Sum appropriations (budget lines) are further defined, where possible, to the "category" in which the most significant usage is anticipated. The additional lump sum purposes are as follows:

- Operations, Lump Sum & Other Purposes
- Awards and Grants, Lump Sum and Other Purposes
- Permanent Improvements, Lump Sum and Other Purposes
- Transportation and Related Construction, Lump Sum and Other Purposes

Detail Expenditure Appropriations (Budget Lines), which cover a narrow range of expenditures. These budget lines are literally only those which can be classified to a single line (or account) in the chart of detail expenditure accounts. This type of appropriation (budget line) is often encountered in appropriations (budget lines) for awards and grants, where the object of the expenditure is precisely defined, as "Tort Claims" or "Travel and Allowances for Committed, Paroled and Discharged Prisoners."

Besides being a common object, lump sum or detail expenditure account appropriation (budget line), certain appropriations (budget lines) have specific stipulations attached to them which must be complied with before expenditure authority is granted, such as:

- availability of cash from a specific revenue source
- availability of specific federal funds

- approval of the Governor, Space Needs Commission, Central Management Services, Capital Development Board, etc.

NOTE: For a listing of common object codes and detail expenditure account codes, see Procedure 11.50.20 - Listing of Detail Expenditure Accounts within Common Object.

LAPSE APPROPRIATION (Budget Line)

Section 25 of "An Act in Relation to State Finance" states:

> "Outstanding liabilities as of June 30, payable from appropriations which have otherwise expired, may be paid out of the expiring appropriations during the two-month period ending at the close of business on August 31. Any service involving professional or artistic skills or any personal services by an employee whose compensation is subject to income tax withholding must be performed as of June 30 of the fiscal year in order to be considered an "outstanding liability as of June 30" that is thereby eligible for payment out of the expiring appropriation."

This two-month period described above is called the lapse period. Expenditures during the lapse period against prior year appropriations (budget lines) may only be made where there exists an outstanding liability incurred by the agency prior to the end of the fiscal year. No expenditures against a prior year appropriation (budget line) may be made after August 31 of the following fiscal year.

EXPENDITURE RESTRICTION

The State of Illinois uses the allotment capability (reversions in SAMS) to restrict spending which requires authorization by another party or parties before payment. For example, "Governor's Releases" require the Governor's approval before payments can be processed. In other instances, releases are used when, by statute, appropriation or language, one agency must approve the expenditures or obligations incurred by another agency. As appropriations (budget lines) requiring Governor's Releases are set up, the unreleased balance will be shown as reverted. Later as the amounts are released, the reverted balance will be decreased until all the funds are released.

organizational unit code will be indicated in the division field of the Capital Development Board's code. See Procedure 11.50.41 for a list of CDB user agency codes.

NOTE: For a listing of organizational units, see Procedure 11.50.40.

Appropriation Account

The object of expenditure, sequence and type of account are included in the Appropriation Account under SAMS.

Object of the Expenditure

EFFF - The four character object of expenditure field indicates the purpose, or object, for which the organizational unit has been authorized to expend the resources of the indicated fund. Four digits are used to indicate the object of an account, whether appropriated or non-appropriated. Each object of expenditure specified by Section 13 of the Finance Act is described by the four-digit code, as are other commonly used objects of expenditure not listed in the Finance Act.

The first of the four digits in the object field indicates the authorized category of expenditure. The categories of expenditure are:

CODE	CATEGORY	DEFINITION
1	Operations	Expenses required for normal agency activities. Includes expenditures for personal services, fringe benefits, contractual services, commodities, equipment, electronic data processing, telecommunication, operation of automotive equipment.
4	Awards and Grants	Expenses associated with special purpose expenditures. Includes awards and indemnities, pensions and annuities, shared revenue payments or grants to local governments or to quasi-public agencies. Also includes gratuitous payments to persons who are not wards of the State.

CODE	CATEGORY	DEFINITION
6	Permanent Improvements	Capital expenditures for the acquisition of land, construction of structures, improvements of buildings, site improvements, and certain capital equipment.
7	Transportation and Related Construction	Capital expenditures for the acquisition of land, construction and improvements of highways and waterways, repair and maintenance of highways, and the improvement of waterway sites.
8	Debt Service	Expenditures for the retirement of State debt and the payment of interest on such debt.
9	Refunds	Repayment of taxes, fees, deposits and grants paid in excess or in error to the State.

The remaining three digits in the object field indicate the object of expenditure within a category. For a listing of the detail expenditure accounts (objects) within common object (object of expenditure), see Procedure 11.50.20. An example of the object of expenditure is:

1 200
. .
. .
. .
. ...…….....Contractual Services
.
.
.....…….....Operations Category

DETAIL EXPENDITURE ACCOUNT (OBJECT) CODE

The detail expenditure account (object) code is a separate four-digit code and should not be confused with the four-digit "object of expenditure."

ABBB
. .
. .
. . . . . .detail expenditure
.
. . . . . category

The first digit of the expenditure account (object) code A indicates the authorized category of expenditures. There are six categories of expenditures:

- Operations
- Awards and Grants
- Permanent Improvements
- Transportation and Related Construction
- Debt Service
- Refunds

For an explanation of the categories, see Procedure 11.10.40. The remaining three digits BBB describe the detail expenditure account (object).

The purpose of the detail expenditure account (object) is not for control but to report expenditure information at a more refined level within a common object (object of expenditure). Specific groups of detail expenditure accounts (objects) underlie and refine each common object (object of expenditure). An example is:

Common Object: (Object of Expenditure)	1800	OPERATION OF AUTOMOTIVE EQUIPMENT
DETAIL EXPENDITURE ACCOUNT (OBJECT) CODE	1893	Repair and Maintenance, Automotive Equipment
	1894	Parts and Fittings, Automotive Equipment
	1896	Gasoline, Oil and Antifreeze
	1897	University Central Transportation Services
	1899	Automotive Expense, Not Elsewhere Classified

The "EDP" and "lump sum" object of appropriation are functional expenditure authorities. They require the use of all the detail expenditure accounts (objects) for accurate classification of expenditures in connection with them. For example, the object of appropriation for EDP (1600) would cite the detail expenditure account (object) 1120 when processing a payroll voucher for personal services regular positions. A detail expenditure account (object) must be associated with each expenditure transaction and must be valid with the object of appropriation indicated in the expenditure authority account. Only supplies, materials, and equipment directly related to an EDP operation are properly chargeable to an appropriation (budget line) for electronic data processing.

DANIEL W. HYNES
COMPTROLLER
www.ioc.state.il.us

Object Correction Request

Exhibit 11.40.50-A
July 1, 2003
04-001

Expenditure Account Code No.		Original Object Charged	Original Amount	Correct Object	Correct Amount
Warrant Issue Date	FY_____	1.	$		$
Voucher No.		2.	$		$
Warrant No.\EFT Trace No.		3.	$		$
Vendor Name		4.	$		$
Vendor Number		5.	$		$

Reason for Correction:

Contact for further information: Name_____ Phone _____

Authorized Signature_____ Agency _____ Date_____

Attach Copy of Voucher and Any Other Necessary Information.

Comptroller Use

☐ Processed ☐ Returned

By_____ Date_____ JV No._____

DANIEL W. HYNES
COMPTROLLER
www.ioc.state.il.us

Object Correction Request

Exhibit 11.40.50-B
July 1, 2003
04-001

Expenditure Account Code No.	(1) 0001-36023-1200-0000	Original Object Charged	Original Amount	Correct Object	Correct Amount
Warrant Issue Date	(2) 7/10/01 FY 02	1. (4) 7/10/01	$ (5) 100.00	(6) 1249	$ (7) 100.00
Voucher No.	(8) 200000 852	2.	$		$
Warrant No.\EFT Trace No.	(9) AD7940322	3.	$		$
Vendor Name	(10) XYZ Company	4.	$		$
Vendor Number	(11) 123456789	5.	$		$

Reason for Correction:

(12) Agency cited incorrect detail object code on the voucher listed above for the amount shown.

Contact for further information: Name (13) Phone (13)

Authorized Signature (14) Agency (15) Date (16)

Attach Copy of Voucher and Any Other Necessary Information.

Comptroller Use

☐ Processed ☐ Returned

By_____ Date_____ JV No._____

AWARDS AND GRANTS

4400 AWARDS AND GRANTS

4401 Services to Benefit Recipients, Payments to Providers
4402 Home-Based Support Services for the Mentally Ill, Payments to Providers

4403 Grants to Local Governments, Not Elsewhere Classified, Nonessential Bond Projects
4404 Transportation Grants, Nonessential Bond Fund Projects
4405 Construction Grants, Nonessential Bond Financed Projects
4406 Grants to Other State Agencies for Nonessential Bond Financed Projects
4407 Grants to Nonprofit Organizations for Nonessential Bond Financed Fund Projects
4408 Awards and Grants, Not Elsewhere Classified, Nonessential Bond Fund Projects

4410 Rental Assistance, Payments to Property Owners
4411 Travel and Expense Reimbursements to Service Providers
4420 Awards, Benefits and Treatment Expenses, Injured Employees
4421 Awards, Benefits and Treatment Expenses for Injured Employees
4422 Workers' Compensation Payments to Medical Service Providers
4423 Workers' Compensation Payments to Vendors for Prescription Drugs and Medical Equipment and Supplies
4424 Industrial Commission Awards or Negotiated Settlement Awards for Injured Employees
4425 Medical Services for Public Assistance Recipients, Payment to Non-Services Providers
4429 Tort Claims

4430 Pensions, Annuities and Benefits
4431 Payments into Pension Funds
4432 Unemployment Compensation Payments
4433 Support Services for the Unemployed
4434 Support Services for the Unemployed – Client Reimbursement

4400 AWARDS AND GRANTS (Continued)

4440 Prizes, Premiums, and Awards
4441 Lottery Prizes - Monetary
4442 Lottery Prizes - Merchandise
4443 Taxable Grants, Payments to Recipients

4452 Funeral and Burial Expenses, Reimbursements
4453 Reimbursement to Governmental Units
4458 Services, Not Elsewhere Classified
4459 Attorney Fees – Grants and Awards
4460 Medical Services for Public Assistance Recipients, Payments to Service Providers
4461 Assistance Payments to Individuals
4462 Funeral and Burial Expenses, Payments to Vendors
4463 Medical Preparation and Food Supplies for Free Distribution
4464 Reimbursements and Payments to Benefit Recipients
4465 Domestic Services under Vocational Rehabilitation Program
4466 Domestic Services For Aided Persons
4467 Medical Services, Payments to Providers
4468 Supplies, Equipment, and Prescription Drugs, Payments to Vendors
4469 Local Government Group Insurance Payments for Members

4470 Grants to Local Governments, Not Elsewhere Classified
4471 Payments to Local Governments for Employees
4472 Transportation Grants
4473 Construction Grants
4474 Grants for Educational Purposes -- Elementary and Secondary Education
4475 Awards and Grants to Students
4476 Grants for Educational Purposes -- Higher Education
4477 Matching Funds to Universities
4478 Grants for Educational Purposes -- Direct Payments to Sponsors of Child Nutrition Programs
4479 Grants to Other State Agencies

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

6610 Attorney Fees – Acquisition of Land
6611 Land, Rights of Way and Easements
6612 Land, Attorney, Appraisal, Engineering and Testing Fees
6613 Land, Relocation Costs
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

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

7700 TRANSPORTATION AND RELATED CONSTRUCTION

7710 Attorney Fees – Highway and Related Construction
7711 Land, Rights of Way and Easements--Highways
7712 Land, Appraisal, Engineering and Testing Fees--Highways
7713 Land, Relocation Costs--Highways
7721 Construction and Improvements--Highways

7700 TRANSPORTATION AND RELATED CONSTRUCTION (Continued)

7725 Repair and Maintenance--Highways
7728 Architectural and Engineering Fees--Highways
7731 Land, Rights of Way and Easements - Aeronautics
7732 Land, Appraisal, Engineering and Testing Fees- Aeronautics
7733 Land, Relocation Cost - Aeronautics
7751 Land, Rights of Way and Easements--Waterways
7752 Land, Appraisal, Engineering and Testing Fees--Waterways
7753 Land Relocation Costs--Waterways
7773 Acquisition, Construction and Improvements--Waterways
7788 Architectural and Engineering Fees--Waterways
7791 Shared Waterway Agreements
7793 Waterway Maintenance and Operational Expenditures, Not Elsewhere Classified

7900 TRANSPORTATION AND RELATED CONSTRUCTION LUMP SUMS AND OTHER PURPOSES

DEBT SERVICE

8800 DEBT SERVICE

8811 Current Maturities--Principal
8813 Current Maturities--Interest

8820 Payment of Matured Bonds and Interest
8821 Prior Maturities--Principal
8823 Prior Maturities--Interest

8831 Bond Defeasance Payments - Principal
8833 Bond Defeasance Payments - Interest

8841 Payments to Trustee for Future Bond Debt Service Maturities
8843 Unemployment Trust Fund Advances-Interest
8850 Arbitrage Tax Rebate Payment

8900 DEBT SERVICES - LUMP SUM

REFUNDS

9900 REFUNDS

9910 Income Tax Refunds
9911 Individual Income Tax Refunds
9912 Corporate Income Tax Refunds
9913 Personal Property Tax Replacement Tax Refunds
9914 Homeowner Tax Relief Rebates
9915 Occupational and Use Tax Refunds
9916 Individual Income Tax Refunds-Interest
9917 Corporate Income Tax Refunds-Interest
9918 Personal Property Tax Replacement Tax Refunds-Interest

9920 Other Tax Refunds
9921 Inheritance Tax Refunds
9923 Motor Fuel Tax Refunds
9925 Tax Refunds, Not Elsewhere Classified

9930 Other Refunds
9932 Refunds to Students
9934 Refunds of Federal and Other Grants
9935 Refunds of Other Grants
9938 Refunds of Prior Calendar Year Retirement Contributions
9939 Refunds, Not Elsewhere Classified

9995 REPLACEMENT WARRANTS (COMPTROLLER USE ONLY)

9970 STATUTORY TRANSFERS OUT (COMPTROLLER USE ONLY)

9999 OTHER, N.E.C. (COMPTROLLER USE ONLY)

1180 GROUP INSURANCE

1180 Employer Contributions for Group Insurance.
Payments by State agencies for life and medical insurance costs. **NR**

CONTRACTUAL SERVICES

1200 CONTRACTUAL SERVICES

Defined by "An Act in relation to State Finance" (Ill. Rev. Stat., 1985, Ch. 127, par. 151a) (30 ILCS 105/15a) as follows:

"The item 'contractual services', when used in an appropriation act, means and includes: (a) Expenditures incident to the current conduct and operation of an office, department, board, commission, institution or agency for postage and postal charges, surety bond premiums, publications, subscriptions, office conveniences and services, exclusive of commodities as herein defined; (b) Expenditures for rental of property or equipment, repair or maintenance of property or equipment including related supplies, equipment, materials, services, replacement fixtures and repair parts, utility services, professional or technical services, moving expenses incident to a new State employment, and transportation charges exclusive of 'travel' as herein defined; (c) Expenditures for the rental of lodgings in Springfield, Illinois and for the payment of utilities used in connection with such lodgings for all elected State officials, who are required by Section 1, Article V of the Constitution of the State of Illinois to reside at the seat of government during their term of office; (d) Expenditures pursuant to multi-year lease, lease-purchase or installment purchase contracts for duplicating equipment authorized by Section 5.1 of 'The Illinois Purchasing Act', approved July 11, 1957, as now or hereafter amended; (e) Expenditures of $5,000 or less per project for improvements to real property which, except for the operation of this Section, would be classified as 'permanent improvements' as defined in Section 21. The item 'contractual services' does not, however, include any expenditures included in 'operation of automotive equipment' as defined in Section 24.2."

1201 Petty Cash Fund Establishment/Reimbursements.
Payments made to petty cash fund custodians reporting reimbursements for Comptroller approved expenditures, individually less than $49.99, or for the establishment or increase of a petty cash fund. **NR**

1202 Contractual Expense Reimbursement to State Employees.
Payments to reimburse a state employee for expenditures in connection with Official State business provided the employee adequately accounted for the expenses. Reimbursements are limited to expenses chargeable to a contractual service line. All other reimbursements should be charged directly to the detail object code covering the goods or services performed. Examples include: reimbursements for educational exhibits; catering services; copying services and equipment rental. **NR**

1205 Freight, Federal Express and Drayage.
Charges for drayage, shipment out of any kind of property (other than mail). However, in the case of equipment or commodity purchases and rental of equipment, the total delivered cost including freight or federal express is chargeable to the account covering such purchases. **NR**

1221 Repair and Maintenance, Furniture, Office, and Household Equipment.
Charges for contractual repair or routine service of equipment such as typewriters, Dictaphones, adding and calculating machines, fans, desks, chairs, televisions, refrigerators, water coolers, vacuum cleaners, kitchen appliances, and postage meter machines. **R**

1222 Repair and Maintenance of Aircraft and Boats.
Charges for contractual repair or routine service of aircraft and boats. **R**

1223 Repair and Maintenance, Real Property.
Charges for contractual repair or maintenance of buildings and other structures, roads, fixed plant equipment (fixtures) such as boilers and water heaters, and land.

Examples of repair and maintenance projects are painting, papering, glazing, repaving, and the replacement of worn out or damaged fixtures such as fixed lighting, toilets and other major plumbing components, furnaces, boilers, air conditioners, water heaters, fuse boxes, circuit breakers, major electrical components, draperies and drapery rods, and attached carpeting.

Charges for new construction, additions, remodeling, renovation, or new fixtures must use the appropriate permanent improvement expenditure object code (6600 series) regardless of whether or not the project exceeds $5,000. **R**

1224 Repair and Maintenance, Machinery and Mechanical Equipment.
Charges for contractual repair or maintenance of machinery and mechanical equipment (exclusive of on-road motor vehicles - account 1893) such as electronic equipment, elevators, industrial and shop machinery, off road motor vehicles and machinery such as snowplows and farm equipment, tools, instruments, and apparatus. **R**

1225 Repair and Maintenance, EDP Equipment.
Charges for contractual repair or routine service of Electronic Data Processing Equipment such as main frame computers, word processors, personal computers, and terminals. **R**

1229 Repair and Maintenance, Not Elsewhere Classified.
Charges for contractual repair or routine maintenance of items other than those classified above such as clothing, shoes, athletic, playground and recreational equipment, fire extinguishers, scientific instruments and apparatus for hospital, medical, dental, laboratory, scientific testing, and engineering uses, musical instruments, radios and phonographs, photographic equipment, barber and beauty culture equipment, and firearms. **R**

NOTE: THE ABOVE DETAIL OBJECTS FOR REPAIR AND MAINTENANCE MUST BE USED WHERE THE LABOR AND MERCHANDISE (SUPPLIES, EQUIPMENT, MATERIALS, REPLACEMENT FIXTURES, AND REPAIR PARTS) ARE FURNISHED BY THE SAME OUTSIDE CONTRACTOR. PURCHASES EXCLUSIVELY OF MERCHANDISE FOR THE REPAIR AND MAINTENANCE OF REAL AND PERSONAL PROPERTY WHETHER PURCHASED FOR A SPECIFIC JOB OR STORED FOR LATER USE ON AS NEEDED BASIS AND WHERE THE LABOR IS TO BE PERFORMED BY AN AGENCY'S EMPLOYEES, OR DIFFERENT VENDOR MUST BE CHARGED TO DETAIL OBJECT 1230.

1230 In-House Repair and Maintenance, Minor Permanent Improvement Projects, Purchase of Merchandise.
Charges for the direct purchase of supplies, equipment, materials, replacement fixtures and repair parts in connection with the repair and maintenance of real and personal property or permanent improvement projects not exceeding $5000 where the labor will be performed by the agency's employees. **NR**

NOTE: ONLY PURCHASES OF EQUIPMENT WHICH IS INCORPORATED INTO AND BECOMES A PART OF THE PROPERTY WHICH IS BEING REPAIRED CAN BE CHARGED TO THIS DETAIL OBJECT. TOOLS USED IN REPAIR AND MAINTENANCE MUST BE CHARGED TO EQUIPMENT DETAIL OBJECT 1540.

1231 Rental, Office Equipment.
Charges for rent of typewriters, postage meters, adding or calculating machines, or other office equipment. If the rental agreement includes removal and installation or repair and maintenance services, which are not separately billed, the total rental cost is chargeable to this ac-count. However, if such services are separately billed, they should be charged to account 1221. **R**

1232 Rental, Motor Vehicles.
Charges for hire or conveyance - passenger automobile, bus, aircraft, boats or truck - including where incident to such rental, the service of a driver. For the rental of motor vehicles on a continuing basis not for specific incidents of travel but for use on an as needed basis including payments made by State agencies directly to the State Garage Revolving Fund. However, auto rental, when in a travel status, is chargeable to account 1291 when for specific incidents of travel. All vouchers for rental of vehicles for on road use, except when in travel status, must be forwarded to the Department of Central Management Services-Division of Vehicles for approval, except for Legislative and Judicial agencies and internal transactions between State Universities and their governing boards. **R**

1233 Rental, Real Property.
Charges for rent of office, storage, garage, dock, or other building space, and for rental of land and parking space. If incurred in connection with the data processing or telecommunications operations, and a specific EDP or Telecommunication appropriation is received, see accounts 1683 and 1722. **R**

1234 Rental, Machinery and Mechanical Equipment.
Charges for the rental of machinery and mechanical equipment, such as industrial or shop machinery and tools, and electronic equipment. **R**

1235 Rental, EDP Equipment.
When no specific appropriation is received for the purpose of EDP operation, this account should be used for the rental and time usage charges of EDP equipment. Examples are: computers, on-site terminals, and card punch machines. NOTE: OFF-SITE TERMINALS ARE DEFINED AS THOSE REQUIRING AN ADDITIONAL CONNECTION RATHER THAN A DIRECT CONNECT TO THE COMPUTER. **R**

1237 Rental, Film and Audio/Visual Aids.
Charges for the rental of audio/visual equipment and related materials, such as educational films, projectors, projection screens, tape recorders, tapes and earphones. **R**

1239 Rental, Not Elsewhere Classified.
Charges for rentals not chargeable to any of the above accounts, such as short-term rentals of conference rooms or exhibit space where no lease is obtained. **R**

1240 Statistical and Tabulation Services.
Charges for statistical and tabulating services performed by another organization such as a private computer service bureau or the Department of Central Management Services-Bureau of Information and Communication Services. **R**

1241 Medical Consultant Fees.
Charges incurred for the contractual services of medical consultants usually on a fee or per-diem basis rendered by non-employees (e.g., lectures, medical consultants). **R**

1242 Auditing and Management Consulting Services.
Charges incurred for professional services rendered by auditing, accounting, EDP and other management related consultants. **R**

1243 Book Binding Services.
Charges incurred for the binding or rebinding of books and periodicals. This account is not to be used by agencies receiving a specific "Printing" appropriation. Also, account 1560 is to be used for binding costs where included in the inventoriable costs of library operations. **R**

1244 Legal Fees.
Charges incurred for services of attorneys and other costs directly related to legal services. Court representation and other legal services rendered by attorneys pursuant to the State Indemnification Act must be approved by the Attorney General. Legal consulting, general counsel, bill drafting, legal research, hearing officers and other types of services provided by attorneys not covered under the State Indemnification Act must contain a statement on the voucher attesting to the fact that it is not subject to the State Indemnification Act. Additional examples of chargeable items include court-ordered attorney fees. **R**

1245 Professional and Artistic Services, Not Elsewhere Classified.
Charges, usually on a fee or per-diem basis, for professional or artistic services rendered by non-employees, other than actual medical services chargeable to account 1246 or undertakers' fees chargeable to account 1247. Examples of charges to this account include: veterinary fees, stipends, lens grinding, charges for commodity testing and grading, clergymen's fees, payments for the services of expert consultants or witnesses, engineering or technical inspection fees, and payments to interpreters or entertainers. **R**

NOTE: THE CONTRACT FILING REQUIREMENTS ESTABLISHED BY THE COMPTROLLER, PURSUANT TO SECTION 11 OF THE COMPTROLLER'S ACT, APPLIES TO ALL DETAIL EXPENDITURE ACCOUNTS. (FOR COMPTROLLER'S CONTRACT FILING REQUIREMENTS, SEE SECTION 15-OBLIGATIONS.)

1246 Hospital and Medical Services, Payments to Providers.
Payments made DIRECTLY TO PROVIDERS for medical services provided by hospitals, clinics, and individuals not employed by the State, including physicians, nurses, dentists, optometrists, psychologists, and physical, speech, and occupational therapists. Excludes payments to pharmacies for prescription drugs (1256), payments for treatment of injured employees under provisions of the Workers' Compensation Act (4422), and medical consultant fees (1241). **R-M**

1247 Institutional Burial Services.
Charges for services rendered by undertakers, including caskets and any other supplies incident to such services which are provided by undertakers, whether or not shown separately on the invoice. **R**

1248 Building and Ground Maintenance.
Charges for services rendered, other than by State employees, for such purposes as waste removal, janitorial services, cleaning of buildings, laundry and towel-supply services, 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**

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**

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 Independent Contractor Participation in Deferred Compensation.
For commercial voucher processing where the independent contractor has elected to participate in the State Deferred Compensation Plan. **R**

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**

1272 Travel and Other Expenses, Non-State Employees, Payments to Vendors.
Payments made DIRECTLY TO VENDORS on behalf of non-state employees for costs incurred incident to travel or other incidental expenses in connection with official State business. Excludes reimbursements to non-state employees; refer to detail object 1286 for instructions concerning the proper detail object to charge reimbursements. **R**

1273 Advertising
Charges for advertising and the publication of official legal notices. **R**

1274 Registration Fees and Conference Expenses, Payments to Vendors.
Payments DIRECTLY TO VENDORS for registration fees and conference expenses incurred by State employees while attending conferences, seminars, or conventions representing official State business. Unless prohibited by specific travel regulations, payments to vendors for normal travel expenses and registration fees which are $50 or less are properly charged to Travel, detail object 1293 or 1294. **R**

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**

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**

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, Including Vendors Performing Contractual Services.
Payments to reimburse a NON-STATE EMPLOYEE, including a vendor performing contractual service, 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 <u>TRAVEL</u>

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

1291 In-State Travel, Reimbursements to Employees.
Includes all reimbursements of transportation, mileage, lodging, meals, and other reimbursable expenses incurred by state officers and employees that traveled within the State of Illinois in connection with official state business, as provided by applicable travel regulations. **NR**

1292 Out-of-State Travel, Reimbursements to Employees.
Includes all reimbursements of transportation, mileage, lodging, meals, and other reimbursable expenses incurred by state officers and employees that traveled outside the State of Illinois in connection with official state business, as provided by applicable travel regulations. **NR**

1293 In-State Travel, Payments to Vendors.
Includes all payments made directly to vendors providing services to state officers and employees traveling within the State of Illinois in connection with official state business, as provided by applicable travel regulations. Chargeable to this account are payments to hotels and motels, auto rental businesses, and common carriers such as trains, planes, and buses. Also chargeable to this account are payments made to the Air Transportation Revolving Fund and the State Garage Revolving Fund when incident to official state travel. **R**

1294 Out-of-State Travel, Payments to Vendors.
Includes all payments made directly to vendors providing services to state officers and employees traveling outside the State of Illinois in connection with official state business, as provided by applicable travel regulations. Chargeable to this account are payments to hotels and motels, auto rental businesses, and common carriers such as trains, planes, and buses. Also chargeable to this account are payments made to the Air Transportation Revolving Fund and the State Garage Revolving Fund when incident to official state travel. **R**

1295 I.B.A. RENTALS
Charges (Interest and principal) for State's share of payments caused by the construction or improvement of buildings under the supervision of the Illinois Building Authority. **NR**

1296 TRAVEL AND ALLOWANCES FOR COMMITTED, PAROLED AND DISCHARGED PRISONERS

Payments for travel and expense allowances for committed, paroled and discharged prisoners. **NR**

1298 PURCHASE OF INVESTMENTS

Payment from treasury held funds for the purchase of investments including purchase of investments on behalf of lottery prize winners and investing by the Department of Commerce and Community Affairs in an equity position of a small business development or convertible into an equity position instrument. **NR**

COMMODITIES

1300 COMMODITIES

Defined by "An Act in relation to State Finance" (30 ILCS 105/15b) as follows:

"The item 'commodities' when used in an appropriation Act, means and includes expenditures in connection with current operation for the purchase of articles of a consumable nature which show a material change or appreciable depreciation with first usage and equipment having a unit value not in any instance exceeding $100, but does not include any expenditure for library books, any expenditures for replacement fixtures or repair parts in connection with the repair and maintenance of property or equipment or expenditures included in 'permanent improvements' as defined in Section 21, 'operation of automotive equipment' as defined in Section 24.2 and 'telecommunications services' as defined in Section 24.3."

1302 Printing.

Defined by "An Act in relation to State Finance" (30 ILCS 105/15c) as follows:

"The item 'printing' when used in an appropriation Act means and includes expenditures for contracted services, materials and supplies where the principal function or purpose of the resulting product is the dissemination of printed information. These costs include all types of printing processes such as letterpress, offset and gravure, but not expenditures included in 'commodities' as defined in Section 15b and 'electronic data processing' as defined in Section 24.1." Printing includes charges for letterheads, printing paper, stationery, envelopes, printed forms, reports, pamphlets, binding, embossing (steel die), lithographing, photo-engraving, ruling, etc. **R**

1303 Revenue Stamps.
Charges (incurred only by the Department of Revenue) for real estate and cigarette revenue stamps. **NR**

1304 Office and Library Supplies.
Charges for office machine supplies such as typewriter ribbons, stencils, mailing supplies for office use and such items for office or libraries as pencils, ink, and disposable ash trays. If incurred in connection with the EDP or Telecommunications operations, and a specific EDP or Telecommunication appropriation is received, see accounts 1685 and 1730. **NR**

1308 Educational and Instructional Materials and Supplies.
Charges incurred for the purchase of consumable educational materials such as chalk, paper, pencils, art supplies, and other commodities for instructional purposes. Charges incurred for non-consumable items such as blank video tapes, films, games, books, etc. must be charged to 1561 or 1398. **NR**

1310 Mechanical Supplies.
Charges for the acquisition of such commodities as: abrasives, alcohol, acids, soda ash and other chemicals for mechanical use, and gases for welding.

All items such as those enumerated above should be classified under this account, even though used in connection with industries or shops; account 1332 (industrial and shop materials) covers the cost of commodities actually fabricated, rather than consumed, in such industries or shops. **NR**

1314 License Plates.
Charges for manufacture and delivery of license plates for automobiles and other vehicles. **NR**

1332 Industrial and Shop Materials.
Charges for the acquisition of materials fabricated into a finished commodity or item of equipment, whether in connection with a shop activity supported by a working fund, in connection with a shop activity supported by some other State fund. Covers textile, metal, leather, and lumber materials; wood and other vegetable fibers; dyes, chemicals and paints; and incidental materials such as twine, thread, yarn, tacks and nails, buttons and other fasteners, and the leather bindings, when purchased for fabrication in an industry or shop. Supplies consumed in such industries or shops should be charged to such other "Commodities" accounts as is appropriate. **NR**

1335 Rock Salt, Calcium Chloride and Abrasives for Road Use.
Charges for the acquisition of rock salt and calcium chloride which are used on public roads for melting ice and snow. Includes charges for abrasives which are used on icy roads for safety purposes. **NR**

1341 Coal and Coke.
Charges for the acquisition of coal or coke, including related freight or switching charges, whether or not separately invoiced. **NR**

1342 Fuel Oil and Bottled Gas.
Charges for the acquisition of oil or bottled gas for use as fuel in power or heating plants or oil stoves, including related freight or switching charges, whether or not separately invoiced. Motor fuel for vehicle or stationary gasoline engines, however, is chargeable to account 1345. **NR**

1345 Gasoline and Oil for Off-Road Equipment.
Includes charges for gas, motor fuel, oil, and anti-freeze used in the operation of State-owned off-road motor vehicles and machinery. **NR**

1350 Medical, Scientific and Laboratory Supplies.
Charges for the acquisition of consumable supplies used for medical, surgical, pharmaceutical, and laboratory purposes. Such supplies include: drugs and chemicals, livestock serums and other veterinary supplies, X-ray films, experimental laboratory animals and food therefore, bandages and dressing; consumable glass items, including test tubes, beakers, bottles, probes, and masks; trays; corrective medical appliances purchased for use of State wards, including supporters, elastic hose, eyeglasses, hearing aids, and crutches; and parts for such appliances. **NR**

1360 Food Supplies.
Charges for the acquisition of food and condiments for human consumption including related freight charges, whether or not separately invoiced. Animals purchased for immediate slaughter are chargeable to this account, but livestock for breeding or dairy purposes should be charged to account 1570. Forage for livestock is chargeable to account 1392; food for experimental laboratory animals is paid from account 1350. **NR**

1370 Wearing Apparel.
Uniforms and other wearing apparel of all kinds, including shoes and overshoes. Materials for fabrication of wearing apparel, however, are chargeable to account 1332. **NR**

1391 Household, Laundry and Cleaning Supplies.
Charges for the acquisition of consumable kitchen, laundry, and janitor supplies. Includes the cost of: cosmetics, toiletries, and related consumable items of personal care; soaps, cleaning compounds and fluids, and polishes; insecticides and household disinfectants; paper towels and ice; cans, jars, bottles, and lids for canning operations. **NR**

1392 Forage and Farm and Garden Supplies.
Charges for the acquisition of consumable supplies primarily or solely for farm, garden, or greenhouse use. Includes the cost of: forage and other livestock foods; seeds and seedlings; fertilizers and soil foods; loam for greenhouse use; horseshoes.

However, parts and fittings for farm equipment (other than motor vehicles) should be charged to account 1224. **NR**

1393 Department of Central Management Services Central Stores and University Central Supply Services.
Payments by Central Management Services for purchases by the Office Supplies Revolving Fund which are for resale and payments by a university to a central service organization to include all expenses related to providing the university with necessary supplies. **NR**

1394 Office and Library Equipment, Not Exceeding $100.
Charges for the acquisition of office and library "equipment" having a unit value not in any instance exceeding $100. Including scissors, pen sets, pencil sharpeners, staplers, extension cords, letter boxes, ash trays, waste baskets, chair pads, desk pads, etc., but does not include expenditures for library books or items included in permanent improvements, operation of automotive equipment and telecommunications services and does not include any expenditure for replacement fixtures or repair parts in connection with the repair and maintenance of equipment. **NR**

1395 Small Tools, Not Exceeding $100.
Charges for the acquisition of small tools having a unit value not in any instance exceeding $100. Includes hammers, screwdrivers, wrenches, rakes, funnels, brushes, etc., but not items properly included in operation of automotive equipment and telecommunications services. **NR**

1396 Medical, Scientific and Laboratory Equipment, Not Exceeding $100.
Charges for the acquisition of medical, scientific and laboratory equipment having a unit value not in any instance exceeding $100. Includes reusable equipment such as instruments, pans, test tubes, test tube baskets, trays, etc., but does not include any expenditures for replacement fixtures or repair parts in connection with the repair and maintenance of equipment. **NR**

1397 Household, Laundry and Cleaning Equipment, Not Exceeding $100.
Charges for the acquisition of household, laundry and cleaning equipment having a unit value not in any instance exceeding $100. Includes kitchen pans, crockery, utensils and household-size appliances, etc., but not items properly included in operation of automotive equipment and telecommunications services and does not include any expenditure for replacement fixtures or repair parts in connection with the repair and maintenance of equipment. **NR**

1398 Equipment, Not Elsewhere Classified, Not Exceeding $100.
Charges for the acquisition of equipment having a unit value not in any instance exceeding $100 which is not properly chargeable to any other "Equipment, Not Exceeding $100" account. Includes sports equipment, games, handcuffs, etc., but not items properly included in permanent improvements, operation of automotive equipment and telecommunications services and does not include any expenditures for replacement fixtures or repair parts in connection with the repair and maintenance of equipment. **NR**

1399 Commodities, Not Elsewhere Classified.,
Charges for the acquisition of consumable supplies not properly chargeable to any other "Commodities" account. Includes the cost of packing materials, cartons, and wrappers; recreational supplies, including cigars, cigarettes, and tobacco; photographic and musical supplies**; ammunition and explosives; badges; items purchased for resale in gift shops or at fairs**. **NR**

EQUIPMENT

1500 EQUIPMENT (exceeding $100 except for 1560 - library books)

Defined by "An Act in relation to State Finance" (30 ILCS 105/20) as follows:

"The item 'equipment', when used in an appropriation act, shall mean and include all expenditures for library books, and expenditures, having a unit value exceeding $100, for the acquisition, replacement or increase of visible tangible personal property of a non-consumable nature, including livestock, whether by purchase, lease-purchase or installment purchase contract. In addition, the 'option price' under a bona fide lease with option to purchase is properly payable from the item 'equipment'.

The item 'equipment' does not include expenditures pursuant to multi-year lease, lease-purchase or installment purchase contracts for duplicating equipment authorized by Section 5.1 of 'The Illinois Purchasing Act', approved July 11, 1957, as now or hereafter amended, and does not include any expenditure in connection with the repair, maintenance or improvement of real property."

1510 Office Furniture and Equipment.
Charges for the acquisition of durable personal property for office use, at delivered price including transportation and assembling/installation costs. Includes not only equipment uniquely suited to office use: typewriters, mimeograph, multigraph, Photostat, and bookkeeping machines, card index and file cabinets, but also equipment and furniture suitable either for office or other use, when actually purchased for office use, such as: bookcases, chairs and tables, electric fans, ash stands, clothes lockers and clothes tress, moveable carpets and rugs, draperies, and table lamps but does not include fixtures (See 11.50.30 56 of 56). **NR**

1515 EDP Equipment
When no specific appropriation is received for the purposes of EDP operation, this account should be used for charges for the acquisition of durable equipment for EDP use, at delivered price including transportation costs. Includes such equipment as: computers, key-punch machines, terminals, desks, chairs, files and other equipment for the use of EDP personnel. **NR**

1521 Passenger Automobiles.
Charges for the acquisition, at delivered price including transportation costs, of passenger automobiles and accessories or equipment, including automobile radios. **NR**

1522 Motor Vehicles Other Than Passenger Automobiles.
Charges for the acquisition, at delivered price including transportation costs, for motor trucks, airplanes, boats, and accessories or equipment and of truck chassis or bodies for assembly of completed trucks. **NR**

1530 Household Equipment and Furnishings.
Charges for the acquisition, at delivered price including transportation and assembling/installation costs, or: furniture and furnishings except that purchased specifically for office use (account 1510); and such equipment as household-size kitchen appliances, refrigerators, water coolers and vacuum cleaners, but not including fixtures (See 11.50.30 56 of 56). Beds, springs and inner-spring or rubber mattresses are considered equipment in this account, but bed linens, blankets and pillows are chargeable as commodities to account 1391.

Heavy power-driven kitchen and laundry equipment of institutional size are chargeable as machinery to account 1540, and pianos, phonographs, and ordinary radio receiving sets should be charged to account 1599. **NR**

1540 Machinery, Implements and Major Tools.
Charges for the acquisition at delivered price including transportation costs, of: Implements and tools of significant unit value and all power-driven machinery except family-size household appliances (account 1530), or equipment items for laboratory or other scientific use (account 1550).

Where the vendor connects or installs machinery acquired by the State, the costs of such connection or installation, whether or not shown separately on the invoice, is also chargeable to account 1540. Fixtures must not be charged to this account. (See 11.50.30 56 of 56).

Fixed machinery acquired by the State as part of a structure which it purchases or has erected by contract, is chargeable to account 6621. **NR**

1550 Scientific Instruments and Apparatus.
Charges for the acquisition of instruments and apparatus for hospital, medical, dental, laboratory, radio operation, scientific testing, and engineering uses. **NR**

1560 Library Books.
Charges for the acquisition of all library books. Periodicals and subscriptions (including related binding costs) purchased for permanent library purposes must be charged to this account and not to 1243 and 1275. Daily newspapers and weekly magazines purchased for a library for a reading table and not retained for permanent library reference should be charged to 1275. **NR**

1561 Training Materials, Exhibits, and Educational Equipment.
Charges for the acquisition of maps, globes, films, prerecorded tapes and paintings; museum laboratory specimens; and museum artifacts for exhibit. Also, charges for the acquisition, at delivered price, for educational equipment such as language laboratory equipment, classroom desks, chairs, table microscopes, canvas, projectors and bookcases. **NR**

1570 Livestock.
Charges for the acquisition, at delivered price, including transportation costs, of livestock for production uses. Livestock purchased for immediate slaughter as food is chargeable to account 1360. **NR**

1599 Equipment, Not Elsewhere Classified.
Charges for the acquisition at the delivered price including transportation and assembling/installation costs, of equipment not chargeable to any other account. Includes athletic, playground and recreational equipment; musical instruments, radios and phonographs, photographic equipment; barber and beauty culture equipment; and firearms.

NOTE: Installation costs, contracted separately from the purchase of an equipment item, are to be charged to the same account as the unit of equipment was charged. **NR**

ELECTRONIC DATA PROCESSING

1600 ELECTRONIC DATA PROCESSING

Defined by "An Act in relation to State Finance" (Ill. Rev. Stat., 1985, Ch. 127, par. 160.1) (30 ILCS 105/24.1) as follows:

"The item 'electronic data processing' means, and when used in an appropriation act, includes all expenditures incurred for the lease, rental or purchase of electronic data processing equipment and related devices, supplies, services, material and space therefore, and personal services needed, including expenditures for the acquisition of electronic data processing equipment under multi-year lease, lease-purchase or installment purchase contracts for terms of not more than 7 years. Fund appropriated for electronic data processing may be expended to pay any penalty resulting from the cancellation of a multi-year agreement or contract required because funds are not appropriated for the continuation of the multi-year agreement or contract."

NOTE: Agencies that receive an appropriation for EDP cost within a divisional structure should utilize the proper operational detail object (i.e., 1225, 1304, 1510, etc.) PAYMENTS FOR COMPUTER SOFTWARE MUST CITE DETAIL OBJECT 1284.

1681 Rental, Data Processing Equipment.
Charges for the rental of data processing equipment such as: computers, on-site terminals, and punch card machines including key-punch consoles. **R**

1683 Rental, Data Processing Facilities.
Charges for the rental of office, storage, or other building space, including the rental of land, used in connection with data processing activities. **R**

1685 EDP Supplies.
Charges for EDP supplies such as computer paper and punch cards. Also includes charges for office supplies for EDP departments paid from an EDP appropriation. **NR**

1687 EDP Equipment.
Charges for the acquisition of durable equipment for EDP use, at delivered price including transportation costs. Includes such equipment as: computers, key-punch machines, terminals, desks, chairs, files and other equipment for the use of EDP personnel. **NR**

* NOTE: Plus any valid expenditure objects elsewhere defined.

* Only supplies, materials, and equipment directly related to an EDP operation are properly chargeable to an appropriation for electronic data processing.

TELECOMMUNICATIONS

1700 TELECOMMUNICATIONS

Defined by "An Act in relation to State Finance" (Ill. Rev. Stat., 1985, Ch. 127, par. 160.3) (30 ILCS 105/24.3) as follows:

"The item 'telecommunication services', when used in an appropriation act, means and includes all expenditures incurred for the lease, rental or purchase of telecommunications interconnection facility equipment, supplies, maintenance, services and space therefore, and related personal services but not including personal services for the operation of single agency systems. Telecommunications services shall include but is not limited to the interconnection of educational television, radio and computers but shall not include the preparation of or the content of the subject matter transmitted. Telecommunications equipment includes telephone, radio, teletype, teletypewriter, computer and other voice, data, or video interconnection facility systems."

1702 Telecommunication Expense Reimbursement to State Employees.
Payments to reimburse a state employee for telecommunication expenditures in connection with Official State business provided the employee adequately accounted for the expenses. Reimbursements are limited to expenses chargeable to a telecommunication line. All other reimbursements should be charged directly to the detail object code covering the goods or services performed. Examples include: cellular and regular phone charges originating outside of office. **NR**

1710 Repair and Maintenance, Telephone, Data, Radio and Other Communication Equipment.
Charges for contractual repair, servicing or adjustment of telephones, switchboards, answering devices, data communications lines, modems, network elements, off-site terminals, base, mobile, portable or paging radio equipment, video communications, interconnection equipment and other telecommunications equipment. **R**

1721 Rental, Telephone Services and Equipment.
Charges for the rental or lease of telephone; intercity communications services and equipment charges for the rental and lease of communication facilities and communications between cities (includes voice, data, radio and video integrity services, WATS, tie lines, and foreign exchange lines); switchboard type telephone systems (includes Centrex and PBX Communications.) **R**

1722 Rental, Data Communication Services and Equipment.
Charges for the rental or lease of data communication equipment such as the following with specific examples in parenthesis: data communication lines (telephone data lines), modems (acoustic coupler and data sets), network elements (control switches, multiplexes, concentrators, controllers, and front end processors), and off-site terminals, teleprinters, graphic and alpha-numeric display terminals. **R**

1723 Rental, Radio Communication Services and Equipment.
Charges for the rental or lease of base, mobile, portable and related system equipment. **R**

1725 Communication Services Provided Under Tariff, not otherwise covered by a contractual agreement
Services provided by regulated communications carriers exclusively under tariffs filed with the Federal Communications Commission or the Illinois Commerce Commission. Services covered include, but are not limited to: interlata, inralata, interstate, intrastate and international voice, data and video services. **R**

1728 Video Conferencing
Fees and charges for sending interactive video and audio from one geographical location to another over telecommunication transmission media. **NR**

1729 Rental, Other Communication Services and Equipment.
Charges for the rental or lease of telecommunication equipment not chargeable to other accounts. Items included here are telecopiers, low and high speed facsimile equipment, audio video alarm services, mobile telephone, communications consulting services, etc., and telegram services. **R**

1730 Parts and Supplies for Telephone, Data Radio Communication Operations.
Charges for the acquisition of replacement parts, upgrade option parts, space parts and other parts and supplies used on and in conjunction with telephone, data and radio communication equipment. Items included are phone cords, phone cable, facsimile machine supplies, radio crystals, antennas, cabling, batteries, lower parts and related items. **NR**

1740 Answering and Paging Communication Services and Equipment.
Charges for the rental or leasing of answering and voice and/or tone paging equipment and services. **R**

1750 Telephone, Data, Radio and Other Communication Equipment.
Charges for the acquisition of telephone, data, radio and other communication equipment. Includes telephones, fax machines, modems, telephone switchboards, small office key telephone systems, telephone data lines, acoustic compilers, data sets, control switches, multiplexes, concentrators, controllers, front end processors, data entry inquiry/response devices, visual display terminals, teleprinters, graphic and alpha-numeric display terminals, base, mobile, portable and tower paging and associated radio operating equipment, alarm system equipment, special voice equipment, audio distribution equipment, etc. **NR**

1795 University Central Telecommunication Services.
Payments by a university to a central service organization to include all expenses related to providing the university with telecommunication services. **NR**

1799 Telecommunication Services, Not Elsewhere Classified.
Charges for the telecommunication services not chargeable to other accounts. **R**

OPERATION OF AUTOMOTIVE EQUIPMENT

1800 OPERATION OF AUTOMOTIVE EQUIPMENT

Defined by "An Act in relation to State Finance" (Ill. Rev. Stat., 1985, Ch. 127, par. 160.2) (30 ILCS 105/24.2) as follows:
"The item 'operation of automotive equipment', when used in an appropriation act, means and includes all expenditures incurred in the operation, maintenance and repair of automotive equipment, including expenditures for motor fuel, tires, oil, repair parts and other articles which, except for the operation of this section, would be classified as 'commodities' or 'contractual services' but not including expenditures for the purchase or rental of equipment."

1892 Bulk Tires
Payments from the State Garage Revolving Fund, unless otherwise authorized by the State Comptroller, for individual purchases of tires over $5,000. **NR**

1893 Repair and Maintenance, Automotive Equipment.
Charges for contractual repair and servicing of passenger automobiles and trucks. Includes all motor vehicle repairs and such maintenance services as washing, greasing, and battery charging; retreading, recapping and repair of tires; repair or servicing of car radios; and towing. Includes charges for services rendered by the State Garage as well as by non-employees of the State. **R**

1894 Parts and Fittings, Automotive Equipment.
Charges for the acquisition of repair parts and minor accessories for passenger automobiles and trucks. Includes cost of tires, tubes, tire chains, batteries, vehicle parts, accessories such as bumpers and spotlights which typically are first acquired as part of the vehicle itself. Automobile radio parts are chargeable to this account, but automobile radios should be charged to account 1521 or 1522, according to use. **NR**

1895 Bulk Fuel.
Payments from the State Garage Revolving Fund, unless otherwise authorized by the State Comptroller, for individual purchases of gasoline, oil and antifreeze over $5,000. **NR**

1896 Gasoline, Oil and Antifreeze.
Includes charges for gasoline or other motor fuel, oil, antifreeze and other automotive fluids. **NR**

1897 University Central Transportation Services.
Payments by a university to a central service organization to include all expenses related to providing transportation services to the university. **NR**

1898 Automotive Services, Not Elsewhere Classified.
Charges for automotive services which do not fall within the more specific classifications under "Operation of Automotive Equipment," including charges for parts or materials used to render the services as long as supplying the parts or materials was incidental to providing the service. Examples include vehicle testing services and the services of locksmiths. Payments for automotive supplies and other nonservice payments not within the more specific classifications should be charged to detail object 1899. **R**

1899 Automotive Expenses, Not Elsewhere Classified.
Charges for vehicle registration fees, cleaning supplies, and other nonservice automotive expenses which do not fall within the more specific classifications under "Operation of Automotive Equipment." Payments for automotive services not within the more specific classifications should be charged to detail object 1898. **NR**

LUMP SUMS AND OTHER PURPOSES

1900 LUMP SUMS AND OTHER PURPOSES

Any valid expenditure object.

1910 LUMP-SUM, OPERATIONS

Any valid operations expenditure object.

1920 LUMP-SUM-OPERATIONS-EXCLUDING-PERSONAL SERVICES

See 4900, 6900 and 7900 for Other Lump Sum Accounts.

1970 EMPLOYEE PARTICIPANT IN DEPENDENT CARE ASSISTANCE PLAN
Payments to employees participating in the dependent care payroll deduction program. (non-taxable) **NR**

1971 PAYMENT FOR EXCESSIVE DEDUCTIONS IN DEPENDENT CARE PROGRAM.
Payment to employees for excessive deductions due to payroll computation errors or changes in family status. **NR**

1972 EMPLOYEE PARTICIPANT IN MEDICAL CARE ASSISTANCE PLAN
Payments to employees participating in Medicare assistance payroll deduction program. (non-taxable) **NR**

1973 CMS PAYROLL DEDUCTION PROGRAMS
Payments to, or on behalf of, employees participating in payroll deduction programs administered by the Department of Central Management Services. **NR**

1975 Health Insurance Payments for Members - Paid by CMS
For payment by the Department of Central Management Services to the Administrative Service Organizations for the payment of claims submitted by the hospitals, health care providers and individual members under the self-insured State Health Insurance Plan; and to Health Maintenance Organizations and other health care for the provision of health coverage as elected by eligible members; as provided in the State Employees Group Insurance Act. **R**

1976 Health Insurance Payment Reimbursements to Members
Payments to individual members under the self-insured State Health Insurance Plan for reimbursement of costs incurred under special programs including transplant travel, adoption, hospital audit, and smoking cessation programs. **NR**

1977 Life Insurance Payments for Members - Paid by CMS
For payment by the Department of Central Management Services to the carriers for the provision of life insurance coverage as elected by eligible members; as provided in the State Employees Group Insurance Act. **NR**

1980 MEDICAID PROVIDER PAYMENTS TO ILLINOIS FINANCING AUTHORITIES
Consolidated loan repayments made to the State of Illinois Health Facilities Authority and Illinois Development Finance Authority on behalf of Medicaid providers. **NR**

1981 SAVINGS BOND PAYMENTS
Payments to the Federal Government on behalf of State employees for U.S. Savings Bond payroll deductions. **NR**

1982 UNITED FUND PAYMENTS
Payments to the United Fund on behalf of State employees for United Fund payroll deductions. **NR**

1983 NON-RECURRING REFUNDS AND DISTRIBUTIONS
Refunds/Distributions to ex-members or beneficiary/estate for employee and/or state contributions to the State Employees Retirement System. Can only be used in conjunction with detail expenditure accounts 4424, 4430 and 9939. **NR**

1984 COMMERCIAL/PAYROLL CONSOLIDATION DISTRIBUTION (COMPTROLLER USE ONLY) **NR**

1985 STATE WITHHOLDING TAX - PERSONAL SERVICES
Payments to the State for State Income Tax withheld from State employees paid from "Personal Services" appropriations. **NR**

1986 STATE WITHHOLDING TAX - CONTRACTUAL SERVICES
Payments to the State for State Income Tax withheld from State employees paid from "Contractual Services" appropriations. **NR**

1987 STATE WITHHOLDING TAX - RESIDENT LOTTERY WINNERS
Payments to the State for State Income Tax withheld from lottery winners who are Illinois Residents. **NR**

1988 STATE WITHHOLDING TAX - NON-RESIDENT LOTTERY WINNERS
Payments to the State for State Income Tax withheld from lottery winners who are not Illinois residents. **NR**

1989 STATE WITHHOLDING TAX-SECTION 708 NON-RESIDENT CONTRACTUAL SERVICES
Payments to the State for State Income Tax withheld from non-resident individuals meeting guidelines issued by the Department of Revenue under certain personal contracts and certain prizes and awards. **NR**

1990 IRS Tax Levy
Payments to the Federal Internal Revenue Service from the State Offset Claims Fund as a result of IRS tax levies. **NR**

1991 INTEREST PENALTY – PROMPT PAYMENT ACT
Payments to vendors for interest penalty incurred pursuant to the State Prompt Payment Act (30 ILCS 540). **R**

1993 INTERFUND CASH TRANSFERS
Payments made to another fund; for example, an appropriation made to a Revolving Fund to be paid from the General Revenue Fund. **NR**

1994 OTHER INTEREST PENALTY – Not Elsewhere Classified
All payment of interest penalty not subject to the State Prompt Payment Act, including, but not limited to, payments to health care providers pursuant to the Illinois Insurance Code and payments to the Federal Government pursuant to the Federal Cash Management Improvement Act. Excludes payments for interest penalty related to the State Prompt Payment Act (30 ILCS 540). **R**

1995 BOND REVENUE OPERATIONAL EXPENDITURES
Payments made for costs incurred in the operation of revenue bond facilities. Operational expenditures include revenue bond and interest payments, equipment replacement, commodities, etc.

Also, this account is to be used whenever an appropriation is received by an agency for the purpose of revenue bond debt and/or interest retirement. **NR**

1996 I.M.R.F. REIMBURSEMENT FOR OPERATIONAL EXPENDITURES
Payments to reimburse the Illinois Municipal Retirement Fund for its operating expenses. **NR**

1997 CONTINGENCIES (TRANSFERS-OUT ONLY)
To be used only in connection with contingency appropriations. This account is to be used when processing an appropriation transfer request. **NR**

1998 GARNISHMENT, LEVY AND ASSIGNMENT PAYMENTS
Garnishment, levy and assignment payments made from the Garnishment Fund pursuant to a court directive. **NR**

AWARDS AND GRANTS

4400 AWARDS AND GRANTS

Defined by "An Act in relation to State Finance" (Ill. Rev. Stat., 1985, Ch. 127, par. 160.5) (30 ILCS 105/24.5) as follows:

"'Awards and grants' includes payments for: Awards and indemnities, pensions and annuities (other than amounts payable for personal services as defined in Section 14): shared revenue payments or grants to local governments or to quasi-public agencies; and gratuitous payments to, or charges incurred for the direct benefit of, natural persons who are not wards of the State. Payments to any local government as reimbursement for costs incurred by it in performing an activity for which it is specifically by statute made an agent of the State shall be chargeable to and classified under the same item or account as though such costs were incurred directly by the State."

4401 Services for Benefit Recipients, Payments to Providers.
Payments made DIRECTLY TO SERVICE PROVIDERS, other than medical service providers, for services to the mentally ill, the developmentally disabled, the chemically dependent, and other aided persons who are not wards of the State. Includes payments for counseling; case management; job placement preparation; training and instruction; nonmedical home support and maintenance; alcohol and drug prevention and treatment; and crisis intervention. Includes payments to service providers for transporting benefit recipients and transportation costs related to medical treatment for children. Excludes medical services (4460, 4467), payments to benefit recipients (4461, 4464), and payments on behalf of benefit recipients for in-home domestic services (4465, 4466). **R**

4402 Home-Based Support Services for the Mentally Ill, Payments to Providers.
Payments made DIRECTLY TO SERVICE PROVIDERS for home-based support services to the mentally ill or developmentally disabled, with the exception of in-home domestic services which are chargeable to detail object 4466. **R-M**

4403 Grants to Local Governments, Not Elsewhere Classified, Non-essential Bond Projects.
Grants to political subdivisions of the State created by or pursuant to law. Includes grants for nonessential bond fund projects to such entities as planning commissions and port districts as well as counties, municipalities and townships. **NR**

4404 Transportation Grants, Nonessential Bond Fund Projects.
Payments for nonessential bond-financed projects for construction, reconstruction or repair of roads and bridges as well as capital and operating grants for mass transit, railroads and airports. **R**

4405 Construction Grants, Nonessential Bond Financed Projects.
Payments for acquisition, enlargement or improvement of land, buildings and structures for those projects paid from bond financed funds which are considered nonessential. **R**

4406 Grants to Other State Agencies for Nonessential Bond Financed Projects.
Grants to other departments, agencies, boards or commissions of the State from bond financed funds for nonessential purposes. **NR**

4407 Grants to Nonprofit Organizations for Nonessential Bond Financed Fund Projects.
Payments from bond financed funds to community action agencies and other statewide organizations of a nonprofit nature for nonessential projects. **NR**

4408 Awards and Grants, Not Elsewhere Classified, Nonessential Bond Fund Projects.
Awards and grants other than those chargeable to the above account for nonessential bond fund projects. **NR**

NOTE: Includes payments formerly charged to 4425, 4426 and 4427.

4410 Rental Assistance, Payments to Property Owners.
Rental assistance payments made directly to property owners or managers on behalf of benefit recipients. Includes Section 8 housing rental payments. Excludes rental assistance payments made directly to benefit recipients. **R**

4411 Travel and Expense Reimbursements to Service Providers.
Payments to reimburse a service provider for travel or other incidental expenses incurred in the performance of services for the State, provided an adequate accounting is made for the expenses. Such accounting must include written substantiation of the actual expenses with appropriate documentation (receipts, canceled checks, bills). Reimbursements for which an adequate accounting is not made should be charged to the detail object code covering the services performed. **NR**

4420 Awards, Benefits, and Treatment Expenses, Injured Employees **NR**

4421 Worker's Compensation Awards and Benefits to Injured Employees.
Charges for awards, benefits, or treatment expenses paid to State employees for injuries incurred in connection with work, payable under the Workers' Compensation Act. **NR**

4422 Worker's Compensation Payments to Medical Service Providers.
Payments DIRECTLY TO MEDICAL SERVICE PROVIDERS, including physicians, surgeons, hospitals, and clinics, for medical services for State employees injured in connection with State employment, payable under the Workers' Compensation Act. Payments to injured employees should be charged to 4421; nonservice payments to vendors on behalf of injured employees should be charged to detail object 4423. **R-M**

4423 Workers' Compensation Payments to Vendors for Prescription Drugs and Medical Equipment and Supplies.
Payments DIRECTLY TO VENDORS for prescription drugs, medical supplies, and medical equipment on behalf of State employees injured in connection with State employment, payable under the Workers' Compensation Act. Payments to injured employees should be charged to detail object 4421; payments to medical service providers on behalf of injured employees should be charged to detail object 4422. **NR**

4424 Industrial Commission
Payment of awards for death, permanent injury, permanent disfigurements and miscellaneous categories. Includes awards for funeral expenses and lifetime pension awards. Specifically does not include medical or temporary total disability payments. **NR**

4429 Tort Claims.
Payments of claims for a wrong committed upon the person or his property independent of a contract. **NR**

4430 Pensions, Annuities and Benefits.
Payments by State employees' retirement systems. (Employees' contributions are deductions from their gross salary or wage payments, and are therefore chargeable to a "Personal Services" account.) **NR**

4431 Payments into Pension Funds.
Payments to Retirement Systems for (1) supplementary benefit payments, (2) additional payments due (3) payments to alleviate deficiencies in actuarial reserves, and (4) payments for the benefit of the Teachers' Retirement Systems. **NR**

4432 Unemployment Compensation Payments.
Payments to the State Employee Benefit Fund for reimbursement of payments made to former State employees for unemployment compensation. **NR**

4433 Support Services for the Unemployed.
Payments to individuals, employers, and organizations for services and incidental items related to basic skills, job retraining and placement. **R**

4434 Support Services for the Unemployed – Client Reimbursement Payments
Reimbursement payments made to dislocated workers due to unfair foreign competition. Excludes: payments made to the service provider. **NR**

4440 Prizes, Premiums, and Awards.
Prizes, premiums, and awards that are not for services rendered, including prizes and premiums for fair exhibits, contests, horse races, and horse shows. Excludes payments for Lottery prizes (4441 and 4442**)**. **R**

4441 Lottery Prizes - Monetary.
Monetary payments to the holders of winning lottery tickets or shares. **NR**

4442 Lottery Prizes - Merchandise.
Payments for purchases of merchandise for prizes for holders of winning lottery tickets of certain lottery games. **NR**

4443 Taxable Grants, Payments to Recipients.
Taxable grant payments made DIRECTLY TO RECIPIENTS, including grants to provide subsidized energy financing; grants for projects designed to conserve or produce energy, but only with respect to Section 38 property or a dwelling unit located in the United States; and USDA agricultural subsidy payments. **R**

NOTE: A Federal grant is usually taxable unless stated otherwise in the legislation authorizing the grant.

4452 Funeral and Burial Expenses, Reimbursements.
Reimbursements of funeral and burial expenses for public assistance recipients, including dependent children, paid by decedent's relative or other responsible person. Funeral and burial expenses paid directly to vendors should be charged to detail object 4462. Payments for burial of institution inmates (State wards) should be charged to detail object 1247. **NR**

4453 Reimbursement to Governmental Units.
Payments for services rendered by such entities for or authorized by the State (e.g., stream gauging by U.S. Geological Survey). However, grants to Illinois State Agencies should be charged to 4479. **NR**

4458 Services, Not Elsewhere Classified.
Payments made directly to non-state employees for services which do not fall within a more specific detail object under "Grants and Awards." Includes the services of court reporters and hearing officers. Excludes attorney fees. **R**

4459 Attorney Fees.
Payments made directly to attorneys in connection with legal services paid under “Grants and Awards” appropriation lines. The term “attorney” includes individuals and/or law firms that provide legal services. **R**

4460 Medical Services for Public Assistance Recipients, Payments to Service Providers.
Payments for medical services on behalf of public assistance recipients. Excludes payments to pharmacies for prescription drugs (4468); payments to vendors for equipment and supplies (4468); and payments directly to benefit recipients (4461, 4464**)**. **R-M**

4461 Assistance Payments to Individuals.
Assistance payments made to noninstitutionalized aided persons and/or their dependent children who are not wards of the State. Includes payments under the Senior Citizens Property Tax Relief Program and disaster assistance payments to individuals. Excludes unemployment compensation (4432). EXCLUDES ALL PAYMENTS NOT MADE DIRECTLY TO AIDED PERSONS. **NR**

4462 Funeral and Burial Expenses, Payments to Vendors.
Payments DIRECTLY TO VENDORS for burial expenses of public assistance recipients, including dependent children. Reimbursements of funeral and burial expenses paid by decedent's relative or other responsible person should be charged to detail object 4452. Payments for burial of institution inmates (State wards) should be charged to detail object 1247. **R**

4463 Medical Preparation and Food Supplies for Free Distribution.
Charges for the acquisition of serums, drugs and other medical preparations or food supplies for distribution without charge. **NR**

4464 Reimbursements and Payments to Benefit Recipients.
Nontaxable reimbursements and payments made DIRECTLY TO BENEFIT RECIPIENTS who are not wards of the State. Includes payments to aided persons and other recipients for vocational rehabilitation; home maintenance and support services; medical services and equipment; training supplies; and travel reimbursements. Excludes taxable grant payments (4443); and payments made directly to service providers and other vendors. **NR**

4465 Domestic Services under Vocational Rehabilitation Program.
Payments under vocational rehabilitation programs to individual providers of domestic services in the homes of aided persons who are not wards of the State. Includes related FICA payments. **NR**

4466 Domestic Services for Aided Persons
Payments to individual providers of domestic services in the homes of non-institutionalized aided persons. Includes related FICA payments. Excludes payments under the Senior Citizen Property Tax Relief Program and disaster assistance payments. Excludes payments under vocational rehabilitation programs (4465). NR

4467 Medical Services, Payments to Providers.
Payments DIRECTLY TO MEDICAL SERVICE PROVIDERS, including hospitals, clinics, physicians, nurses, optometrists, psychologists, and occupational, speech, and physical therapists, for medical services for persons who are not wards of the State. Includes payments to medical services providers for screening and diagnostic services related to medical treatment for children. Excludes payments to pharmacies for prescription drugs (4468); payments to vendors for equipment and supplies (4468); and payments directly to benefit recipients (4461, 4464). **R-M**

4468 Supplies, Equipment, and Prescription Drugs, Payments to Vendors.
Payments made DIRECTLY TO VENDORS for supplies, equipment, and prescription drugs for persons who are not wards of the State. Excludes payments for services and reimbursements to benefit recipients. **NR**

4469 Local Government Group Insurance Payments for Members
For payment by the Department of Central Management Services under the program of medical insurance to eligible members of the Local Government Health Insurance Reserve Program; as provided in the Local Government Employees Group Insurance Act. **R**

4470 Grants to Local Governments, Not Elsewhere Classified.
Grants to political subdivisions of the State created by or pursuant to law. Does not include payments of a reimbursement nature (detail object 4453). Includes grants to such entities as planning commissions and port districts as well as counties, municipalities and townships. **NR**

NOTE: Grants to local governments for construction, salaries of local unit employees, transportation and education programs are chargeable elsewhere. See detail objects 4472, 4473, 4474 and 4491.

4471 Payments to Local Governments for Employees.
Fees and salaries (whole or part) paid to employees of Local governments either directly or through the governmental unit. However, under the Finance Act definition, salaries of employees of county bureaus of public welfare, administering old age and dependent children assistance programs, are chargeable to account 1120. **NR**

NOTE: This includes payments for States Attorneys' Salaries and payments to States Attorneys for Child Support Enforcement.

4472 Transportation Grants.
Payments for the construction, reconstruction or repair of roads and bridges as well as capital and operating grants for mass transit, railroads and airports. **R**

4473 Construction Grants.
Payments for acquisition, enlargement or improvement of land, buildings and structures, including municipal sewage treatment works grants. **R**

NOTE: Includes payments formerly charged to 4406.

4474 Grants for Educational Purposes -- Elementary and Secondary Education.
Payments for elementary and secondary education programs including payments for specialized programs such as preschool, adult education, vocational education, transportation and salaries of regional superintendents and their assistants. Includes payments to public schools, private schools, Head Start Centers, not-for-profit organizations, special education cooperatives, area vocational centers, Educational Service Regions, Educational Service Centers, colleges, universities, and state and local governments. **NR**

4475 Awards and Grants to Students.
Payments for higher education scholarships, fellowships, or loans to students, including student aid reimbursements and tuition chargebacks. **NR**

4476 Grants for Educational Purposes -- Higher Education.
Payments to colleges, community colleges, libraries and universities for any higher educational purpose, not including scholarships, loans to students, or reimbursements. **NR**

4477 Matching Funds to Universities.
Payments to universities for the State's matching share of federally supported university programs, including the Federal Student Loan Program. **NR**

4478 Grants for Educational Purposes -- Direct Payments to Sponsors of Child Nutrition Programs.

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

4479 Grants to Other State Agencies.

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

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 4482. Rental assistance paid to property owners or managers should be charged to detail object 4410. **R**

4482 Grants Paid to Veterans and Their Dependents

Nontaxable grant payments to veterans or their dependents for housing assistance, cartage and erection of veterans' headstones, educational opportunities for children of veterans, and veteran bonuses. Payments to service providers on behalf of veterans and their dependents should be charged to detail object 4481.

NOTE: Includes all payments formerly charged to 4434 and 4484. **NR**

4483 Court of Claims Awards-Crime Victims Assistance.

Payments to crime victims as provided under the Crime Victims Compensation Act. **NR**

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-M**

4485 Court of Claims Awards-General Claims
Payments to Police, Firemen and National Guardsmen under the Police, Firemen and National Guardsmen Compensation Acts, replacement of lost warrants 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
CCombined settlement/attorney payments made to an attorney and client when the attorney's fees cannot be determined. Excludes payments made to attorneys when the distribution between the attorney and client is known. Note: Vouchers should be submitted with the attorney's name on the first line and should use the TIN of the attorney. **R**

4488 Loans.
Payments made when repayment by the recipient is a condition of the disbursement, including payments under the Small Business Development Act for equity loans which are not equity position investments that are chargeable to 1298 and for the Disadvantaged Business Enterprise/Women Business Enterprise Loan Program. Also includes advances from one treasury-held fund to another fund where repayment is a condition of the advance. Excludes loans to students chargeable to 4475. **NR**

4489 Nontaxable Grants and Awards, Not Elsewhere Classified, payments to recipients.
Nontaxable grant and award payments made DIRECTLY TO RECIPIENTS, not reportable on IRS Form 1099, which do not fall within a more specific detail object under "Grants and Awards." Includes reimbursements of qualifying expenses under the Illinois Forestry Development Act cost-share program and payments to individuals under the Individual Family Grant Program. Excludes taxable grants paid directly to recipients (4443) and all payments to service providers and vendors. Refer to SAMS Procedure 17.20.50 for further information on payments subject to IRS Form 1099 reporting. **NR**

4490 Court of Claims Awards.
Payment of claims in conformity with awards and recommendations made by the Court of Claims. **NR**

4491 Shared Revenue Payments.
Return of taxes collected on behalf of other governmental units, including local governments, transit districts and other states, as well as shared revenue payments, such as motor fuel tax distributions. This detail object also includes fees collected on behalf of other state governments or the federal government. **NR**

4494 Day Care Provider Payments
Payments to day care providers for services to eligible recipients. Excludes payments to individual day care providers for services performed in the recipient's home (4495). **R**

4495 In-Home Day Care Provider Payments
Payments to individual day care providers for services performed in the recipient's home. Includes related FICA payments. Excludes payments for services performed in the day care provider's home or at day care facilities (4494) and payments to corporations and partnerships (4494). **NR**

4496 Living and Supportive Expenses for State Wards or Non-Wards Outside of State Institutions, Payments to Service Providers.
Payments directly to service providers for the cost of board, lodging, school tuition, and any other supportive costs including counseling services, homemaker services, adoption subsidies and incentives, respite care, youth in transition costs, placement prevention costs and other similar costs associated with the support of State wards or non-wards or non-wards outside of State institutions. Reimbursements to parental designees should be charged to detail object 4497. **R**

4497 Living and Supportive Expenses for State Wards or Non-Wards Outside of State Institutions, Reimbursements to Parental Designee
Reimbursements to parental designee for the expenses of caring for ward or non-ward child in their home, including additional sums for providing additional care of a ward or non-ward child which is required by reason of physical mental and emotional handicap of such child. Includes supportive expenses to parental designee for rent, utilities, food, furniture, transportation and other similar supportive costs associated with family preservation and reunification programs. Payments made directly to service providers should be charged to detail object 4996. **NR**

4900 AWARDS AND GRANTS, LUMP SUM AND OTHER PURPOSES **NR**

PERMANENT IMPROVEMENTS

6600 PERMANENT IMPROVEMENTS

Defined by "An Act in relation to State Finance" (30 ILCS 105/21) as follows:

"The item 'permanent improvements' when used in an appropriation act, shall mean and include expenditures for the acquisition, enlargement or improvement of existing buildings and structures (other than repairs), the erection or construction on land of any structure or work which constitutes a substantial addition to real estate, including the total cost thereof in labor, materials, supplies, fixtures and any other costs or charges necessary or incident to the completion of the building or structure but not including equipment as herein defined or any expenditure for replacement fixtures or repair parts in connection with the repair and maintenance of property or equipment."

6610 Attorney Fees – Acquisition of Land.
Payments made directly to attorneys in connection with legal services paid under "Permanent Improvements" appropriation lines. The term "attorney" includes individuals and/or law firms that provide legal services. **R**

6611 Land, Rights of Way and Easements.
Charges for the acquisition of land or land rights, including installment purchase contracts for real estate (see 30 ILCS 105/24.8), other than leasehold for permanent improvements. **NR**

6612 Land, Appraisal, Engineering and Testing Fees.
Includes charges for appraisal fees, negotiation fees, title abstracts, land surveys, recording fees, and engineering and testing expenses incidental to the acquisition of land or land rights. Excludes attorney fees. **R**

6613 Land, Relocation Costs.
Charges incurred in the relocation of persons and/or property from land acquired for purposes of permanent improvements including such expenses as moving expenses, living expenses, and purchase of existing structures. **NR**

6616 Land, Rights of Way and Easements, Nonessential Bond Fund Projects.
Payments from bond financed funds for the acquisition of land or land rights, other than leasehold for permanent improvements for nonessential projects. **NR**

6617 Land, Attorney, Appraisal, Engineering and Testing Fees, Nonessential Bond Fund Projects.
Payments from bond financed funds for nonessential projects including attorney fees, appraisal fees, negotiating fees, title abstracts, land surveys, recording fees and engineering and testing expenses incidental to the acquisition of land or land rights. **R**

6618 Land, Relocation Costs, Nonessential Bond Fund Projects.
Payments from bond financed funds for nonessential projects for costs incurred in the relocation of persons and/or property from land acquired for purposes of permanent improvements including such expenses as moving, living and purchase of existing structures. **NR**

6620 Demolition and Removal of Structures and Hazardous Waste other than Asbestos
Charges incurred for the razing and removal of structures whether to remove a dilapidated, dangerous, or condemned structure or to make room for a new structure. **R**

6621 Acquisition and/or Construction of Structures.
Charges incurred for the purchase, installment purchase or construction of structures of any type, including lease purchase or installment purchase contracts for real estate (see Ill. Rev. Stat., 1989 Ch. 127, par. 151.a(f) (30 ILCS 105/15a)) whether by contract or otherwise. **R**

Note: This detail object is also compatible with contractual services payments.

6622 Acquisition and/or Construction of Structures, Nonessential Bond Fund Projects.
Payments from bond financed funds for charges incurred for the purchase or construction of structures of any type, whether by contract or otherwise, where the project is considered to be nonessential. **NR**

6625 Remodeling and Renovation.
Includes charges whether by contract or otherwise, for construction on an existing building/structure which will either restore it to its current use or substantially alter the building/structure for a different use, both of which processes should increase the estimated service life or capacity of the building/structure. **R**

6626 Remodeling and Renovation, Nonessential Bond Fund Projects.
Payments from bond financed funds for nonessential projects, including charges whether by contract or otherwise, for construction on an existing building which will either restore it to its current use or substantially alter the structure for a different use, both of which processes should increase the estimated service life or capacity of the building. **R**

6627 Asbestos Abatement Costs.
Payments for the abatement of asbestos, including, but not limited to asbestos removal costs, building surveys, and other non-operational costs directly related to the abatement of asbestos from government structures.
Note: This detail object is also compatible with contractual services payments. **R**

6628 Architectural and Engineering Fees.
Charges for professional services incurred in the construction or remodeling of structures involving architectural and engineering fees. **R**

6629 Architectural and Engineering Fees, Nonessential Bond Fund Projects.
Payments for any nonessential bond financed funds project for professional services incurred in the construction or remodeling of structure involving architectural and engineering fees. **R**

6640 Site Improvements.
Charges incurred for improvement of sites except as a direct incident to work chargeable to accounts 6621 or 6625. Includes new fencing, sidewalks, grading landscaping and planting. **R**

6641 Site improvements, Nonessential Bond Fund Projects.
Payments from bond financed funds for charges incurred for improvement to site for nonessential projects including new fencing, sidewalks, grading, landscaping and planting. **R**

6650 Planning.
Charges incurred for studies and surveys necessary for the planning of construction, remodeling, or site improvement. Includes feasibility studies, aerial topographical surveys and historic and archeological site evaluation. **R**

6651 Planning, Nonessential Bond Fund Projects.
Payments from bond financed funds for charges incurred for studies and surveys, necessary for the planning of construction, remodeling, or site improvement for non-essential projects. Includes feasibility studies, aerial topographical surveys and historic and archeological site evaluation. **R**

6660 Utilities.
Charges incurred for plumbing and electrical contracting, gas line construction, and sewage systems incidental to permanent improvement project. **R**

6661 Utilities, Nonessential Bond Fund Projects.
Payments from bond financed funds for charges incurred for and sewage systems incidental to nonessential permanent improvement projects. **R**

6671 Fixed Equipment.
Charges for acquisition of fixtures, equipment, and installed machinery having a functional relationship to the operation of the building. Included would be equipment such as elevators, boilers, heating and cooling systems, generators, carpeting, venetian blinds, and drapes. **NR**

6672 Fixed Equipment, Nonessential Bond Fund Projects.
Payments from bond financed funds for nonessential projects for the acquisition of fixtures, equipment, and installed machinery having a functional relationship to the operation of the building. Included would be equipment such as elevators, boilers, heating and cooling systems, generators, carpeting, venetian blinds and drapes. **NR**

6673 Moveable Equipment.
Moveable equipment shall mean initial moveable equipment including all items of initial equipment, other than fixed equipment, which are necessary and appropriate for the functioning of a particular facility for its specific purpose and which will be used solely or primarily in the rooms or areas covered in the project. Further, such equipment is defined as manufactured items which have an extended, useful life and are not consumed in use and shall have an identity and function which will not be lost through incorporation into a more complex unit. **NR**

6674 Moveable Equipment, Nonessential Bond Fund Projects.
Payments from bond financed funds for purchase of moveable equipment for nonessential projects.

Moveable equipment shall mean initial moveable equipment including all items of initial equipment, other than fixed equipment, which are necessary and appropriate for the functioning of a particular facility for its specific purpose and which will be used solely or primarily in the rooms or areas covered in the project. Further, such equipment is defined as manufactured items which have an extended, useful life and are not consumed in use and shall have an identity and function which will not be lost through incorporation into a more complex unit.

NOTE: Expenditures (projects) of $5000 or less for improvements to real property by agencies may be charged to either a permanent improvement (6600) or contractual services (1200) line item with the following permanent improvement detail expenditure accounts: 6625, 6628, 6640, 6650, 6660 and 6671. **NR**

6900 PERMANENT IMPROVEMENTS, LUMP SUM AND OTHER PURPOSES

7700 TRANSPORTATION AND RELATED CONSTRUCTION

7710 Attorney Fees – Highway and Related Construction.
Payments made directly to attorneys in connection with legal services paid under "Transportation and Related Construction" appropriation lines. The term "attorney" includes individuals and/or law firms that provide legal services. **R**

7711 Land, Rights of Way and Easements - Highways.
Charges for the acquisition of land or land rights for highway construction, including payments for easements and damages. **NR**

7712 Land, Appraisal, Engineering and Testing Fees-Highways.
Includes charges for appraisal fees, negotiation fees, title evidence and insurance, court costs, property management, miscellaneous costs and relocation services, land surveys, recording fees, and engineering and testing expenses incidental to the acquisition of land or land rights for highway construction and land acquisition consultant services for turnkey services listed above. Excludes attorney fees. **R**

7713 Land, Relocation Costs - Highways
Charges incurred in the relocation of persons and/or property from land acquired for purposes of highway construction, including such expenses as moving expenses, living expenses and purchases of existing structures. **NR**

7721 Construction and Improvement - Highways.
Charges incurred for clearing, grading, or surfacing of roads, highways or bikeways. **R**

7725 Repair and Maintenance - Highways.
Charges for work done on roads or highways which merely tends to preserve or restore the original condition, such as maintenance of traffic signals, mowing of right-of-way, and replacement of guard rails. **R**

7728 Architectural and Engineering Fees - Highways.
Charges for fees of architectural and engineering firms incidental to the construction or improvement of roads and highways. **R**

7731 Land, Rights of Way and Easements - Aeronautics
Charges for the acquisition of land or land rights for aeronautics construction, including payment of easements and damages **NR**

7732 Land, Appraisal, Engineering and Testing Fees - Aeronautics
Includes charges for appraisal fees, negotiation fees, title evidence and insurance, court costs, property management, miscellaneous costs and relocation services, land surveys, recording fees, and engineering and testing expenses incidental to the acquisition of land or land rights for aeronautics construction and land acquisition consultant services to provide turnkey services listed above. Excludes attorney fees. **R**

7733 Land, Relocation Cost - Aeronautics
Charges incurred in the relocation of persons and/or property from land acquired for purposes of aeronautic construction, including such expenses as moving expenses, living expenses, and purchases of existing structures **NR**

7751 Land, Rights of Way and Easements - Waterways.
Charges of the acquisition of land or land rights for waterway improvements, including payments for easements. **NR**

7752 Land, Appraisal, Engineering and Testing Fees - Waterways.
Includes charges for appraisal fees, negotiation fees, title abstracts, land surveys, recording fees, and engineering and testing expenses incidental to the acquisition of land or land rights for waterway purposes. Excludes attorney fees. **R**

7753 Land Relocation Costs - Waterways.
Charges incurred in the relocation of persons and/or property from land acquired for purposes of waterway construction, including such expenses as moving expenses, living expenses, and purchase of existing structures. **R**

7773 Acquisition, Construction and Improvements - Waterways.
Charges incurred for the purchase or construction of structures of any type, whether by contract or otherwise pertaining to the improvement of waterways. Cost of fixtures and installed machinery having a functional relationship to the operation of buildings. To include deepening and straightening of waterways. **NR**

7788 Architectural and Engineering Fees - Waterways.
Charges for fees of architectural and engineering firms incidental to the construction or improvement of waterways. **R**

7791 Shared Waterway Agreements.
Payments by the State for its share of waterway improvements pursuant to agreements with other political subdivisions such as Federal agencies and counties. **NR**

7793 Waterway Maintenance and Operational Expenditures, Not Elsewhere Classified.
Charges for costs incurred in maintaining and operating waterway structures and related equipment throughout the State. **R**

7900 TRANSPORTATION AND RELATED CONSTRUCTION, LUMP SUMS AND OTHER PURPOSES **NR**

8800 DEBT SERVICE

8811 Current Maturities - Principal.
Charges for principal paid on bonds maturing during the current fiscal year. Appropriations for debt retirement are made only to the State Treasurer. **NR**

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
420		Commerce and Community Affairs (continued)
	91	Local Projects
	92	Local Projects
	93	Local Projects
	94	Local Projects
	95	Local Projects
	96	Local Projects
422		Natural Resources
	01	Conservation 2000 Operations
	10	DOC General Office Operations
	11	DOC General Office Operations and Grants
	20	Division of Fisheries
	40	Law Enforcement
	50	Land Management
	60	Mines and Minerals
	80	Water Resources Operations
	81	Water Resources Capital
	90	Hazardous Waste Research and Info Center
	91	State Geological Survey
	92	State Natural History Survey
	93	State Water Survey
	94	Museums
426		Corrections
	01	General Office
	04	School District
	09	Field Services
	21	IYC-Chicago
	24	IYC-Harrisburg
	28	IYC-Joliet
	29	IYC-Kewanee
	30	IYC-Murphysboro
	36	IYC-Pere Marquette
	37	IYC-Rushville

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
426		Corrections (continued)
	39	IYC-St. Charles
	43	IYC-Valley View
	47	IYC-Warrenville
	49	IYC-Juvenile Field Services
	52	Big Muddy River Correctional Center
	54	Centralia Correctional Center
	56	Danville Correctional Center
	57	Decatur Women's Correctional Center
	58	Dixon Correctional Center
	60	Dwight Correctional Center
	63	East Moline Correctional Center
	65	Southwestern Illinois Correctional Center
	68	Graham Correctional Center
	69	Illinois River Correctional Center
	70	Hill Correctional Center
	71	Jacksonville Correctional Center
	73	Joliet Correctional Center
	74	Lawrence Correctional Center
	75	Lincoln Correctional Center
	77	Logan Correctional Center
	79	Menard Correctional Center
	82	Pinckneyville Correctional Center
	83	Pontiac Correctional Center
	84	Robinson Correctional Center
	85	Shawnee Correctional Center
	88	Sheridan Correctional Center
	91	Tamms Correctional Center
	92	Stateville Correctional Center
	93	Taylorville Correctional Center
	94	Vandalia Correctional Center
	95	Thomson Correctional Center
	96	Vienna Correctional Center
	97	Western Illinois Correctional Center
	98	Correctional Industries

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
427		Employment Security
	17	Comprehensive Employment Training
	50	Office of the Director
	51	Financial Management Services
	52	Information System
	53	Operations
	58	Unemployment Insurance Revenue
	59	Trust Fund Unit
	62	Workforce Development
438		Financial Institutions
	05	Administrative
	10	Consumer Credit
	15	Credit Union
	20	Currency Exchange
	25	Unclaimed Property
	30	Electronic Data Processing
442		Human Rights
	01	Administration
	10	Charge Processing
	20	Compliance
444		Human Services
	01	Distributive Items
	10	Field Level Operations
	11	Attorney General Representative
	12	Training Personnel
	14	Tinley Park Mental Health Center
	15	Administrative & Program Support
	16	Management Information Services
	18	Jack Mabley Developmental Center
	19	Alton Mental Health Center
	20	Disability Determination Services, Bureau of

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION	
444	Human Services (continued)
21	Home Services Program
22	Central Office, Grants-In-Aid & Purchase Care
23	Inspector General
25	Addiction Prevention
26	Addiction Treatment
28	Lincoln Developmental Center
29	Clyde L. Choate Mental Health & Developmental Center
30	Rehabilitation Service Bureaus
31	Client Assistance Project
37	Day Care Services
39	Chicago-Read Mental Health Center
40	ProgramAdministration
41	Disabilities/Behavioral Health Program Administration
44	H. Douglas Singer Mental Health and Developmental Center
45	Ann M. Kiley Developmental Center
50	School For The Deaf
51	School For Visually Impaired
54	John J. Madden Mental Health Center
58	Warren G. Murray Developmental Center
59	Elgin Mental Health Center
60	Community & Resident Services For Blind & Visually Impaired
64	George A. Zeller Mental Health Center
66	Chester Mental Health Center
69	Jacksonville Developmental Center
70	Rehabilitation & Education Center
74	Andrew McFarland Mental Health Center
77	Refugee Social Service Program
79	Governor Samuel H. Shapiro Develop mental Center
80	Employment & Social Service Programs
81	Juvenile Justice Program
82	Community Health
83	Community Youth Services
88	William W. Fox Developmental Center

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY	DIVISION	
444		Human Services (continued)
	95	Elisabeth Ludeman Developmental Center
	98	William A. Howe Developmental Center
	99	Legislative Initiatives
446		Insurance
	01	Administrative/Support Division
	05	Consumer Division
	10	Financial Corporate Regulation
	25	Staff Services Division
	30	Electronic Data Processing
	35	Pension Division
	40	Senior Health Insurance
452		Labor
	01	General Office
	10	Public Safety
	20	Fair Labor Standards
458		State Lottery
	01	Operations
	05	Lottery Board
466		Military Affairs
	01	Office of the Adjutant General
	15	Facilities Operations
473		Nuclear Safety
	01	Management and Administrative Support
	10	Nuclear Facility Safety
	15	Mitigation and Response
	20	Radiation Safety
	25	Environmental Safety

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
475		Professional Regulation
	01	General Operations
	05	General Professions
	40	Dental
	45	Medical
	50	Optometric
	55	Design
	57	Interior Design Board
	60	Pharmacy
	65	Podiatry
	67	Public Accountant Board
	70	Nurse
	75	Professional Evidence
	80	Landscape Architect
	95	Professions Indirect Cost
478		Public Aid
	01	Distributive Items
	02	Level Operations
	05	Program Administration
	15	Inspector General
	30	Electronic Data Processing
	40	Training Personnel
	55	Child Support Enforcement
	58	Attorney General Representation
	60	Public Aid Recoveries Trust Fund Operations
	65	Medical
	80	Employment and Social Services
482		Public Health
	01	Directors Office Operations
	10	Office of Finance and Administration
	15	Division of Information Technology
	20	Office of Epidemiology and Health Systems Development
	30	Office of Health Promotion

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
482		Public Health (continued)
	40	Office of Health Care Regulation
	50	Office of Health Protection
	51	Office of Health Protection: AIDS/HIV
	52	Springfield Laboratory
	54	Carbondale Laboratory
	56	Chicago Laboratory
	58	Public Health Laboratories
	60	Office of Women's Health
	70	Division of Public Health Preparedness
492		Revenue
	10	Government Services
	15	Tax Enforcement
	27	Management Services
	30	Tax Processing
	60	Illinois Gaming Board
493		State Police
	02	Division of Administration
	20	Information Services Bureau
	60	Division of Operations
	71	Division of Investigation, Race Track Investigation Unit
	73	Division of Investigation, Financial Fraud and Forgery
	80	Division of Forensic Services and Identification
	85	Division of Internal Investigations
494		Transportation
	01	Central Offices, Administration and Planning
	02	Capital Improvements, Highways
	03	Information Processing
	05	Central Offices, Division of Highways
	10	Division of Traffic Safety

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
494		Transportation (Continued)
	11	Highway Safety Program -Department on Aging
	12	Department of Public Aid
	13	Highway Safety Program - Community College Board
	14	Illinois Community College Board
	16	Highway Safety Program, Liquor Control Commission
	17	Highway Safety Program, Natural Resources
	18	Day Labor
	19	Highway Safety Program - Department of Human Services
	21	District 1, Schaumburg Office
	22	District 2, Dixon Office
	23	District 3, Ottawa Office
	24	District 4, Peoria Office
	25	District 5, Paris Office
	26	District 6, Springfield Office
	27	District 7, Effingham Office
	28	District 8, Collinsville Office
	29	District 9, Carbondale Office
	31	State Fire Marshal
	42	Construction
	44	Construction, Bond Fund A
	46	Grade Crossing Protection
	60	Aeronautics, General Office
	70	Highway Safety Program - Division of Traffic Safety
	71	Highway Safety Program - DOT
	72	Highway Safety Program - Secretary of State
	73	Highway Safety Program - State Board of Education
	74	Highway Safety Program - Department of Public Health
	75	Highway Safety Program - Department of State Police
	76	Highway Safety Program - Children and Family Services
	77	Highway Safety Program - Local Law Enforcement Officers Board
	78	Highway Safety Program - Alcoholism and Substance Abuse
	79	Highway Safety Program - Supreme Court
	80	Public Transportation and Railroads

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
494		Transportation (continued)
	81	Intercity Rail Passenger Services and Program Improvements
	90	Motor Fuel Tax Administration
	99	Employee Retirement Contribution Program
497		Veterans' Affairs
	01	Central Office
	15	Veterans' Field Services
	18	Anna Veterans' Home
	20	Illinois Veterans' Home
	23	LaSalle Veterans' Home
	25	Manteno Veteran's Home
	30	State Approval Agency

OTHER AGENCIES

AGENCY GROUP CODE - 5

CODE ASSIGNMENT AGENCY DIVISION		
503		Illinois Arts Council
	01	General Office
505		Banks and Real Estate, Office of
	01	General Office
	05	Pawnbroker
	15	Examination and Supervision
	20	Real estate Administration and Disciplinary Board
	25	Appraisal Administration and Disciplinary Board
	50	Auctioneer Advisory Board
507		Bureau of the Budget
	01	Operations
511		Capital Development Board
	01	General Office
	03	Illinois Building Authority
	04	Asbestos Abatement
	05	Central Management Services
	06	Agriculture
	08	Chicago State University
	12	Eastern Illinois University
	16	Governors State University
	20	Northeastern Illinois University
	22	Conservation
	25	Corrections
	26	Corrections
	27	Corrections, New Facilities
	28	Western Illinois University

GAAP ACCOUNTING CODE ASSIGNMENTS				
AGENCY NUMBER	**DIVISION NUMBER WHERE APPLICABLE**	**GAAP CODE UNLESS SPECIFIED OTHERWISE**	**CAPITAL OUTLAYS 1500 & 6600 LINES**	**REFUNDS 99XX LINES**
101		7200	7250	9700
103		7200	7250	9700
105		7200	7250	9700
107		7200	7250	9700
108		7200	7250	9700
109		7200	7250	9700
110		7200	7250	9700
112		7200	7250	9700
115		7200	7250	9700
131		7200	7250	9700
140		7200	7250	9700
155		7200	7250	9700
167		7200	7250	9700
201		6800	6850	9700
275		6800	6850	9700
285		6800	6850	9700
290		6800	6850	9700
295		6800	6850	9700
310		7500	7550	9700
330		7500	7550	9700
340		7500	7550	9700
350		7500	7550	9700
360		7500	7550	9700
370*		7500	7550	9700
402		1700	1750	9700
406	except divisions 10, 43, 44, 45, 46, 47	2700	2750	9700
	10, 43, 44, 45	5700	5750	9700
	46, 47	5300	5350	9700
416		7800	7850	
418		1700	1750	9700
420*	except divisions 35, 90 and LIHEAP	2700	2750	9700
	35	2300	2350	9700
	90	5300	5350	9700
	LIHEAP	1900	1950	9700
422	except division 94	5300	5350	9700
	94	2700	2750	9700

GAAP ACCOUNTING CODE ASSIGNMENTS				
AGENCY NUMBER	**DIVISION NUMBER WHERE APPLICABLE**	**GAAP CODE UNLESS SPECIFIED OTHERWISE**	**CAPITAL OUTLAYS 1500 & 6600 LINES**	**REFUNDS 99XX LINES**
426		6500	6550	9700
427		2300	2350	9700
438		5700	5750	9700
442		5700	5750	9700
444	except TANF & AABD	1700	1750	9700
	TANF & AABD	1900	1950	9700
446		5700	5750	9700
452		5700	5750	9700
458		7800	7850	9700
466		6200	6250	9700
473		5300	5350	9700
475		5700	5750	9700
478	except division 55	1300	1350	9700
	55	1700	1750	9700
482		1300	1350	9700
492	except circuit breaker and energy assistance	7800	7850	9300 for income tax & 9700 for all other
	circuit breaker and energy assistance	1900	1950	9700
493		6200	6250	9700
494	except divisions 60, 80, & 81	4200	4250	9700
	80 & 81	4500	4550	9700
	60	4800	4850	9700
497		1700	1750	9700
503		2700	2750	9700
505		5700	5750	9700
507*		7800	7850	9700
511	01, 05, 92	7800	7850	
	25, 26, 27		6550	
	82		1350	
	08, 12, 16, 20, 28, 36, 44, 61, 64, 69, 76, 84	3700	3750	
	66,93		6250	
	06,41,71	2700	2750	
	95		6850	
	43, 62, 97, 98		1750	
	35		7550	

GAAP ACCOUNTING CODE ASSIGNMENTS				
AGENCY NUMBER	DIVISION NUMBER WHERE APPLICABLE	GAAP CODE UNLESS SPECIFIED OTHERWISE	CAPITAL OUTLAYS 1500 & 6600 LINES	REFUNDS 99XX LINES
	22		5350	
517		7800	7850	9700
524		5700	5750	9700
525		5300	5350	9700
526		1700	1750	9700
527		1300	1350	9700
528		7800	7850	9700
529		2700	2750	9700
531		5300	5350	9700
532		5300	5350	9700
537		1700	1750	9700
538		2700	2750	9700
540		1300	1350	9700
541		2700	2750	9700
542		5700	5750	9700
546		6200	6250	9700
548		3300	3350	9700
553		7800	7850	9700
554		2700	2750	9700
555		7800	7850	9700
556		2700	2750	9700
557*		4200	4250	9700
558		1700	1750	9700
559		1700	1750	9700
563		5700	5750	9700
567		5700	5750	9700
569		6200	6250	9700
571		2700	2750	9700
574		2700	2750	9700
575		2300	2350	9700
577		5700	5750	9700
578		6500	6550	9700
579		5700	5750	9700
580		7800	7850	9700
583		7800	7850	9700
585		2700	2750	9700
586		3300	3350	9700
587		7800	7850	9700
588		6200	6250	9700

GAAP ACCOUNTING CODE ASSIGNMENTS				
AGENCY NUMBER	DIVISION NUMBER WHERE APPLICABLE	GAAP CODE UNLESS SPECIFIED OTHERWISE	CAPITAL OUTLAYS 1500 & 6600 LINES	REFUNDS 99XX LINES
589		7800	7850	9700
590		7800	7850	9700
591		6200	6250	9700
592		6200	6250	9700
593		3300	3350	9700
594		3300	3350	9700
601		3700	3750	9700
608		3700	3750	9700
612		3700	3750	9700
616		3700	3750	9700
620		3700	3750	9700
628		3700	3750	9700
636		3700	3750	9700
644		3700	3750	9700
664		3700	3750	9700
676		3700	3750	9700
684		3700	3750	9700
691		3700	3750	9700
692		3700	3750	9700
693		3700	3750	9700
695		3700	3750	9700

*Debt service (8XXX) GAAP accounting codes are used for bond principal and interest retirement.

ADVANCE PAYMENTS

The State Finance Act (30 ILCS 105/9.05) requires that, generally, payment for services rendered on goods delivered cannot be made in advance but only after the goods or services for which payment is being made have been provided unless the terms of the contract require advance payment.

ACCOUNTS REQUIRING OBLIGATIONS

All prospective expenditures exceeding $5,000 for Professional and Artistic and $10,000 for all other expenditure authority accounts must be recorded in the obligations accounting system.

A. Fully Obligated Accounts

Selected expenditure authority accounts require full obligation at the time of establishment. "Full obligation" means that the full amount of the contractual liability for the current fiscal year must be obligated when the obligation is established. These are referred to as "fully obligated" accounts.

Full obligation is required for the operational accounts listed below:

1200	Contractual Service - all detail expenditure accounts, except 1251, 1252, 1253,1254, 1255 and 1261
1295	I.B.A. Rentals
1300	Commodities - all detail expenditure accounts
1302	Printing
1500	Equipment - all detail expenditure accounts
1700	Telecommunications - all detail expenditure accounts, except that regulated service charges do not require obligation.
1800	Operation of Automotive Equipment - all detail expenditure accounts

The following expenditure accounts require full obligation, if the prospective expenditure will be charged to a detail expenditure account encompassed within the fully obligated accounts referenced above.

1600	Electronic Data Processing
1900	Lump Sum and other purposes

Detail expenditure accounts 1681, 1683, 1685 and 1687 also require full obligation. No obligation is required for (1) Electronic Data Processing, or (2) Lump Sum and other purposes, if the prospective expenditure will be charged to a detail expenditure authority account not requiring obligation.

B. Partially Obligated Accounts

Prospective expenditures of more than $5,000 for Professional and Artistic and $10,000 for all other expenditure authority accounts must be recorded in the obligation system for the accounts listed below. However, the full amount need not be obligated at the time of establishment.

4400	Awards and Grants - all contractual liabilities (gratuitous payments are exempt from obligation)
4900	Awards and Grants, Lump Sum and other purposes
* 6600	Permanent Improvements - all detail expenditure accounts
6900	Permanent Improvements, Lump Sum and other purposes
7700	Transportation and Related Construction - all detail expenditure accounts
7900	Transportation and Related Construction, Lump Sum and other purposes

*NOTE: Certain appropriation line items, such as most capital appropriations, require prior obligation and expenditure approval by the Governor. Obligations will not be permitted in excess of the amount authorized by the Governor where this provision applies.

The statewide accounting system will check the outstanding obligation file when any expenditure is processed against these accounts to determine if the referenced obligation is recorded, and if the unliquidated obligation balance (obligation amount minus expenditures to date) is sufficient to process the voucher. If no obligation is recorded and the voucher is for more than

31 - Leases for Rental of Real Property

*38 - Other Lease/Installment Purchases - External Vendor

*39 - Other Lease/Installment Purchases - State Agency

99 - Contract, File Only or locally held funds.

B. Purchase Order, Sub-Order, or Printing Order

If the obligation relates to purchase of commodities, equipment, or printing, the first two digits (type code) of the transaction code must be one of the following:

11 - Purchase Order
12 - Sub-Order
13 - Printing Order

C. On-Line Agencies
(See Exhibit 15.20.10-D)

*Form SCO-560 must be completed and mailed to Financial Reporting, 325 West Adams.

Action Code

The second two digits indicate the processing action that will be taken. There are three actions that can be taken, but only one action per Contract Obligation Document (C-23): (1) establish an obligation with a contract; (2) increase an obligation; (3) decrease an obligation.

A. Contract Change and Filing Only

20 - Contract Change

Any subsequent change to contract information after it has been properly filed and obligated would require a "20" action code. These changes would include a change in the contract term, description, vendor name or address, or method of compensation.

NOTE: Contracts entered into prior to the new fiscal year must be obligated and submitted to the Comptroller, together with a properly completed Contract Obligation Document (C-23), within 15 days of execution. DO NOT use a "00" action code. Assign the proper four-digit transaction code and complete the COD form including the obligation amount. These contracts must contain an appropriation contingency clause. Suggested language is set forth below.

> "Obligations of the State will cease immediately without penalty of further payment being required if in any fiscal year the Illinois General Assembly or federal funding source fails to appropriate or otherwise make available sufficient funds for this agreement."

99 - Master/Local Fund Contracts File Only

Master contracts negotiated for use by all divisions within an agency (or Central Management Services) to be used on an as needed basis are to be filed for reference only. These contracts contain a description of services, dates, method of compensation, and sometimes an estimated contract amount. The liability of the State with these contracts is contingent upon the agency's use of the service.

(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) is filed with the Comptroller's Office, an Accounting for Leases-Lessee form (SCO-560) must be mailed to the Financial Reporting section at the IOC, provided the fair market value of the asset being leased is greater than $5,000. This applies to all contracts with a type code of 38 or 39 and some contracts with a type code of 31. For further information see SAMS Procedure 27.20.60.

(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.

Exhibit 15.20.10-A
(04-001)

State of Illinois
Contract - Obligation Document

Agency No. ____ (1) ____ *–Please Type–*

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
(2)	(3)	(4)	(5)	(6)	(7)

Contract Action	Class Code	Governor's Release No.	Vendor's Name and Address
1. ☐ New 2. ☐ Change (8)	(9)	(10)	(11)

Appropriation Account Code	Obligation Amount
(12)	(13)

Multiple Year Contract	Maximum Contract Amount
From (14) Month/Day/Year To ____ Month/Day/Year	(15)
Current Fiscal Year of Contract	**Annual Contract Amount**
From (16) Month/Day/Year To ____ Month/Day/Year	(17) Reimbursement Expenses Included

Multiple Year Contract Amounts					Year 2 — 7 (and over)
2	(18)	3		4	
5		6		7	

Description

(19)

Method of Compensation	Award Code	Travel Expenses
(20) (Rate) Per ____ (Time) (If Multiple Rates, Specify)	1. ☐ Bids Required 2. ☐ Exempt From Bid 3. ☐ Exempt/Bids Obtained 4. ☐ Emergency (21)	Yes (22) No ____ (23) Amount Advance Payment Yes ____ No ____

(24)
Prepared By ____ Date ____ Contracting Agency/Division ____

(25)
Authorized By ____ Date ____ Filing Agency/Division ____

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Exhibit 15.20.10-B
(04-001)

State of Illinois
Contract - Obligation Document

(1)
Agency No. 3 6 0 —Please Type—

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
(2) 0 2	(3) 2 1 1 0	(4) 0 0 0 0 A B 1 2 7	(5) 7-1-01	(6) 335 35 4966	(7) 02

Contract Action	Class Code	Governor's Release No.	Vendor's Name and Address
1. [X] New 2. [ ] Change (8)	(9)	(10)	(11) Smith John 141 E Jackson St Chicago IL 60604

Appropriation Account Code	Obligation Amount
001-36010-1200-0000	10,000.00
001-36001-1200-0000	75,000.00
(12)	(13)

Multiple Year Contract: From (14) Month/Day/Year To Month/Day/Year

Maximum Contract Amount: (15)

Current Fiscal Year of Contract: From (16) 7-1-01 Month/Day/Year To 6-30-02 Month/Day/Year

Annual Contract Amount: (17) 85,000.00 Reimbursement Expenses Included

Multiple Year Contract Amounts — Year 2 — 7 (and over)

2	(18)	3		4	
5		6		7	

Description

(19)

To provide legal services.

Method of Compensation	Award Code	Travel Expenses
(20) 150.00 (Rate) Per HR (Time) (If Multiple Rates, Specify)	1. [X] Bids Required 2. [ ] Exempt From Bid 3. [ ] Exempt/Bids Obtained 4. [ ] Emergency (21)	Yes X No (22) 8,000.00 Amount (23) Advance Payment Yes ____ No X

(24) Lucy Jones Prepared By	7-1-01 Date	Illinois State Comptroller Contracting Agency/Division
(25) Fred Kelley Authorized By	7-1-01 Date	Illinois State Comptroller Filing Agency/Division

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VALID OBLIGATION TRANSACTION CODE COMBINATIONS

TYPE CODE	DESCRIPTION	ESTABLISH OBLIGATION		AMEND (CHANGE)	
		OPEN ENDED	FIXED PRICE	INCREASE	DECREASE
	Specific Contracts for Tangible Personal Property				
11	Purchase Order	1110	1113	1120	1125
12	Sub-Order	1210	1213	1220	1225
13	Printing Order-External Vendor	1310	1313	1320	1325
	Specific Contracts				
21	Professional & Artistic-External Vendor	2110	2113	2120	2125
22	Professional & Artistic-State Agency	2210	2213	2220	2225
23	Construction Contracts	2310	2313	2320	2325
27	Awards & Grants	2710	2713	2720	2725
28	Other Contracts-External Vendor	2810	2813	2820	2825
29	Other Contracts-State Agency	2910	2913	2920	2925
	Leases				
*31	Leases for Rental of Real Property	3110	3113	3120	3125
*38	Other Leases-External Vendor	3810	3813	3820	3825
*39	Other Leases-State Agency	3910	3913	3920	3925

File Only documents that are not required to be obligated must use a “99 type code.

* Form SCO-560 must be sent to the Financial Reporting section.

State of Illinois
Contract - Obligation Document

Agency No. 3 6 0 —Please Type—

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
0 2	2 1 1 0	C M 1 4	7-1-01	333 33 4444	02

Contract Action	Class Code	Governor's Release No.
1. [X] New 2. [ ] Change		

Vendor's Name and Address:

Smith Samuel
141 E Jackson Ave
Chicago IL 60604

Appropriation Account Code	Obligation Amount
001-36010-1200-0000	12,500.00
001-36015-1200-0000	11,000.00

Multiple Year Contract: From ____ (Month/Day/Year) To ____ (Month/Day/Year)

Maximum Contract Amount:

Current Fiscal Year of Contract: From 7-1-01 (Month/Day/Year) To 5-30-02 (Month/Day/Year)

Annual Contract Amount: 23,500.00 (Reimbursement Expenses Included)

Multiple Year Contract Amounts — Year 2 — 7 (and over)

2	3	4
5	6	7

Description

Provide legal services on an as-needed basis to 2 of the department's divisions located in Springfield. No advance payment required.

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

Example: Establishment of an obligation for a Professional and Artistic Contract - external vendor (type code of 21). Note this contract/obligation is being paid from 2 different appropriation account codes.

Method of Compensation	Award Code	Travel Expenses
175.00 (Rate) Per HR (Time) (If Multiple Rates, Specify)	1. [ ] Bids Required 2. [X] Exempt From Bid 3. [ ] Exempt/Bids Obtained 4. [ ] Emergency	Yes X No ____ Amount 1,500.00 Advance Payment Yes ____ No X

Mary Jones Prepared By	7-1-01 Date	Office of the Comptroller Contracting Agency/Division	
Kelly Bruce Authorized By	7-1-01 Date	Office of the Comptroller Filing Agency/Division	

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State of Illinois
Contract - Obligation Document

Agency No. 3 6 0 —Please Type—

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
0 2	2 1 2 0	C M 1 4	08-01-01	333 33 4444	

Contract Action	Class Code	Governor's Release No.
1. ☐ New 2. ☒ Change		

Vendor's Name and Address:

Smith Samuel
141 E Jackson Ave
Chicago IL 60604

Appropriation Account Code	Obligation Amount
001-36010-1200-0000	2,500.00

Multiple Year Contract: From _____ (Month/Day/Year) To _____ (Month/Day/Year)

Maximum Contract Amount:

Current Fiscal Year of Contract: From _____ (Month/Day/Year) To _____ (Month/Day/Year)

Annual Contract Amount: 26,500.00 (Reimbursement Expenses Included)

Multiple Year Contract Amounts — Year 2 — 7 (and over)

2	3	4
5	6	7

Description

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

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

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

Method of Compensation	Award Code	Travel Expenses
_____ (Rate) Per _____ (Time) (If Multiple Rates, Specify)	1. ☐ Bids Required 2. ☐ Exempt From Bid 3. ☐ Exempt/Bids Obtained 4. ☐ Emergency	Yes_____ No_____ Amount Advance Payment Yes_____ No_____

Mary Jones Prepared By	08-01-01 Date	Office of the Comptroller Contracting Agency/Division
Kelly Bruce Authorized By	08-01-01 Date	Office of the Comptroller Filing Agency/Division

C-23 9/99

State of Illinois
Contract - Obligation Document

Agency No. 3 6 0 —Please Type—

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
0 2	2 1 2 0	C M 1 4	11-22-01	333 33 4444	

Contract Action	Class Code	Governor's Release No.
1. ☐ New 2. ☒ Change		

Vendor's Name and Address:

Smith Samuel
141 E Jackson Ave
Chicago IL 60604

Appropriation Account Code	Obligation Amount
001-36010-1200-0000	.00

Multiple Year Contract	Maximum Contract Amount
From ____ (Month/Day/Year) To ____ (Month/Day/Year)	
Current Fiscal Year of Contract	**Annual Contract Amount**
From ____ (Month/Day/Year) To 06-30-02 (Month/Day/Year)	Reimbursement Expenses Included

Multiple Year Contract Amounts — Year 2 — 7 (and over)					
2		3		4	
5		6		7	

Description

Extend legal services for one month.

Example: Change in an existing established obligation.

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

Method of Compensation	Award Code	Travel Expenses
____ (Rate) Per ____ (Time) (If Multiple Rates, Specify)	1. ☐ Bids Required 2. ☐ Exempt From Bid 3. ☐ Exempt/Bids Obtained 4. ☐ Emergency	Yes____ No____ Amount Advance Payment Yes____ No____

Judy Cross (Prepared By)	10-01-01 (Date)	Office of the Comptroller (Contracting Agency/Division)
Kelly Bruce (Authorized By)	10-01-01 (Date)	Office of the Comptroller (Filing Agency/Division)

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State of Illinois
Contract - Obligation Document

Agency No. 3 6 0 —Please Type—

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
0 2	2 1 2 5	C M 1 4	01-01-02	333 33 4444	

Contract Action	Class Code	Governor's Release No.
1. ☐ New 2. ☒ Change		

Vendor's Name and Address:

Smith Samuel W
141 E Jackson Ave
Chicago IL 60604

Appropriation Account Code	Obligation Amount
001-36015-1200-0000	1,000.00

Multiple Year Contract: From _____ (Month/Day/Year) To _____ (Month/Day/Year)

Maximum Contract Amount: _____

Current Fiscal Year of Contract: From _____ (Month/Day/Year) To _____ (Month/Day/Year)

Annual Contract Amount: 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 contact/obligation were changed - such as rate per hour, or contract term - these items too should be attached to this form.

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

Method of Compensation	Award Code	Travel Expenses
_____ (Rate) Per _____ (Time) (If Multiple Rates, Specify)	1. ☐ Bids Required 2. ☐ Exempt From Bid 3. ☐ Exempt/Bids Obtained 4. ☐ Emergency	Yes_____ No_____ Amount Advance Payment Yes_____ No_____

Judy Cross — Prepared By — 1-01-02 — Date — Contracting Agency/Division

Kelly Bruce — Authorized By — 1-01-02 — Date — Filing Agency/Division

C-23 9/99

State of Illinois
Contract - Obligation Document

Agency No. 3 6 0 —Please Type—

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
0 2	2 8 1 0	J V 1 0 3	01-01-02	555 55 5555	02

Contract Action	Class Code	Governor's Release No.
1. [X] New 2. [ ] Change		

Vendor's Name and Address:

Doe Jane A
441 E Washington
Sherman IL 60604

Appropriation Account Code	Obligation Amount
001-36010-1200-0000	12,000.00

Multiple Year Contract: From ____ (Month/Day/Year) To ____ (Month/Day/Year)

Maximum Contract Amount: ____

Current Fiscal Year of Contract: From 01-01-02 (Month/Day/Year) To 06-30-02 (Month/Day/Year)

Annual Contract Amount: 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
$2,000 (Rate) Per MO (Time) (If Multiple Rates, Specify)	1. [ ] Bids Required 2. [X] Exempt From Bid 3. [ ] Exempt/Bids Obtained 4. [ ] Emergency	Yes ____ No X Amount ____ Advance Payment Yes ____ No ____

Penny David — Prepared By — 01-10-02 — Date — Office of the Comptroller — Contracting Agency/Division

Kelly Bruce — Authorized By — 01-10-02 — Date — Office of the Comptroller — Filing Agency/Division

C-23 9/99

State of Illinois
Contract - Obligation Document

Agency No. 3 6 0 —Please Type—

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
0 2	3 8 1 3	WR 6 8	07-01-01	333 44 5555	04

Contract Action	Class Code	Governor's Release No.
1. [X] New 2. [ ] Change		

Vendor's Name and Address:

Thompson Copiers Inc.
333 Skylark Ave
Chicago IL 60601

Appropriation Account Code	Obligation Amount
001-36001-1200-0000	17,400.00

Multiple Year Contract: From 07-01-01 (Month/Day/Year) To 06-30-04 (Month/Day/Year)

Maximum Contract Amount: 52,200.00

Current Fiscal Year of Contract: From 07-01-01 (Month/Day/Year) To 06-30-02 (Month/Day/Year)

Annual Contract Amount: 17,400.00 (Reimbursement Expenses Included)

Multiple Year Contract Amounts — Year 2 — 7 (and over)

2	3	4
17,400.00	17,400.00	

5	6	7

Description

Lease of a high-speed copier for 3 years located on 2nd floor at 325 West Adams, Springfield, Illinois. No advance payment required.

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

Method of Compensation	Award Code	Travel Expenses
$1,450 (Rate) Per MO (Time) (If Multiple Rates, Specify)	1. [X] Bids Required 2. [ ] Exempt From Bid 3. [ ] Exempt/Bids Obtained 4. [ ] Emergency	Yes ____ No X Amount Advance Payment Yes ____ No ____

Penny David — Prepared By — 07-01-01 — Date — Office of the Comptroller — Contracting Agency/Division

Kelly Bruce — Authorized By — 07-01-01 — Date — Office of the Comptroller — Filing Agency/Division

C-23 9/99

State of Illinois
Contract - Obligation Document

Agency No. 3 6 0 —Please Type—

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
0 2	3 1 1 0	C M 1	07-01-01	777 77 7777	04

Contract Action	Class Code	Governor's Release No.
1. [X] New 2. [ ] Change		

Vendor's Name and Address:

Auto Parks and Garages Inc.
PO Box 36710
Chicago IL 60606

Appropriation Account Code	Obligation Amount
001-36025-1200-0000	230.31
001-36001-1200-0000	230.31

Multiple Year Contract: From ____ (Month/Day/Year) To ____ (Month/Day/Year)

Maximum Contract Amount: ____

Current Fiscal Year of Contract: From 07-01-01 (Month/Day/Year) To 06-15-02 (Month/Day/Year)

Annual Contract Amount: 720.00 (Reimbursement Expenses Included)

Multiple Year Contract Amounts — Year 2 — 7 (and over)

2	3	4
5	6	7

Description

Rental of 4 parking spaces at 123 E. Lake Drive, Chicago, Illinois, Cook County, for a six-month period. No advance payment required.

Example: Establishment of an obligation for a lease for the rental of real property (type code of 31). NOTE that 2 account codes are listed because the contract covers rentals from 2 divisions.

Method of Compensation	Award Code	Travel Expenses
$120 (Rate) Per MO (Time) (If Multiple Rates, Specify)	1. [ ] Bids Required 2. [X] Exempt From Bid 3. [ ] Exempt/Bids Obtained 4. [ ] Emergency	Yes____ No____ Amount Advance Payment Yes____ No____

Penny David Prepared By	07-12-01 Date	Office of the Comptroller Contracting Agency/Division
Kelly Bruce Authorized By	07-12-01 Date	Office of the Comptroller Filing Agency/Division

C-23 9/99

State of Illinois
Contract - Obligation Document

Agency No. 3 6 0 —Please Type—

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
0 2	2 3 1 0	7 5 0 1 7 0 2	07-01-01	333 66 9999	

Contract Action	Class Code	Governor's Release No.
1. [X] New 2. [ ] Change		

Vendor's Name and Address:

Land M Construction Company
6600 Sawyer Avenue
Cahokia IL 62206

Appropriation Account Code	Obligation Amount
001-36020-6600-0089	50,506.00

Multiple Year Contract: From ____ (Month/Day/Year) To ____ (Month/Day/Year)

Maximum Contract Amount:

Current Fiscal Year of Contract: From 07-01-01 (Month/Day/Year) To 06-30-02 (Month/Day/Year)

Annual Contract Amount: 50,506.00 (Reimbursement Expenses Included)

Multiple Year Contract Amounts — Year 2 — 7 (and over)

2	3	4
5	6	7

Description

General Work: Renovation of 2nd floor, 325 West Adams, Springfield. Service includes removal of three walls, painting and upgrade of electrical wiring. No advance payment required.

Example: Establishment of an obligation for a construction contract (type code of 23).

NOTE: The permanent improvement line (6600) may be partially obligated. (See Procedure 15.10.40, page 2 of 3.)

Method of Compensation	Award Code	Travel Expenses
00 (Rate) Per PC (Time) (If Multiple Rates, Specify)	1. [X] Bids Required 2. [ ] Exempt From Bid 3. [ ] Exempt/Bids Obtained 4. [ ] Emergency	Yes ____ No X Amount Advance Payment Yes ____ No ____

Penny David — Prepared By — 07-03-01 — Date — Office of the Comptroller — Contracting Agency/Division

Kelly Bruce — Authorized By — 07-03-01 — Date — Office of the Comptroller — Filing Agency/Division

C-23 9/99

PROFESSIONAL OR ARTISTIC CONTRACTS – External Vendor (21/G)

PURPOSE

State Agencies shall file with the Comptroller Professional or Artistic contracts exceeding $5,000.

TIMING REQUIREMENTS

Contracts must be filed with the Comptroller within 15 calendar days after execution.

DEFINITION

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

EXECUTION REQUIREMENTS

The Comptroller shall 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. These contracts must contain a clause stating the execution date. An acceptable alternative is for the agency and the contractor to date their signatures. Such contracts must be executed prior to commencement of services unless the agency files an affidavit as required by this Section.

"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 dated 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.

- 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. 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.

CONSTRUCTION CONTRACTS (23/I)

PURPOSE

State Agencies shall file with the Comptroller Construction contracts exceeding $10,000.

TIMING REQUIREMENTS

Contracts must be filed with the Comptroller within 15 calendar days after execution.

DEFINITION

Construction contracts include contracts for permanent improvements, highway and waterway construction, and similar construction.

CONTENTS

The construction contract must be a written two-party signed document if it exceeds $10,000. The contract shall be legible and contain the following information:

- Contractor's full name and address.
- Agency name.
- Description of services.
- Location where services are to be performed.
- Beginning and ending dates.

- Contract amount.
- Payment Schedule.
- Signatures of contractor and authorized agency representative.
- Appropriation contingency clause.
- Bid-Rigging/Bid rotating certification ONLY if contract was let for bid.
- Bribery Clause.
- Contract Debt Certification.
- Drug Free Workplace certification if contract is with individual or sole proprietor.
- Educational Loan if issued to an individual for goods or services.
- International Anti-Boycott certification for contracts that exceed $10,000.
- Right to Audit Records clause.
- Steel Production Procurement Act.
- Contractor's Federal Taxpayer Identification Number and Legal Status Disclosure Certification.
- Prevailing Wage Act certification if not entirely federally-funded.
- Such other provisions as may be specifically required by law.
- Any other information deemed necessary or advisable by the agency or the Attorney General.

LEASES FOR REAL PROPERTY (31/O)

PURPOSE

State agencies shall file leases for real property exceeding $10,000 with the Comptroller.

TIMING REQUIREMENTS

Leases for real property must be filed with the Comptroller within 15 calendar days after execution. "Execution" is defined as the affixing of the authorized signatures of the proper state authorities and the owner or authorized agent of the property.

DEFINITION

This category includes all lease agreements for the rental of real property or capital improvements, including office and storage space, buildings, and other facilities for State agencies.

DISTRIBUTION

Leases for real property that are filed with the Comptroller must also be individually obligated. The Contract Obligation Document must be used to establish the obligation. In addition, a legible copy of the lease must be attached securely to the form when the obligation is submitted.

The filing of leases with the Contract Obligation Document is not necessary if the Department of Central Management Services-Division of Real Estate has filed a copy of the lease with the Comptroller. The agency must state "Lease on file with Comptroller" on the Contract Obligation Document. If this procedure applies, it is important that the agency not obligate the expenditures until after receiving their copy of the properly signed document i.e., containing signatures of the leasing State agency, the owner of the property or his authorized agent, and the Department of Central Management Services-Division of Real Estate. Leases for real property are subject to the provisions of Section 9 of "An Act in Relation to State Finance," (30 ILCS 105/9).

CONTENTS

The lease must be legible, signed by the proper State authorities and the owner of the property or his authorized agent. It must include:

- Lessor's name and address.
- Leasing agency's name.
- Description and location of property.
- Beginning and ending dates of lease.
- Monthly and annual rental amount, where applicable.
- Execution date.
- The maximum or estimated amount to be paid, where applicable.
- Signature of lessor and authorized agency representative.
- Termination clause.
- Lease number.
- Lessor's Federal Taxpayer Identification Number and Legal Status Disclosure Certification.

  If negotiated by the Department of Central Management Services, their assigned lease number must be the obligation number.

  If not negotiated by the Department of Central Management Services, the agency should assign a lease number and use this number as the obligation number.

  If utility payments are made directly to the utility companies, cite 00 on voucher in block 22. When utility expenses are included as part of the monthly and annual rental amount, the expenses should be obligated pursuant to the lease. This would include reimbursement to the lessor for such expenses.

- Disclosure of identity of owners and trust beneficiaries, where required by Section 3.1 of the Corrupt Practices Act. (50 ILCS 105/3.1). See Exhibit 15.20.40-C.

- Appropriation Contingency clause when the lease is for more than one fiscal year.
- Educational Loan Certification if issued to an individual for goods or services.
- Bribery clause certification.
- Contract Debt Certification.
- Such other provisions as may be specifically required by law.
- Any other provisions deemed necessary or advisable by the agency, the Attorney General or, where applicable, the Department of Central Management Services.

Real Property Lease Purchases-Lessee Disclosure Document

In addition to the filing requirement previously described in this procedure, agencies must also file a Real Property Lease Purchases- Lessee Disclosure Document (Exhibit 15.20.40-A) each time a multi-year real property lease/installment purchase agreement is initiated. The purpose of this form is to provide information concerning multi-year real property leases/installment purchases that do/may transfer title (ownership) of the asset to the lessee. See SAMS Procedure 27.20.60 for requirements, and complete Form SCO-560 as needed. Submission of this document will ensure that such financing relationships are accounted for as "capital transactions" in accordance with Generally Accepted Accounting Principles.

GENERAL

This form should be completed in all instances where real property is being purchased through multi-year lease and installment purchase agreements. These are agreements where the substance of the transaction may result in a purchase regardless if title passes at the beginning of the agreement, the end of the agreement, or by means of a bargain purchase option at a time(s) specified in the agreement.

INSTRUCTIONS

Each time an agency enters into a lease or installment purchase agreement that results in ownership of real property, a Real Property Lease Purchases-Lessee Disclosure Document must be completed. Also, attach an update of this document to each annual re-establishment of the obligation.

For those agencies that must obtain the approval of the Department of Central Management Services (DCMS) before an agreement can be finalized, the completed form must be attached to each real property multi-year lease purchase agreement submitted to DCMS for its review. DCMS will verify and approve the form as part of the transaction authorization process and will transmit one copy of the form to the Comptroller's Office Financial Reporting Department. The original and one copy of the document will be returned to the agency by DCMS. Agencies should submit the original copy of the form to the Comptroller's Office along with the Contract Obligation Document (C-23) and retain the copy as an internal record.

Note that the DCMS authorization section of this form does not require completion for annual re-establishments of the obligation unless a contract renewal or change has occurred.

For those agencies that do not submit their agreements to DCMS for approval, the original portion of the completed document should be submitted to the Comptroller's Office along with the C-23 Form (Contract Obligation Document). The agency must retain two copies as an internal record and send the remaining copy to:

Office of the Comptroller
Financial Reporting Department
325 West Adams Street
Springfield, Illinois 62704

The information provided on the form will be examined by the Comptroller's Office and agencies will be contacted concerning the proper asset value that should be reported on their "Agency Report of State Property" (C-15 Form) and their "Capital Asset Summary" (SCO-538 Form). This procedure will ensure that assets are correctly reflected on the State and agency's financial statements.

LEASES FOR PERSONAL PROPERTY EXTERNAL VENDOR (38/P)

PURPOSE

State Agencies shall file leases for personal property exceeding $10,000 with the Comptroller.

TIMING REQUIREMENTS

Leases for personal property must be filed with the Comptroller within 15 calendar days after execution. "Execution" is defined as the affixing of the authorized signatures of the proper state authorities and the owner or authorized agent of the property. These requirements also apply to multi-year lease, lease-purchase and installment purchase agreements for electronic data processing, telecommunications and duplicating equipment.

DEFINITION

This category includes all lease agreements for the rental of personal property, including office equipment, automobiles, and software licensing associated with State agencies.

CONTENTS

The lease must be legible, signed by the proper State authorities and the owner of the property or his authorized agent. It must include:

- Lessor's name and address.
- Leasing agency's name.
- 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.

- Signature of lessor and authorized agency representative.
- Maximum or estimated amount to be paid, where applicable.
- Execution date.
- 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.
- Appropriation Contingency Clause.
- Bribery Clause certification.
- Bid-Rigging/Bid Rotating Certification if contract was let for bid.
- Right to Audit Records Clause.
- Contractor's Federal Taxpayer Identification Number and Legal Status Disclosure Certification.
- International Anti-Boycott Certification (For contracts that exceed $10,000).
- Drug Free Workplace if issued to an individual or sole proprietor and exceeds $5,000.
- Educational Loan if lease is with an individual for goods or services.
- Contract Debt Certification.
- Such other provisions as may be specifically required by law.
- Any other information deemed necessary or advisable by the agency or the Attorney General.

20. Provide explanation for reconciliation.

21. Name of contact person.

22. Telephone number of contact person.

23. Signature authorizing reconciling action.

24. Date of authorizing signature.

Examples of Possible Errors:

1. Voucher liquidated incorrect obligation within the correct expenditure account.

2. Voucher liquidated one obligation and should have liquidated multiple obligations.

3. Obligation liquidated by the same voucher more than once.

4. Voucher liquidated the obligation, the warrant was subsequently canceled for redeposit.

5. Voucher liquidated the obligation, the warrant was subsequently refunded.

Contract Reconciliation

Contract corrections can be made by the agency submitting COD documents.

Reconciliation-Obligations Error Exception Slip (SCO-390) (Exhibit 15.30.30-C)

This form is used by the Comptroller's Office to list errors identified in conjunction with the manual reconciliation process of obligations and contracts which have been submitted by the agency(s). When the Comptroller's Office is unable to complete an agency-requested correction, the reconciliation and documentation will be returned with the Error Exception Slip attached. This form will identify the problems that need to be resolved by the agency prior to completing the requested reconciliation. The agency, upon receipt of a rejected reconciliation must correct the error conditions listed and return the Exception Slip, reconciliation notice and documentation to the Office of the Comptroller.

CONTENTS

1. Heading	Identifies the submitting agency, the expenditure authority account code and obligation number.
2. Attention	This identifies the individual responsible for agency correction.
3. Error Listing	This identifies the error conditions existing on the returned reconciliation notice.
4. Comments	Further explanation of errors not listed above. May also be used for the agency to comment or explain existing conditions.
5. Signature	The individual's signature returning the reconciliation to the agency, telephone number and date of return. Also, the individual's signature correcting the error, telephone number and date of correction.

DANIEL W. HYNES
COMPTROLLER
www.ioc.state.il.us

Reconciliation Notices
Obligations Error Exception Slip

Exhibit 15.30.30-C
(04-001)

Do Not Remove Error Exception Slip From Reconciliation — Return Corrected

Agency	**Account Code** (1)	**Obligation Number**

Attention **(2)** _____

The Following Conditions Were Found

- ☐ Obligation that should be charged to is not on open obligation file.
- ☐ Return per Agency request.
- ☐ Reconciliation is not legible.
- ☐ Original obligation on file is closed.
- ☐ Reconciliation must have input format (see exhibit 15.30.30-B in SAMS Manual).
- ☐ Reconciliation document needs more description.

(3)

- ☐ Discrepancy involves more than one appropriation account, discrepancy must be reported to the Comptroller's Accounting Section for expenditure transfer prior to requesting the adjustment of the obligation.
- ☐ Insufficient balance of "obligation to be charged."
- ☐ Contract on file needs amendment.
- ☐ Copy of Voucher(s) not attached.
- ☐ Insufficient balance of appropriation.

Comments

(4)

Returned By **(5)** _____ _____ _____

Corrected By _____ _____ _____
SIGNATURE PHONE DATE

SCO-390 5/03-500

SYSTEM CYCLE

Basically, the system cycle begins in each agency with the preparation of any several possible vouchering forms as described in a subsequent subsection. When these forms are completed, vouchers related to the same appropriation account and fiscal year are batched together in the originating agency, where they are assigned unique voucher numbers, and a Schedule (Form C-11) is prepared in accordance with the procedures described in the sub-section concerning input documents.

The vouchers in the Schedule are then recorded in the agency's accounting system. Following the recording, the Schedule is presented to the agency official who is responsible for voucher approval and certification or a designated representative. If paperless vouchers are being submitted, the Agency Tape Balancing Report is submitted in lieu of the individual vouchers. When signed, the document authorizes the Comptroller to order payment.

At this point the agency forwards the Schedule(s) to the next responsible review organization.

Note: Travel (C-10), petty cash, deceased employee death benefits (30 ILCS 105/14a), and fixed charge vouchers (30 ILCS 105/14a) cannot be submitted paperless.

The following vouchers are fixed charges:

(1) local improvements special assessments, certified by the Attorney General;

(2) conveying convicts to the penitentiary or reform school, certified by the sheriff performing such service;

(3) conveying juvenile female offenders to the State Training School for Girls, and for conveying delinquent boys to the Illinois State Training School for Boys, certified by the person or officer performing such service;

(4) the apprehension and delivery of fugitives from justice, certified by the Governor;

(5) rewards for arrest of fugitives from justice, certified by the Governor;

(6) the expenses of the transfer of insane persons to the Illinois Security Hospital, either from any of the other State institutions, or upon the order of mittimus of any of the several courts, certified by the person performing such service; and

(7) compensation for diseased animals condemned and destroyed by the State, certified by the Director of Agriculture.

Vouchers not subject to further review are forwarded directly to the Comptroller by the last review agency. In cases when the transactions are submitted electronically, the information transmitted to the Comptroller consists of:

- Electronic Media File (tape or cartridge)
- Magnetic Tape Transmittal Control Slips
- Schedule and Voucher Forms if required
- Agency Tape Balance Report

Upon receipt of error-free payment requests, the Comptroller authorizes payment.

In order to prevent erroneous payments and comply with Section 9 of the Comptroller Act, all payment requests received will undergo a pre-audit by the Comptroller. However, as stated in the Comptroller Act, the existence of pre-audits by the Comptroller "does not affect the duty and responsibility of State agencies to pre-audit their encumbrances, expenditures and other transactions as otherwise required by law." All payment requests failing the Comptroller's pre-audit are returned to the transmitting agency for correction. Upon receipt of error free schedules and vouchers, the Comptroller authorizes payment through issuance of a warrant.

Operating in a Paperless Environment

In a paperless environment, state agencies interact with the Comptroller's Office through electronic media. One of the benefits of a paperless environment is that agencies are relieved of submitting paper documentation to the Comptroller's Office to support their transactions.

State agencies must maintain all supporting documentation necessary to substantiate their encumbrances, expenditures and other transactions. Although paper is no longer submitted to the Comptroller's Office in all transactions, individual agencies are still responsible for maintaining supporting documentation as if the transaction was submitted on paper.

SYSTEM CONTROLS

The primary system control associated with the vouchering process is known as pre-audit. Pre-audit is defined as the examination of a proposed financial transaction or a transaction in process for the purpose of determining its propriety. Pre-audit is conducted at two levels, agency and Comptroller. All vouchers and schedules are first pre-audited at the agency level. Agency level pre-auditing is defined as an examination by the agency head or designated individual for the purpose of determining the legality and propriety of a proposed transaction or a transaction in process. By affixing the signature to a voucher or agency tape balancing report for paperless transactions, the agency official responsible for voucher approval or a duly authorized representative certifies that the voucher meets the above requirement. The second level of pre-auditing occurs in the Office of the Comptroller. Comptroller-level pre-auditing is defined as an examination by the Comptroller of a transaction in process for the purpose of determining its legality and regularity.

The first of the Comptroller's pre-audits involves checking all vouchers or agency tape balancing report for approval by an agency official or representative. This signature validation process requires the signature to be on file; therefore, prior to the acceptance of any voucher or agency tape balancing report as certified and authorizing payment, a Signature Card, shown in Exhibit 17.20.65-A, must be completed and sent to the Office of the Comptroller in accordance with Section 9.02 of the Finance Act. A Confirmation of Authorized Signatures, Exhibit 17.30.30-A, is periodically produced and sent to agencies for signature cards on file in the Office of the Comptroller.

When voucher transactions are submitted on electronic media, a balancing routine is performed on the file. If the file fails any of the edits, the entire file will be rejected and returned to the transmitting agency. When the transmitting agency receives notice of a rejected file, the agency should correct the original data on their system and submit a corrected file for processing.

The Comptroller's subsequent pre-audits are performed at the transaction level. Those vouchers and schedules which fail the transaction pre-audits (for which the error cannot be corrected by contacting the agency) will be returned to the transmitting agency with a Delete Document Report (Exhibit 17.30.20-A) describing the error(s) encountered. When the transmitting agency receives a rejected voucher, the agency pulls the original schedule, removes the voucher from that schedule and adjusts the schedule amount. The agency then corrects the erroneous voucher, prepares a new schedule and submits it for processing.

TRAVEL VOUCHER (Form C-10)

PURPOSE

The Travel Voucher (Exhibit 17.20.10-A) is used by State officers, State employees, contractual employees, and by wards or charges of the State to claim reimbursement for official business-related travel. Note: Travel Vouchers must be submitted as paper vouchers.

TIMING REQUIREMENTS

Frequency of submission of Travel Vouchers is dependent on agency regulation. In order to determine the submission requirements, refer to your agency's Travel Regulations.

DISTRIBUTION

The Comptroller requires the original copy of the Travel Voucher. The number of copies required by each agency varies. Refer to the Travel Regulations of your agency for the particulars concerning the number of copies of the Travel Voucher which are required and to whom they are distributed.

CONTENTS

Information to be entered by the Traveler (Exhibit 17.20.10-B)

REFERENCE	CONTENTS
Heading	Enter name and address of the agency or institution.
Box 1	Enter Social Security Number of the traveler.
Box 2	Enter the name of the traveler in the following format: Last Name, First Name, Middle Name or initial and the address to which the warrant is to be mailed.

REFERENCE	CONTENTS
Box 6	Enter the city in which the traveler's headquarters are located. "Headquarters" is defined as the place where an employees' official duties require them to spend the largest amount of their working time.
Box 7	Enter the city in which the traveler maintains residence.
Column 8	Enter the date the expenses were incurred.
Column 9	Enter the city departed from and time of departure.
Column 10	Enter the city arrived at and time of arrival.
Column 11	The rate at which mileage driven in a privately owned vehicle is reimbursed is entered in the blank at the top of the column. The remainder of the column contains the number of miles for which reimbursement is claimed.
Column 12	The rate of reimbursement entered in the blank at the top of column 11 is multiplied by the number of miles driven, entered in column 11. The product is entered in column 12.
Column 13	Enter reimbursable Common Carrier Transportation expenses incurred. Common Carrier Transportation includes train, plane, bus, etc. For further definition, consult your travel regulations.
Column 14	Enter reimbursable lodging expenses incurred.
Column 15	Enter meal expenses incurred or per diem allowance.
Column 16	Enter all other expenses including itemization of these expenses.
Column 17	Sum horizontally the amount in column 12 through 16 for each line and enter the sums as line totals in column 17.
Box 20	If a State vehicle was used during the trip, enter its license plate number in box 20. (Optional)

REFERENCE	CONTENTS
Box 21	Add all entries in column 11 and enter the sum in box 21.
Box 22	Add all entries in column 12 and enter the sum in box 22.
Box 23	Add all entries in column 13 and enter the sum in box 23.
Box 24	Add all entries in column 14 and enter the sum in box 24.
Box 25	Add all entries in column 15 and enter the sum in box 25.
Box 26	Add all entries in column 16 and enter the sum in box 26.
Box 28	Add the line total amounts in column 17 to obtain the total amount. Enter the sum in box 28. Verify the amount by adding boxes 22 through 26.
Box 29	Enter the purpose of the trip. If more space is needed, this may appear on the face of the Travel Voucher below the appropriate expense itemization lines.
Box 30	Enter any additional comments or explanations which will further clarify specific charges (i.e., direct billings).

The traveler must also attach the required receipts, explanations and authorizations as governed by the applicable Travel Regulations to the original copy of the Travel Voucher, sign and date it, and submit the Travel Voucher to their supervisor for approval. When the Travel Voucher is approved, the traveler forwards it to their agency's accounting office.

Information to be Entered by the Agency (Exhibit 17.20.10-C)

REFERENCE	CONTENTS
Heading	The State Prompt Payment Act requires all State invoices or vouchers to indicate that payment of interest may be available for failure to comply with the Act. Therefore, copy 5 (Traveler's copy) of the Travel Voucher must contain the following statement or words of similar meaning: "Payment of interest may be available if the State

fails to comply with the State Prompt Payment Act, 30 ILCS 540." The current Travel Voucher includes this statement in the upper left corner under the distribution listing. (See Exhibit 17.20.10-A) When using an older version of the Travel Voucher, agencies must stamp, print or type this statement on the Traveler's copy of the voucher.

Box 3 — Enter the number assigned to this voucher. Voucher numbers are restricted to 8 characters. The voucher number must be unique for an agency within a fiscal year.

Box 4 — Enter the date on which the vouchers were batched.

Box 5 — Enter the 16-digit appropriation (or non-appropriated) account code number in box 5. The number must be entered as follows: xxx-xxxxx-xxxx-xx-xx (i.e., fund-organization-object of appropriation-sequence-account type).

Column 18 — Determine the charges applicable to In-State and Out-of-State contractual travel (1264) In-State travel (1291) and Out-of-State travel (1292). Out-of-State charges are derived based on travel regulations.

Column 19 — Enter the proper amounts based on the determination made above.

Box 27 — Add all entries in column 19 and enter the sum in box 27.

In determining the charges applicable to In-State and Out-of-State travel (Box 18), please note that unless official business is conducted during an in-state layover all costs must be charged to out-of-state travel. If official business is conducted then costs related to that business (i.e., taxis, per diem reimbursements) should be charged to in-state travel.

Verify that the arithmetic is accurate, check that all charges are allowed under applicable Travel Regulations, and that all items requiring receipts have proper receipts attached. 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 box 3.

Travel 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. Do not combine Travel Vouchers with other types of vouchers on the same schedule.

Obtain approval signatures. Forward the Schedule and the Travel Vouchers to the Comptroller for processing. The Comptroller requires the original voucher (copy 1) only.

If still attached, return Copy 2 to the traveler. Do not forward Copy 2 to the Comptroller.

INVOICE-VOUCHER (Form C-13)

PURPOSE

The Invoice-Voucher (Exhibit 17.20.20-A) may be used for all requests for payments except Personal Services and Travel.

TIMING REQUIREMENTS

Upon receipt of goods or services, the receiving officer verifies that the goods or services meet the stated specifications, signs the Vendor's invoice certifying this, and forwards the Vendor's invoice to the accounting department for preparation of the Invoice-voucher. Invoice-Vouchers are normally batched, scheduled and forwarded on a daily basis.

DISTRIBUTION

Six copies of the Invoice-Voucher are required, although extra copies are sometimes prepared in special circumstances. Copies are distributed as follows:

- The Original is retained by the Comptroller.
- Copies 2, 3, 5 and 6 are retained by the agency.
- Copy 4 is mailed with the warrant to the vendor. The remittance copy should be tri-folded equally so that the Vendor/Payee Box is visible in the Comptroller's window envelope (Form SCO-100). All additional backup material accompanying the remittance copy to be mailed to the vendor/payee should be attached to the back of the folded remittance copy. The material should not be folded within the remittance copy. The tri-folded Copy 4 should be attached by a **single** staple to the Original Copy retained by the Comptroller's Office.
- Copy 7 is retained by the payee.

CONTENTS

Information to be Entered (Exhibit 17.20.20-B and C)

REFERENCE	CONTENTS
Heading	Enter the name of the State governmental unit and location to which the goods or services were delivered in the space provided at the top of the Invoice-Voucher form.
Box 2	Enter the vendor's nine digit Taxpayer Identification Number. For individuals and sole proprietors, this is their Social Security Number. For other entities it is their Federal Employer Identification Number (FEIN). Federal Employer Identification Numbers (FEINs) must not be used for sole proprietorships.
Box 3	Enter the payee name in the following format: Last Name, First Name, Middle Name or initial and the address to which the warrant is to be mailed. For a sole proprietorship enter the name of the owner, not the name of the business. Refer to 19.10.30 for payments to corporate or business entities.
Line 4	Enter the number assigned to this voucher. Voucher numbers are restricted to 8 characters. The voucher number must be unique for an agency within a fiscal year.

Commercial Voucher Tape File

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 voucher 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

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
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.
Filler Redefined for Public Aid Medical Schedules					
DPA Schedule Number	60	65	6	X(6)	Assigned by DPA.
DPA Type	66	75	10	X(10)	Assigned by DPA.

APPENDIX 1

HEADER RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
DPA Category	76	85	10	X(10)	Assigned by DPA.
Filler	86	900	815	X(815)	Value Spaces.

APPENDIX 1

SCHEDULE RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
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.
Processing Type	59	59	1	X(1)	Type of processing required for the vouchers following this schedule. Valid values are:

APPENDIX 1

SCHEDULE RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
					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.

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VOUCHER TRANSACTION RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
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 Invoice Date	35 45	44 50	10 6	X(10) 9(6)	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.
TIN (Taxpayers' Identification Number)	51	59	9	9(9)	Reference Appendix 2.
Proper Billing Date	60	65	6	X(06)	Proper Billing Date. The date format is MMDDYY, except: ▲▲▲▲▲▲ = Unknown (where ▲ = spaces) 888888 = Not required by Statute 999999 = Provided in Addenda 777777 = Comptroller Authorization required
Filler	66	66	1	X(01)	Value Spaces.
Voucher Amount	67	76	10	9(8)V99	The amount for which the warrant is to

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VOUCHER TRANSACTION RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
					be written.
First Expenditure Object	77	80	4	9(4)	First Expenditure Object Code applicable to this payment. There is a limit of five different expenditure objects which can be related to a payment.
First Expenditure Amount	81	90	10	9(8)V99	First Expenditure Amount is the amount associated with the first Expenditure Object Code. Note: The sum of all of the Expenditure Amounts must equal the voucher amount. Unused fields must be zero filled.
Second Expenditure Object	91	94	4	9(4)	Second Expenditure Object Code applicable to this payment. Unused fields must be zero filled.
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.

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VOUCHER TRANSACTION RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Fifth Expenditure Object	133	136	4	9(4)	Fifth Expenditure Object code applicable to this payment. Unused fields must be zero filled.
Fifth Expenditure Amount	137	146	10	9(8)V99	Fifth Expenditure Amount is the amount associated with the fifth Expenditure Object Code. Unused fields must be zero filled.
Payee Name 1	147	176	30	X(30)	Reference Appendix 2. Left justify data and fill unused positions with blanks.
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

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VOUCHER TRANSACTION RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
					this payment request (if payment is not related to a previously recorded obligation, enter "00" left justified). There is a limit of three different obligations which may be related to a payment.
Filler	286	286	1	X	Value Spaces.
First Obligation Amount	287	296	10	9(8)V99	First Obligation Amount is the amount associated with the first Obligation Number. Note: The sum of all of the Obligation Amounts must equal the voucher amount. Unused fields must be zero filled.
Second Obligation Number	297	306	10	X(10)	Enter the agency assigned obligation number (right justified with leading zeros) for the second obligation related to this payment request. Unused fields must be space filled.
Filler	307	307	1	X	Value Spaces.
Second Obligation Amount	308	317	10	9(8)V99	Second Obligation Amount is the amount associated with the second Obligation Number. Unused fields must be zero filled.
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.

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VOUCHER TRANSACTION RECORD

DATA ELEMENT	BYTES FROM	THRU	LENGTH	PICTURE	COMMENTS
Filler	339	347	9	X(9)	Value Spaces.
Direct Deposit Indicator	348	348	1	9	DIRECT DEPOSIT - Indicates whether or not the payment is to be direct deposit. Valid values: 0, 1, 8, 9. (0 = default) (1 = Direct Deposit with Multiple Account) (8 = IPTIP) (9 = hardcopy)
Contract Reference	349	358	10	X(10)	Comptroller authorization required prior to usage.
Filler	359	373	15	X(15)	Value Spaces.
Direct Deposit Multiple Account No. Indicator	374	376	3	X(3)	DIRECT DEPOSIT- Data assigned by the agency which indicates an individual account when multiple accounts are used for a single payee. 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	497	506	10	9(8)V99	For intergovernmental payments, enter

APPENDIX 1

VOUCHER TRANSACTION RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Amount					the credit memorandum amount.
Beginning Date of Service	507	514	8	9(8)	Format is MMDDCCYY. Reference Appendix 5.
Ending Date of Service	515	522	8	9(8)	Format is MMDDCCYY. Reference Appendix 5.
GAAP Code	523	526	4	9(4)	Reference Appendix 5.
Pre-Audit Description	527	886	360	X(360)	Reference Appendix 5.
Confidentiality Indicator	887	887	1	X(1)	Comptroller authorization required prior to usage.
Filler	888	900	13	X(13)	Value Spaces.

APPENDIX 1

VOUCHER ADDENDA RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Control Data					
Record Type	1	2	2	9(2)	EDI record type – Value 98.
Voucher Number	3	10	8	X(8)	Voucher number must be right justified, zero filled, and can be numeric or alphanumeric. No special characters are allowed. Note: The voucher number must be unique by agency by fiscal year. Matches bytes 21-28 of the voucher transaction record. Note: LIST VOUCHERS cannot have addenda records.
TIN (Taxpayers' Identification Number)	11	19	9	9(9)	Matches bytes 51-59 of the voucher transaction record.
Addenda Sequence Number	20	21	2	9(2)	Sequence number for this addenda record.
Total Number of Addenda Records	22	23	2	9(2)	Limit of 10 per voucher record.
Filler	24	30	7	X(7)	Value Spaces.
Payment Related Data			435		Occurs twice.
Payment Related Data - First Occurrence					
Customer ID	31	60	30	X(30)	Vendor defined for EDI.
Billing Account Period	61	90	30	X(30)	Vendor defined for EDI.

APPENDIX 1

VOUCHER ADDENDA RECORD

DATA ELEMENT	BYTES FROM	THRU	LENGTH	PICTURE	COMMENTS
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

DATA ELEMENT	BYTES FROM	THRU	LENGTH	PICTURE	COMMENTS
Program Identifier	245	274	30	X(30)	Vendor Defined for EDI.
Purchase Order	275	294	20	X(20)	Vendor Defined for EDI.
Purchase Order Date	295	300	6	9(6)	MMDDYY
Message	301	380	80	X(80)	A free form description to clarify the related data elements and their content.
Proper Billing Date	381	386	6	X(06)	Proper Billing Date. The date format is MMDDYY.
Filler	387	465	79	X(79)	Value Spaces.
Payment Related Data - Second Occurrence					
Customer ID	466	495	30	X(30)	Vendor defined for EDI.
Billing Account	496	525	30	X(30)	Vendor defined for EDI.
Period					
Beginning Date of Service	526	531	6	9(6)	MMDDYY
Ending Date of Service	532	537	6	9(6)	MMDDYY
Invoice Number	538	567	30	X(30)	Vendor's invoice number.
Invoice Date	568	573	6	9(6)	MMDDYY
Gross Amount	574	583	10	9(8)V99	Amount of invoice before applying credit or adjustment.
Credit Memo Reason Code	584	585	2	X(2)	Code indicating reason for taking a credit. Any valid adjustment reason

APPENDIX 1

VOUCHER ADDENDA RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
					code as defined in version 4010 of the 820 standard.
Credit Memo ID	586	605	20	X(20)	The identifying number of the credit memo issued to you.
Credit Memo Amount	606	615	10	S9(8)V99	The amount of the credit memo issued to you.
Adjustment Reason Code	616	617	2	X(2)	Code indicating reason for claiming an adjustment. Any valid adjustment reason code as defined in version 4010 of the 820 standard.
Adjustment ID	618	637	20	X(20)	The identifying number of the adjustment issued to you.
Adjustment Amount	638	647	10	S9(8)V99	The amount of the adjustment issued to you.
Net Amount	648	657	10	9(8)V99	Amount paid.
Partial Payment Indicator	658	659	2	X(2)	If present, specifies that the invoice is not expected to be cleared in full.
Contract Number	660	679	20	X(20)	Vendor Defined for EDI.
Program Identification	680	709	30	X(30)	Vendor Defined for EDI.
Purchase Order	710	729	20	X(20)	Vendor Defined for EDI.

APPENDIX 1

VOUCHER ADDENDA RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Purchase Order Date	730	735	6	9(6)	MMDDYY
Message	736	815	80	X(80)	A free form description to clarify the related data elements and their content.
Proper Billing Date	816	821	6	X(06)	Proper Billing Date. The date format is MMDDYY.
Filler	822	900	79	X(79)	Value Spaces.

APPENDIX 1

TRAILER RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
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, 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

APPENDIX 2

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. 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 one copy of the form and it should accompany the commercial voucher tape along with a copy of the Agency Balance Report.

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

Appropriation Code	Fiscal Year	Voucher Number	Voucher Amount	Processing Type
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.

	BYTES			
DATA ELEMENT	**FROM**	**THRU**	**PICTURE**	**EDIT(S)**
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

DATA ELEMENT	BYTES FROM	BYTES THRU	PICTURE	EDIT(S)
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 Amount/ Adjustment Amount/ Net Amount	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.
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 Amount/ Adjustment Amount/ Net Amount	574 606 638 648	583 615 647 657	9(8)V99 S9(8)V99 S9(8)V99 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.

APPENDIX 7

OTHER TAPE EDITS

SCHEDULE RECORD

DATA ELEMENT	BYTES FROM	TO	PICTURE	EDIT(S)	ERROR MESSAGE
Processing Type	59	59	X(1)	List voucher cannot have addenda records	List voucher # has addenda record #.

VOUCHER TRANSACTION RECORD

DATA ELEMENT	BYTES FROM	TO	PICTURE	EDIT(S)	ERROR MESSAGE
Invoice Number	35	44	X(10)	If Voucher Addenda Records are used, this field must not be spaces. Suggest using the first invoice number on addenda record.	Invoice number field must not be spaces when voucher addenda record is used.
Invoice Date	45	50	9(6)	If Voucher Addenda Records are used, this field must not be zeroes. Suggest using the first invoice date on addenda record.	Invoice date must not be zeroes when voucher addenda is used.
Proper Billing Date	60	65	X(6)	The proper billing date must be spaces, all 7's, all 8's, all 9's, or a valid date (MMDDYY format).	Invalid proper billing date.
				If a valid date, then it must be less than the date processed by IOC.	Proper billing date greater than IOC processing date.
				If all 9's, then addenda records must contain proper billing date.	Proper billing date not found on addenda.
Zip Code	266	274	X(9)	The first 5 bytes must not have spaces. If the last 4 bytes are all zeroes, IA5a changes to spaces.	First 5 bytes of zip code includes spaces.

APPENDIX 7

VOUCHER ADDENDA RECORD

DATA ELEMENT	BYTES FROM	TO	PICTURE	EDIT(S)	ERROR MESSAGE
Proper Billing Date Occurrence 1	381	386	X(6)	The proper billing date must be spaces or a valid date (MMDDYY format).	Invalid proper billing date.
				If a valid date, then it must be less than the date processed by IOC.	Proper billing date greater than IOC processing date.
Proper Billing Date Occurrence 2	816	821	X(6)	The proper billing date must be spaces or a valid date (MMDDYY format).	Invalid proper billing date.
				If a valid date, then it must be less than the date processed by IOC.	Proper billing date greater than IOC processing date.

DANIEL W. HYNES
COMPTROLLER
www.ioc.state.il.us

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 4/02-500

Instructions For Completion

1. Specify either “Obligations” or “Voucher Control” in 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 4/02-500

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).

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 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.
Box 9	Leave Box 9 blank.
Box 10	Enter the payee name in the following format: Last Name, First Name, Middle Name or initial and the address to which the warrant is to be mailed. Refer to 19.10.30 for payments to corporate or business entities.
Box 11	Enter the payee's nine digit Taxpayer Identification Number. For individuals and sole proprietors, this is their social security number. For other entities, it is their Federal Employer Identification Number (FEIN). Federal Employer Identification Numbers (FEINs) must not be used for sole proprietorships. When multiple obligations or a combination of obligated and non-obligated payments are being made, leave boxes 8 and 9 blank and enter the obligation number or "00" and leave the liquidation code blank, in the lower portion of this box.

REFERENCE	CONTENTS
Box 12	Enter the amount to be paid.
Box 13	Reserved for agency use.
Box 14	Enter the sum of the amounts in column 12 of the page.
Box 15	Enter the sum of the page totals (Box 14).

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 item 5.

Obtain approval signature and certifying signature. The date certified must be shown in the month-day-year format (xx-xx-xx). Forward the Schedule and the List Vouchers to the Comptroller for processing or the Department of Central Management Services, if 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.

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

NOTE: The List Voucher may contain a maximum of 99 payees with no exceptions.

In instances where the vendor must initiate a written request for the interest penalty when such interest is due and payable (interest of at least $5 but less than $50), the request shall include a description of the original transaction, including invoice date, invoice amount, the date the bill was presented to the official or agency, and the vendor's Taxpayer Identification Number.

Interest shall be paid from the same appropriation line item as that from which the principal is paid.

If the appropriation from which the principal was paid has lapsed, the Illinois Court of Claims shall, in its investigation of payments due claimants, provide for interest penalties as prescribed in the State Prompt Payment Act.

CALCULATION

Unless different late payment terms were reduced to writing, interest shall be simple interest calculated on a daily basis from the end of the 60 day period which begins the day after receipt of a Proper Bill until the date the final payment is made (not including issue date). Interest can be calculated by multiplying the payment times the daily interest factor of .00033 times the days elapsed from approval to payment less 60.

Amount of payment x .00033 x (Days elapsed - 60) = Interest penalty

The daily interest factor was determined according to the following formula:

1% per month x 12 months/365 = .00033 or .033%

Assume the agency receives a Proper Bill for $53,231.69 on July 7, 2002 for which a warrant is issued in payment on September 28, 2002. The number of days elapsed from July 8, 2002 through September 27, 2002, inclusive, is calculated as follows:

July 8 - 31	24
August 1 - 31	31
September 1 - 27	27
Days elapsed	82

The interest payable is then calculated by multiplying the daily interest factor of .00033 times 22 (82 less 60) times the amount of the payment, $53,231.69:

.00033 x (82 - 60) x $53,231.69 = $386.46

Interest must automatically be paid to the vendor because it is $50 or more. The vendor is not required to request the interest. To assist agencies in determining whether and to what extent late payment interest is due, the Comptroller distributes to each agency a monthly "Agency Commercial Voucher Listing" which provides issue dates for warrants issued during the report month for the agency's commercial and travel vouchers. This report is also available, upon request, on microfiche and - for agencies with access to the Department of Central Management Services' Central Computer Facility - on disk, tape, or cartridge upon authorization by the Office of the Comptroller.

PAYMENTS

Interest penalty payments must be processed on an Invoice-Voucher (C-13) payable to the vendor.

Interest penalty payments must be charged to the same expenditure authority account that the related goods or services is being, or was, charged. If payment for goods or services was charged to an appropriation which has since been reappropriated, the interest penalty payment should be charged to the reappropriation. Interest penalty payments are not subject to prior obligation. Therefore, "00" should be entered in the obligation number block (block 22) on the invoice-voucher.

The detail expenditure object code of 1991 should always be entered in block 18 of the voucher, regardless of the major object cited. The description block on the voucher must reference “prompt pay interest penalty” and contain the following information:

(1) Proper bill date (the date from which interest penalty is calculated);
(2) Warrant issue date (the date of payment of the bill); and
(3) the original voucher number of the voucher submitted by the Agency for payment of the bill.

EXCLUDED TYPES OF PAYMENTS

The State Prompt Payment Act applies to payments made from State funds which are appropriated by the General Assembly.

DELETED DOCUMENTS REPORT BY AGENCY AS OF 03/28/03

AGENCY: 777 NAME OF STATE AGENCY
DOCUMENT TYPE: PV4

DOCUMENT ID	LN NO	ERROR CODE	ERROR MESSAGES	VENDOR CODE	VENDOR NAME	ACCOUNTING LINE			OBJ ECT	REF PO DOCUMENT	LINE AMOUNT
300083169	00	SM46W	VENDOR IS NOT CERTIFIED	111111111	D F MORAN CO INC						
300083169	01	A604E	REF PO DOC NOT FOUND	111111111	D F MORAN CO INC	000177701	66001097	7850	6625	30053SM2083	22.065.00
300083169	01	A622E	EXT AMT > PO DIST AMT								
BATCH NUMBER:				PVTX 08 -	ATTN: MARY SMITH OB WAS DELETED ON 3/14/03						
INITIAL DATE:	03/13/03			PVTX 09 -							
				PVTX 10 -							
301242087	01			222222222	BILL JACOBS CHEVR	000177701	19000055	4200	1540		100.67
BATCH NUMBER:	T00605			PVTX 08 -	ATTN: MARY SMITH						
INITIAL DATE:	03/26/03			PVTX 09 -	DESCRIPTION SOUNDS MORE LIKE AUTO PART NOT MACHINERY ETC						
				PVTX 10 -							
301242351	00	A409E	VENDOR ON HOLD - NO TRANS	333333333	PARK RIDGE BUSINE						
301242351	01			333333333	PARK RIDGE BUSINE	000177701	19000055	4200	1302		434.50
BATCH NUMBER:	T00617			PVTX 08 -	ATTN: MARY SMITH VENDOR ON HOLD PENDING ADDITIONAL						
INITIAL DATE:	03/27/03			PVTX 09 -	DOCUMENTATION CONTACT BONNIE SLOAN 217-785-4422						
				PVTX 10 -							
301242360	01			444444444	INTERNATIONAL TRU	000177701	19000055	4200	1230		72.16
BATCH NUMBER:	T00618			PVTX 08 -	ATTN: MARY SMITH						
INITIAL DATE:	03/27/03			PVTX 09 -	INSUFFICIENT DESCRIPTION, SOUNDS LIKE AUTO PARTS						
				PVTX 10 -							
301242361	01			555555555	RADIO SHACK	000177701	19000055	4200	1399		62.98
BATCH NUMBER:	T00618			PVTX 08 -	ATTN: MARY SMITH RADIO BATTERIES SOUND MORE LIKE						
INITIAL DATE:	03/27/03			PVTX 09 -	COMMUNICATIONS SUPPLIES. IF NOT, PLEASE CLARIFY.						
				PVTX 10 -							
301242384	00	A409E	VENDOR ON HOLD - NO TRANS	666666666	DAY JOHN						
301242384	00	SM46W	VENDOR IS NOT CERTIFIED								
301242384	01			666666666	DAY JOHN	000177701	19000055	4200	1893		159.00
BATCH NUMBER:	T00619			PVTX 08 -	ATTN: MARY SMITH						
INITIAL DATE:	03/27/03			PVTX 09 -	CORRECT TIN 999999999 CORRECT NAME ALDERKS TIRE INC						
				PVTX 10 -							
301242425	01			777777777	POLACH APPRAISAL	000177701	19000055	4200	1289		500.00
BATCH NUMBER:	T00620			PVTX 08 -	ATTN: MARY SMITH						
INITIAL DATE:	03/27/03			PVTX 09 -	DESCRIPTION SOUNDS MORE LIKE PROFESSIONAL SERVICES						
				PVTX 10 -							
301242447	01			888888888	MID-TOWN PETROLEU	000177701	19000055	4200	1896		440.20
BATCH NUMBER:	T00621			PVTX 08 -	ATTN: MARY SMITH						
INITIAL DATE:	03/27/03			PVTX 09 -	DESCRIPTION SOUNDS MORE LIKE AUTO EXPENSES, NOT						
				PVTX 10 -	ELSEWHERE CLASSIFIED						

TOTAL DOCUMENT COUNT: 8

SALARY REFUND FORM PROCESSING (Exhibits 23.20.65-A and B)

PURPOSE

The Salary Refund Form is a transmittal document used for depositing money in the State Treasury, crediting the appropriation accounts and updating the employee's earnings record. The form must be accompanied by a State warrant, Treasurer's draft or university check for the amount to be redeposited. A separate salary refund form must be prepared for each salary warrant.

TIMING REQUIREMENTS

Salary refund forms accompanied by State warrants, Treasurer's drafts or checks issued by one of the State-funded Illinois educational facilities should be processed within 60 days of the issue date on the erroneous salary warrant. Since the Comptroller's Office will not process any incomplete refunds, it is imperative that monies totaling the gross to be credited are attached to the Salary Refund Form (C-65).

DISTRIBUTION

Copy 7 of the refund form is retained by the agency. The remaining copies should be sent to the Comptroller's Office with the carbon paper intact.

CONTENTS

The salary refund form must be completed as follows: (See Exhibit 23.20.65-A)

A Agency: Enter the agency name as it appeared on the original payroll voucher. Also enter the mailing address. (Enter the division, if it applies.)

B Transmittal Number and Date: Enter agency assigned Transmittal number and preparation date. (Please note that this information is for your internal agency use only.)

C Deposit Instrument Identification Type: If instrument is an advice of credit, enter a 1; a state warrant, enter a 2; a Treasurer's draft, enter a 3; a United States check, enter a 4; or a university check, enter a 5.

D Deposit Instrument Identification Number: Enter the instrument number(s).

E Enter the six digit agency assigned order number (this number should begin with the Comptroller assigned Alpha prefix and must be unique).

F Enter the Agency name.

G Enter the complete fund name.

H Enter the total amount of refund.

I Enter the fund number.

Numbered Fields

1. Enter employee's Social Security Number.
2. Enter pay code on which the erroneous payment was made.
3. Enter employee's name as it appeared on the erroneous net pay warrant.
4. Enter the last day the employee worked for your agency. If the employee is current, enter N/A.
5. Enter warrant number of the erroneous net payment.
6. Enter the trace number if the erroneous payment was made through the Electronic Funds Transfer (EFT) program. If not, enter N/A.
7. Enter the issue date of the erroneous net pay warrant.
8. Enter the voucher number of the erroneous payment.
9. Enter the pay period of the erroneous payment.
10. Enter the appropriation account code from which the erroneous payment was made.
11. Enter the fiscal year from which the erroneous payment was made.
12. Enter the detail object code to which the erroneous payment was charged.
13. Enter the gross amount that will be credited. This amount must equal the total money submitted with this report. If it does not, an explanation must be attached.
14. Enter the gross amount of the original payment even if the entire gross is not being refunded.
15. Enter the net amount of the erroneous payment that is being refunded.
16. Enter the FICA or Medicare gross being refunded. (This amount times the appropriate rate must equal the amount in 18.)
17. Enter the Federal income tax being refunded.
18. (a) Enter the OASDI portion of the FICA tax being refunded. (b) Enter the HI (Medicare) portion of the FICA tax being refunded. The amount in 16 multiplied by the applicable rate(s) must equal the total of 18(a) and 18(b).
19. Enter the amount of State income tax being refunded. The money in this field must be reclaimed from the same state as was deducted on the original payment.

19A. Enter the State code from which the money was reclaimed. This must be the same code that appeared on the erroneous payment voucher.

20. Enter the amount of retirement being refunded.

DESCRIPTION OF RECEIPT ACCOUNT STRUCTURE

Agencies will continue to use the CUSAS Receipt Account Code Structure for completing the Receipt Deposit Transmittal (C-64) Form. As of July 1, 1997, SAMS will translate the CUSAS Receipt Source/Sub-Source into the SAMS Revenue Source Code. Output Reports generated by SAMS will utilize the SAMS Receipts Account Code Structure. Descriptions of the Receipt Account Codes under CUSAS and under SAMS follow:

Agency Input:
(Use in Completing Receipt Deposit Transmittal)

CUSAS Receipt Accounts are identified by a 12-digit Receipt Code defined as follows:

```
A B B  C C C  D D D     E E E
.      .      .        .
.      .      .        .
.      .      .        .....Fund
.      .      .
.      .      .
.      .      .....Location/Sub-Source
.      .
.      .
.      .....Source
.
.
.....Agency
```

Agency — ABB - The first three digits define the depositing agency and are the same three digits used to define that agency in the appropriation/expenditure code; i.e., the first digit specifying agency group and the second and third digits specifying an agency within the group.

Source — CCC - The fourth through the sixth digits specify the source of the deposit within the agency. However, each source number is unique and not dependent upon the agency for definition.

Location/
Sub-Source DDD - The seventh through the ninth digits are used when it is necessary to define the source further. For example, if the source were inheritance tax, the sub-source would specify a county in Illinois, or if the source were the Federal Government, the sub-source would indicate a specific agency in the Federal Government. The sub-source is used solely to facilitate agency reconciliation when the source of receipts is received from more than one location or activity such as counties, institutions or bond issues.

Fund EEE - The tenth through the twelfth digits specify the fund to which the monies are to be deposited. The same code used to specify fund in the appropriation/expenditure code is used.

SAMS Output:
(Inquiry Screens/Reports generated by SAMS)

SAMS Receipt Accounts are identified by an 11-digit Receipt Code defined as follows:

ABB	CCCC	DDDD
.	.	.
.	.	.
.	.	..... Fund
.	.	
.	..... Revenue	
.	..... Source	
.		
.		
.....Agency		

Agency ABB - The first three digits define the depositing agency and are the same three digits used to define that agency in the appropriation/expenditure code; i.e., the first digit specifying agency group and the second and third digits specifying an agency within the group.

Revenue Source CCCC - The fourth through the seventh digits specify the source of the deposit within the agency.

Fund DDDD - The eighth through the eleventh digits specify the fund to which the monies are to be deposited. The same code used to specify fund in the appropriation/expenditures code is used.

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	Public Aid	103	510	478	0001	0441
Reimbursement of Audits	Reimburse Audits-Local Funds	103	510	575	0342	0442
Miscellaneous	Miscellaneous	103	861	000	0001	1121
Repayment to State for Jury Duty and Other Recoveries	Repayment to State for Jury Duty and Other Recoveries	103	877	000	0342	1228
Intergovernmental Coop. Comm.	**Intergovernmental Coop. Comm.**	**107**	**000**			
Miscellaneous	Miscellaneous	107	861	000	0001	1121
Repayment to State Pursuant to Law	Returned Petty Cash Fund	107	880	600	0001	1270
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
Federal Government	Health & Human Services	201	831	075	0269	0618
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
Private Organizations or Individuals	Royalties	201	870	050	0001	1650
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 Fund	275	818	000	0477	0580
Employees Receivable & Repayment of Refunded Contributions	Employees Receivable	275	821	000	0477	0591
Interest Paid by Members	Interest Paid by Members	275	849	000	0477	0869
Miscellaneous	Miscellaneous	275	861	000	0477	1121
Miscellaneous	Miscellaneous	275	861	000	0447	1121
Other Illinois State Agency	GA Retirement System	275	864	131	0477	1789
Sale of Investments	Sale of Investments	275	882	000	0477	1286
Judicial Inquiry Board	**Judicial Inquiry Board**	**285**	**000**			
Court Order & Anti-Trust Distributions	Court Order & Anti-Trust Distrib.	285	820	000	0001	0582
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
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	290	877	000	0614	1228
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	Public 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
Repayment to State Pursuant to Law	Repayment to State Pursuant to Law	295	880	000	0001	1243

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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**			
Contribution, State Officers Salary	Contribution, State Officers Salary	310	819	000	0001	1714
Miscellaneous	Miscellaneous	310	861	000	0001	1121
Rental Income	Executive Mansion	310	876	325	0296	1223
Private Organizations or Individuals	Private Orginizations or Indiv.	310	870	000	0947	1200
Repayment to State Pursuant to Law	Returned Petty Cash Fund	310	880	600	0001	1270
Lieutenant Governor	**Lieutenant Governor**	**330**	**000**			
Contribution-State Officer Salary	Contribution-State Officer Salary	330	819	000	0001	1714
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
Private Organizations or Individuals	Private Organiza or Indiv.	330	870	000	0924	1200
Attorney General	**Attorney General**	**340**	**000**			
Tobacco Settlement	Master Agreement	340	077	100	0001	1608
Insurance Claims Reimbursement	Insurance Claims Reimburse.	340	307	000	0988	0275
Court and Anti Trust Distributions	Court & Anti-Trust Distributions	340	820	000	0801	0582
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/Charitable Trust	340	820	025	0801	0585
Court and Anti Trust Distributions	CHA/Tenant to Tenant	340	820	050	0801	1521
Federal Government	U.S. Environ. Protection Agency	340	831	060	0001	0608
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	0801	0724
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
Fed Monies Via Other Illinois Agency	DCFS Juvenile Justice Trust Fund	340	840	911	0801	0747
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	Copying Fees	340	855	100	0001	0939
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 Natural Resources	340	864	422	0801	1151
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

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	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
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 for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0600	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0614	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0733	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	Returned Petty Cash	340	880	600	0001	1270
Repayment to State Pursuant to Law	Sale or Forfeit Property	340	880	650	0525	1277
Repayment to State Pursuant to Law	Restitutions	340	880	725	0929	1283
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	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	Ill/Michigan Canal	350	410	026	0185	1444
Motor Vehicle Licenses	Ill/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	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	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	Teacher Scholarships	350	410	090	0185	1697
Motor Vehicle Licenses	Teacher Scholarships	350	410	090	0753	1697

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Motor Vehicle Licenses	Pan Hellenic Licenses	350	410	110	0185	1804
Motor Vehicle Licenses	Pan Hellenic Licenses	350	410	110	0584	1804
Motor Vehicle Licenses	Park Dist. Youth Prg. Licenses	350	410	120	0185	1805
Motor Vehicle Licenses	Park Dist. Youth Prg. Licenses	350	410	120	0585	1805
Motor Vehicle Licenses	Hospice Licenses	350	410	130	0185	1806
Motor Vehicle Licenses	Hospice Licenses	350	410	130	0586	1806
Motor Vehicle Licenses	Prof. Sprots Teams Licenses	350	410	140	0185	1807
Motor Vehicle Licenses	Prof. Sprots Teams Licenses	350	410	140	0587	1807
Motor Vehicle Licenses	Violence Prevention Licenses	350	410	150	0184	0330
Motor Vehicle Licenses	Violence Prevention Licenses	350	410	150	0185	0330
Motor Vehicle Licenses	September 11th Licenses	350	410	160	0185	1808
Motor Vehicle Licenses	September 11th Licenses	350	410	160	0588	1808
Motor Vehicle Licenses	Stop Neuroblastoma Licenses	350	410	170	0185	1809
Motor Vehicle Licenses	Stop Neuroblastoma Licenses	350	410	170	0590	1809
Motor Vehicle Licenses	Wildlife Prairie License	350	410	200	0185	1312
Motor Vehicle Licenses	Wildlife Prairie License	350	410	200	0504	1312
Motor Vehicle Licenses	Sportsman Series License	350	410	210	0185	1313
Motor Vehicle Licenses	Sportsman Series License	350	410	210	0391	1313
Motor Vehicle Licenses	US Veterans License	350	410	310	0185	1314
Motor Vehicle Licenses	Silver Star Plates	350	410	313	0185	1658
Motor Vehicle Licenses	Vietnam Veterans Plates	350	410	315	0185	1659
Motor Vehicle Licenses	WW II Veterans Plates	350	410	317	0185	1660
Motor Vehicle Licenses	Organ Donor Awareness	350	410	319	0185	1661
Motor Vehicle Licenses	Organ Donor Awareness	350	410	319	0716	1661
Motor Vehicle Licenses	POW License Plates	350	410	323	0185	1798
Motor Vehicle Licenses	Pet Friendly Licenses	350	410	100	0185	1753
Motor Vehicle Licenses	West Point Bicentennial	350	410	321	0185	1752
Motor Vehicle Licenses	Pet Friendly Licenses	350	410	100	0764	1753
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
Unclaimed Assets	Unclaimed Assets	350	610	000	0001	0518
Uniform Commercial Index Code	Uniform Comm Index Code	350	615	000	0001	0520
Uniform Commercial Index Code	Uniform Comm Index Code	350	615	000	0483	0520
Federal Government	Education, Department of	350	831	058	0176	0607
Federal Government	Education, Department of	350	831	058	0470	0607
Federal Government	Transportation	350	831	180	0176	0643
Fed. Monies via Other State	Fed. Monies via Other State	350	837	000	0470	1381
Federal Program Income	Federal Program Income	350	842	000	0011	0764
Fines, Penalties or Violations	Fines/Penalty or Violations	350	843	000	0044	0780
Fines, Penalties or Violations	Circuit Clerk	350	843	910	0374	0821
Fines, Penalties or Violations	Circuit Clerk	350	843	910	0759	0821
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Certificate of Title	350	855	080	0011	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	Hearing Fees	350	855	269	0732	1696
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
Licenses, Fees or Registrations	SOS Police Services Fees	350	855	726	0759	1802
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	Human Services	350	864	462	0295	1155
Other Illinois State Agency	Historic Preservtion Agency	350	864	541	0295	1167
Other Illinois State Agency	Motor Vehicle Theft Prevent	350	864	546	0295	1168
Other Illinois State Agency	State Board of Education	350	864	586	0295	1172
Other Illinois State Agency	University of Illinois	350	864	676	0295	1182
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
Rental Income	Concession Income	350	876	250	0001	1222
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
Reimb. Cost incurred for Federal Govt.	Reim/Cost on Behalf of Other	350	878	150	0011	1235
Repayment to State Pursuant to Law	Returned Petty Cash Fund	350	880	600	0011	1270
Repayment to State Pursuant to Law	Restitutions	350	880	725	0295	1283
Subscription or Publication Sales	Subscription or Publication	350	888	000	0155	1289
State Comptroller	**State Comptroller**	**360**	**000**			
Burial Trust	Burial Trust	360	055	000	0543	0045
Burial Trust	Burial Trust	360	055	000	0001	0045
Cemetary Care	Cemetary 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
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	0827	0384

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0543	0647
Fines, Penalties or Violations	Cemeteries & Burial Trust	360	843	018	0001	0785
Investment Income	Investment Income	360	852	000	0204	0870
Licenses, Fees or Registrations	Cemetary-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	0543	0938
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
Repayment to State Pursuant to Law	Restitutions	360	880	725	0096	1283
Repayment to State Pursuant to Law	Restitutions	360	880	725	0543	1283
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
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-Cumberlan	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	Civic Center Bonds	370	387	556	0625	1669
Matured/ Unredeemed Bonds & Coupons	Mature/Unredeemed Bonds 971	370	387	971	0625	1467
Rental Income	Rental Income	370	523	000	0331	0455
Short Term Borrowing	Short Term Borrowing	370	552	000	0001	1749
Short Term Borrowing	Short Term Borrowing	370	552	000	0278	1749
Short Term Borrowing	Short Term Borrowing	370	552	000	0345	1749
Unclaimed Assets	Unclaimed Assets	370	610	000	0001	0518
Unclaimed Assets	Unclaimed Assets	370	610	000	0054	0518
Unclaimed Assets	Unclaimed Assets	370	610	000	0482	0518
Accrued Interest on Bond Issue	Accrued Interest on Bond Sale	370	802	000	0101	0570
Accrued Interest on Bond Issue	Accrued Interest on Bond Sale	370	802	000	0105	0570
Accrued Interest on Bond Issue	Accrued Interest on Bond Sale	370	802	000	0970	0570
Accrued Interest on Bond Issue	Illinois First-Oct 99	370	802	010	0101	1606
Accrued Interest on Bond Issue	Short Term Borrowing	370	802	020	0101	1750
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0101	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0141	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0143	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0270	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0551	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0553	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0554	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0556	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Bond Issue Proceeds	Refunding Bond Issue Proceeds	370	803	020	0101	1800
Bond Issue Proceeds	Refunding Bond Issue Proceeds	370	803	020	0971	1800
Bond Issue Proceeds	Excess Bond Issue Proceeds	370	803	030	0101	1801
Contributions from State Officers	GA Members	370	819	101	0001	0581
Fines, Penalties or Violations	Fines, Penalties 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	0744	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	Build IL Escrow Account	370	846	010	0001	1680
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
Investment Income	Investment Income	370	852	000	0093	0870
Investment Income	Investment Income	370	852	000	0096	0870
Investment Income	Investment Income	370	852	000	0098	0870
Investment Income	Investment Income	370	852	000	0111	0870
Investment Income	Investment Income	370	852	000	0116	0870
Investment Income	Investment Income	370	852	000	0117	0870
Investment Income	Investment Income	370	852	000	0119	0870
Investment Income	Investment Income	370	852	000	0123	0870
Investment Income	Investment Income	370	852	000	0124	0870
Investment Income	Investment Income	370	852	000	0126	0870
Investment Income	Investment Income	370	852	000	0137	0870
Investment Income	Investment Income	370	852	000	0138	0870
Investment Income	Investment Income	370	852	000	0139	0870
Investment Income	Investment Income	370	852	000	0145	0870
Investment Income	Investment Income	370	852	000	0146	0870
Investment Income	Investment Income	370	852	000	0147	0870
Investment Income	Investment Income	370	852	000	0151	0870
Investment Income	Investment Income	370	852	000	0154	0870

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Investment Income	Investment Income	370	852	000	0156	0870
Investment Income	Investment Income	370	852	000	0158	0870
Investment Income	Investment Income	370	852	000	0190	0870
Investment Income	Investment Income	370	852	000	0193	0870
Investment Income	Investment Income	370	852	000	0195	0870
Investment Income	Investment Income	370	852	000	0203	0870
Investment Income	Investment Income	370	852	000	0205	0870
Investment Income	Investment Income	370	852	000	0210	0870
Investment Income	Investment Income	370	852	000	0213	0870
Investment Income	Investment Income	370	852	000	0214	0870
Investment Income	Investment Income	370	852	000	0218	0870
Investment Income	Investment Income	370	852	000	0235	0870
Investment Income	Investment Income	370	852	000	0243	0870
Investment Income	Investment Income	370	852	000	0244	0870
Investment Income	Investment Income	370	852	000	0247	0870
Investment Income	Investment Income	370	852	000	0257	0870
Investment Income	Investment Income	370	852	000	0258	0870
Investment Income	Investment Income	370	852	000	0259	0870
Investment Income	Investment Income	370	852	000	0260	0870
Investment Income	Investment Income	370	852	000	0261	0870
Investment Income	Investment Income	370	852	000	0265	0870
Investment Income	Investment Income	370	852	000	0270	0870
Investment Income	Investment Income	370	852	000	0274	0870
Investment Income	Investment Income	370	852	000	0281	0870
Investment Income	Investment Income	370	852	000	0286	0870
Investment Income	Investment Income	370	852	000	0288	0870
Investment Income	Investment Income	370	852	000	0293	0870
Investment Income	Investment Income	370	852	000	0325	0870
Investment Income	Investment Income	370	852	000	0329	0870
Investment Income	Investment Income	370	852	000	0336	0870
Investment Income	Investment Income	370	852	000	0337	0870
Investment Income	Investment Income	370	852	000	0338	0870
Investment Income	Investment Income	370	852	000	0340	0870
Investment Income	Investment Income	370	852	000	0344	0870
Investment Income	Investment Income	370	852	000	0345	0870
Investment Income	Investment Income	370	852	000	0348	0870
Investment Income	Investment Income	370	852	000	0353	0870
Investment Income	Investment Income	370	852	000	0362	0870
Investment Income	Investment Income	370	852	000	0391	0870
Investment Income	Investment Income	370	852	000	0431	0870
Investment Income	Investment Income	370	852	000	0441	0870
Investment Income	Investment Income	370	852	000	0457	0870
Investment Income	Investment Income	370	852	000	0473	0870
Investment Income	Investment Income	370	852	000	0477	0870
Investment Income	Investment Income	370	852	000	0479	0870
Investment Income	Investment Income	370	852	000	0481	0870
Investment Income	Investment Income	370	852	000	0502	0870
Investment Income	Investment Income	370	852	000	0504	0870
Investment Income	Investment Income	370	852	000	0514	0870
Investment Income	Investment Income	370	852	000	0520	0870
Investment Income	Investment Income	370	852	000	0546	0870
Investment Income	Investment Income	370	852	000	0548	0870
Investment Income	Investment Income	370	852	000	0557	0870
Investment Income	Investment Income	370	852	000	0569	0870
Investment Income	Investment Income	370	852	000	0573	0870
Investment Income	Investment Income	370	852	000	0574	0870

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Investment Income	Investment Income	370	852	000	0577	0870
Investment Income	Investment Income	370	852	000	0581	0870
Investment Income	Investment Income	370	852	000	0595	0870
Investment Income	Investment Income	370	852	000	0614	0870
Investment Income	Investment Income	370	852	000	0628	0870
Investment Income	Investment Income	370	852	000	0663	0870
Investment Income	Investment Income	370	852	000	0650	0870
Investment Income	Investment Income	370	852	000	0663	0870
Investment Income	Investment Income	370	852	000	0664	0870
Investment Income	Investment Income	370	852	000	0665	0870
Investment Income	Investment Income	370	852	000	0669	0870
Investment Income	Investment Income	370	852	000	0685	0870
Investment Income	Investment Income	370	852	000	0702	0870
Investment Income	Investment Income	370	852	000	0712	0870
Investment Income	Investment Income	370	852	000	0718	0870
Investment Income	Investment Income	370	852	000	0720	0870
Investment Income	Investment Income	370	852	000	0728	0870
Investment Income	Investment Income	370	852	000	0729	0870
Investment Income	Investment Income	370	852	000	0733	0870
Investment Income	Investment Income	370	852	000	0738	0870
Investment Income	Investment Income	370	852	000	0739	0870
Investment Income	Investment Income	370	852	000	0740	0870
Investment Income	Investment Income	370	852	000	0741	0870
Investment Income	Investment Income	370	852	000	0746	0870
Investment Income	Investment Income	370	852	000	0750	0870
Investment Income	Investment Income	370	852	000	0752	0870
Investment Income	Investment Income	370	852	000	0755	0870
Investment Income	Investment Income	370	852	000	0786	0870
Investment Income	Investment Income	370	852	000	0787	0870
Investment Income	Investment Income	370	852	000	0788	0870
Investment Income	Investment Income	370	852	000	0789	0870
Investment Income	Investment Income	370	852	000	0795	0870
Investment Income	Investment Income	370	852	000	0796	0870
Investment Income	Investment Income	370	852	000	0801	0870
Investment Income	Investment Income	370	852	000	0802	0870
Investment Income	Investment Income	370	852	000	0812	0870
Investment Income	Investment Income	370	852	000	0823	0870
Investment Income	Investment Income	370	852	000	0841	0870
Investment Income	Investment Income	370	852	000	0850	0870
Investment Income	Investment Income	370	852	000	0868	0870
Investment Income	Investment Income	370	852	000	0869	0870
Investment Income	Investment Income	370	852	000	0882	0870
Investment Income	Investment Income	370	852	000	0888	0870
Investment Income	Investment Income	370	852	000	0900	0870
Investment Income	Investment Income	370	852	000	0902	0870
Investment Income	Investment Income	370	852	000	0907	0870
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	0940	0870
Investment Income	Investment Income	370	852	000	0942	0870
Investment Income	Investment Income	370	852	000	0943	0870
Investment Income	Investment Income	370	852	000	0953	0870

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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 Bank Note	370	852	113	0001	1356
Investment Income	Fed Farm Credit Disc Note	370	852	114	0001	1357
Investment Income	Fed Farm Credit Disc Note	370	852	114	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
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	Evergreen Money Market Fund	370	852	132	0001	1782
Investment Income	Trias Capital Money Market	370	852	133	0001	1522
Investment Income	Money Market Reg. - FIT	370	852	134	0001	1718
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	IL Funds-Toll Highway Escrow	370	852	150	0455	0901
Investment Income	Public Investment Pool-Reg	370	852	150	0557	0901
Investment Income	Public Investment Pool-Reg	370	852	150	0668	0901
Investment Income	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	IPTIP Prime Fund Regular	370	852	153	0001	1652
Investment Income	INB Clearing Money Market	370	852	154	0001	1648
Investment Income	IL Funds Clearing MMF	370	852	155	0001	1692
Investment Income	IPTIP Clearing Prime	370	852	156	0001	1717
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	Victory Federal MMF Interest	370	852	162	0001	1795
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	State of Israel Bonds	370	852	215	0001	1783
Investment Income	Farm Credit Bank Bonds	370	852	216	0001	0907
Investment Income	Civic Center Bond Proceeds	370	852	217	0001	0908
Investment Income	FFCB Placement (LT)	370	852	220	0001	1698
Investment Income	Real Estate Recovery Fund	370	852	629	0849	0911
Investment Income	Real Estate Recovery Fund	370	852	629	0850	0911
Investment Income	Budget Stabilization Fund	370	852	686	0001	1693
Investment Income	State Lottery Fund	370	852	711	0412	0912
Investment Income	University Payroll/IPTIP	370	852	850	0001	1440
Investment Income	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	Licenses, Fees or Registrations	370	855	000	0769	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 Arbitra/St.Clair	370	855	408	0262	1008
Licenses, Fees or Registrations	Mandatory Arbitrat/McHenry	370	855	411	0262	1010
Licenses, Fees or Registrations	Mandatory Arbitration/Kane	370	855	413	0262	1012
Licenses, Fees or Registrations	Mandatory Arbitration/Will	370	855	414	0262	1013
Licenses, Fees or Registrations	Mandatory Arbitration/Henry	370	855	451	0262	1617
Licenses, Fees or Registrations	Mandatory Arbitration/Mercer	370	855	452	0262	1618
Licenses, Fees or Registrations	Mandatory Arbitration/Rock Island	370	855	453	0262	1619

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Mandatory Arbitration/Whiteside	370	855	454	0262	1620
Licenses, Fees or Registrations	IPTIP	370	855	493	0195	1052
Licenses, Fees or Registrations	Mandatory Arbitration/Ford County	370	855	802	0262	1099
Licenses, Fees or Registrations	Mandatory Arbitr./McLean County	370	855	812	0262	1100
Licenses, Fees or Registrations	Circuit Clerk	370	855	910	0714	1452
Miscellaneous	Miscellaneous	370	861	000	0001	1121
Miscellaneous	Miscellaneous	370	861	000	0054	1121
Miscellaneous	Miscellaneous	370	861	000	0482	1121
Private Organizations or Individuals	Private Organizations or Individuals	370	870	000	0001	1200
Repayment to State for Jury Duty and Other Recoveries	Reim/Jury Duty & Recoveries	370	877	000	0001	1228
Repayment to State for Jury Duty and Other Recoveries	Reim/Jury Duty & Recoveries	370	877	000	0195	1228
Repayment to State Pursuant to Law	Repay. to State Pursuant to Law	370	880	000	0001	1243
Repayment to State Pursuant to Law	Repay. to State Pursuant to Law	370	880	000	0054	1243
Repayment to State Pursuant to Law	G.O. Bond Escrow	370	880	045	0101	1704
Repayment to State Pursuant to Law	Grantee Interest Income	370	880	065	0614	1247
Repayment to State Pursuant to Law	Returned Petty Cash Fund	370	880	600	0001	1270
Repayment to State Pursuant to Law	Excess Cash	370	880	625	0001	1274
Repayment to State Pursuant to Law	Excess Cash	370	880	625	0337	1274
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	Alcohol & Sub Abuse Block Grant	402	840	013	0830	0705
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
Other State Agencies	General Revenue Fund	402	864	001	0830	1128
Other State Agencies	Tobacco Settlement	402	864	733	0830	1754
Private Organizations or Individuals	Private Org. or Indiv.	402	870	000	0830	1200
Repayment to State Pursuant to Law	Returned Petty Cash Fund	402	880	600	0001	1270
Repayment to State Pursuant to Law	Restitutions	402	880	725	0001	1283
Department of Agriculture	**Dept. of Agriculture**	**406**	**000**			
Agriculture Industry Regulation	Agriculture Industry Reg	406	100	000	0001	0063
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 State Fair	406	145	000	0045	0088
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Loan Repayments	Loan Repayments	406	355	000	0826	0295
Meat Poultry and Livestock	Meat Poultry Livestock	406	390	000	0001	0311
Program Income	Advertising Sales	406	472	010	0045	0396
Program Income	Advertising Sales	406	472	010	0438	0396
IL State Fair, Springfield	IL State Fair, Springfield	406	575	000	0438	0502
State Fair Operations	Mega Pass Purchase	406	575	150	0438	0503
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	APA Gate Admissions	406	575	207	0438	1630
State Fair Operations	Entry Fees/Fair	406	575	231	0438	0506
State Fair Operations	St Fair Operations-Western	406	575	232	0438	0507
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	USDA/Food & Drug Admin.	406	831	010	0369	0594
Federal Government	Agriculture, Department of	406	831	010	0439	0594
Federal Government	Agriculture, Department of	406	831	010	0440	0594
Federal Government	Agriculture, Department of	406	831	010	0476	0594
Federal Government	Agriculture, Department of	406	831	010	0651	0594
Federal Government	Agriculture, Department of	406	831	010	0826	0594
Federal Government	Farmer Home Admin. (FmHA)	406	831	015	0826	1675
Federal Government	Environmental Protection Agn	406	831	060	0063	0608
Federal Government	Environmental Protection Agn	406	831	060	0689	0608
Federal Monies via Other State	Federal Monies via Other State	406	837	000	0826	1381
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
Fund Transfers	Capital Development Fund	406	846	141	0609	1471
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	0631	0964
Licenses, Fees or Registrations	Late Filing Fees	406	855	225	0708	0964
Licenses, Fees or Registrations	Late Filing Fees	406	855	225	0709	0964
Licenses, Fees or Registrations	Fertilizer Inspection Fund	406	855	242	0290	0969
Licenses, Fees or Registrations	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	Private Organiza or Indiv	406	870	000	0651	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**			

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Carrier Refunds	Carrier Refunds	416	133	020	0907	0072
Group Insurance Premium	Insurance Premium-Employees	416	233	100	0457	0118
Group Insurance Premium	Insurance Prem-Self Insure	416	233	100	0907	0118
Group Insurance Premium	Ins Premium-Local Government	416	233	150	0193	0119
Group Insurance Premium	Ins Prem-Optional Life	416	233	200	0457	0120
Group Insurance Premium	Ins Premium-HMO	416	233	200	0907	0120
Group Insurance Premium	Ins Prem-Optional Life/Univ	416	233	300	0457	0121
Group Insurance Premium	Insurance Premium-Dental	416	233	300	0907	0121
Group Insurance Premium	SURS Member Payment	416	233	610	0577	1550
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
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-Retirememt 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
Payroll Deductions	Commuting Expense	416	445	200	0202	1673
Payroll Deductions	Parking Expense	416	445	250	0202	1674
Public Utility Tax	Wireless 911 Surcharge	416	480	650	0612	1635
Public Utility Tax	Wireless 911 Surcharge	416	480	650	0613	1635
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
Sale of Land & Structures	Sale of Land & Structures	416	540	000	0001	0471
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	Federal Government	416	831	000	0303	1748
Federal Government	Federal Government	416	831	000	0304	1748
Federal Government	Federal Government	416	831	000	0308	1748
Federal Government	Federal Government	416	831	000	0312	1748
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	Local Illinois Governmental Units	416	858	000	0303	1114
Local Illinois Governmental Units	Local Illinois Governmental Units	416	858	000	0304	1114
Local Illinois Governmental Units	Local Illinois Governmental Units	416	858	000	0308	1114

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Local Illinois Governmental Units	Local Illinois Governmental Units	416	858	000	0312	1114
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	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	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	Private Organiza or Indiv	416	870	000	0303	1200
Private Organizations or Individuals	Private Organiza or Indiv	416	870	000	0308	1200
Private Organizations or Individuals	Private Organiza or Indiv	416	870	000	0312	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
Private Organizations or Individuals	Private Org. or Individuals	416	870	000	0304	1200
Rental Income	Building and Space Rentals	416	876	200	0001	1221
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
Repayment of Scholarships	Repayment of Scholarships	418	525	000	0094	1489
Federal Government	Corp for National Service	418	831	054	0566	0603
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. Monies Via Other IL Agency	418	837	000	0566	1381
Fed Monies Via Other Illinois Agency	U.S. Public Health Services	418	840	063	0566	0707
Fed Monies Via Other Illinois Agency	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
Fund Transfer	Medical Center District	418	846	006	0001	1857
License, Fees or Registrations	Training	418	855	633	0094	1713
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Repayment to State Pursuant to Law	Involuntary Withholding Collections	418	880	015	0001	1810
Repayment to State Pursuant to Law	Involuntary Withholding Collections	418	880	015	0220	1810
Reimbursement	Reimb.-Locally Held Funds	418	890	123	0001	1788
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
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	0387	0608
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	0636	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	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	0636	1381
Fed Monies Via Other State	Council of Great Lakes Gov	420	837	025	0820	0700
Fed Monies Via Other State	University of Nevada	420	837	150	0636	1646

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Grantee Interest Income	420	841	150	0343	0760
Federal Program Income	Grantee Interest Income	420	841	150	0870	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
Licenses, Fees or Registrations	Tourism Promo. Prod. & Services	420	855	014	0984	1738
Licenses, Fees or Registrations	Advertising	420	855	015	0984	0920
Licenses, Fees or Registrations	Conference Fees	420	855	097	0387	0937
Licenses, Fees or Registrations	Economic Research & Info	420	855	152	0023	0951
Licenses, Fees or Registrations	Renewable Energy Resource	420	855	518	0925	1443
Miscellaneous	Miscellaneous	420	861	000	0001	1121
Other Illinois State Agency	General Revenue	420	864	001	0552	1128
Other Illinois State Agency	General Revenue	420	864	001	0984	1128
Other Illinois State Agency	Solid Waste Management	420	864	078	0017	1134
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	0552	1200
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0636	1200
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0770	1200
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	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
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	0387	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
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	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0969	1240
Repayment to State Pursuant to Law	Repay to State Pursuant to Law	420	880	000	0001	9012
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	422	540	000	0001	0471
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
Surety Bond Forfeitures	Surety Bond Forfeitures	422	597	000	0147	0515
Surety Bond Forfeitures	Surety Bond Forfeitures	422	597	000	0905	0515
Waterways	Waterways	422	643	000	0001	0524
Water Survey	Water Survey	422	645	000	0001	0525
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	0894	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Federal Government	FEMA Grant 1368	422	831	667	0962	1702
Federal Monies Via Other State or Organization	Fed. Monies Via Other State or Org.	422	837	000	0041	1381
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	0991	0708
Fed Monies Via Other Illinois Agency	US Environmental Protection	422	840	065	0884	0708
Fed Monies Via Other Illinois Agency	US Environmental Protection	422	840	065	0894	0708
Fed Monies Via Other Illinois Agency	Road Fund/I.S.T.E.A.	422	840	011	0962	0704
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
Fed Monies Via Other Illinois Agency	Federal Aid Disaster	422	840	491	0962	0725
Fed Monies Via Other Illinois Agency	ISP Federal Projects Fund	422	840	904	0894	1573
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
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	0878	0821
Fines, Penalties or Violations	Circuit Clerk	422	843	910	0905	0821
Fines, Penalties or Violations	Circuit Clerk	422	843	910	0909	0821
Fines, Penalties or Violations	Circuit Clerk	422	843	910	0931	0821
Fines, Penalties or Violations	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Access Fees	422	855	018	0574	1679
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	Conference Fees	422	855	097	0573	0937
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
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	General Revenue Fund	422	864	001	0884	1128
Other Illinois State Agency	Road Fund	422	864	011	0041	1129
Other Illinois State Agency	Road Fund	422	864	011	0884	1129
Other Illinois State Agency	Solid Waste Management	422	864	078	0884	1134
Other Illinois State Agency	Water Pollution Revolving	422	864	270	0884	1681
Other Illinois State Agency	DCEO	422	864	420	0884	1150
Other Illinois State Agency	EPA Trust Fund Commission	422	864	531	0884	1165
Other Illinois State Agency	Board of Higher Education	422	864	601	0884	1621
Other Illinois State Agency	State Board of Education	422	864	586	0884	1172
Other Illinois State Agency	Fund for Illinois Future	422	864	611	0884	1624
Other Illinois State Agency	Hazardous Waste Fund	422	864	828	0831	1375
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0137	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	0146	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	0299	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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Lawrence Correctional Center	426	025	074	0001	1685
Adult Institutions	Sheridan Correctional Center	426	025	078	0001	0022
Adult Institutions	Stateville Correctional Center	426	025	082	0001	0023
Adult Institutions	Pinckneyville Correctional Center	426	025	083	0001	1567
Adult Institutions	Robinson Correctional Center	426	025	084	0001	0024
Adult Institutions	Vandalia Correctional Center	426	025	086	0001	0025
Adult Institutions	E. Moline Correctional Ctr	426	025	089	0001	0026
Adult Institutions	Vienna Correctional Center	426	025	090	0001	0027
Adult Institutions	Shawnee Correctional Center	426	025	091	0001	0028
Adult Institutions	Tamms Correctional Center	426	025	092	0001	0029
Adult Institutions	Taylorville Correctional Ctr	426	025	093	0001	0030
Adult Institutions	Thomson Correctional Center	426	025	095	0001	1686
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
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 Kewanee	426	330	029	0001	1671
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Rmbrsmt for Exp of Incarc Persons	Medicaid	426	512	320	0523	1715
Rmbrsmt for Exp of Incarc Persons	Epidemiological Study	426	512	350	0523	0448
Rmbrsmt for Exp of Incarc Persons	Reim-Library Card Copies	426	512	360	0523	0449
Rmbrsmt for Exp of Incarc Persons	Other Inmate Cost Recove	426	512	399	0523	0450
Rmbrsmt for Exp of Incarc Persons	College Credit Hours	426	512	400	0523	1406
Rmbrsmt for Exp of Incarc Persons	Recovered Workers Comp	426	512	700	0523	0451
Telephone Commissions	Telephone Commission	426	598	000	0523	1737
Federal Government	U.S. Dept. of Commerce	426	831	050	0523	0600
Federal Government	Energy, Department of	426	831	065	0523	0610
Federal Government	Justice, Department of	426	831	110	0523	0629
Federal Government	Department of Labor	426	831	120	0523	0630
Federal Government	Nat'l Inst of Corrections	426	831	148	0523	0638
Federal Government	Social Security Administration	426	831	192	0523	1580
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	ICJIA Trust Fund	426	840	488	0523	0724
Fed Monies Via Other Illinois Agency	Criminal Justice Info. Auth.	426	840	546	0523	1423
Fed Monies Via Other Illinois Agency	SBE Federal Dept of Ed	426	840	561	0523	0728
Fed Monies Via Other Illinois Agency	IEMA-FEMA	426	840	588	0001	1790
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	ICCB Adult Education Fund	426	840	692	0523	1744
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
Other Illinois State Agency	General Revenue Fund	426	864	001	0523	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	Human Services	426	864	444	0523	1466
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
Other Illinois State Agency	IL Comm. College Board	426	864	684	0523	1642
Other Illinois State Agency	Violent Crime Victims	426	864	929	0523	1186
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	U. S. Dept. of Education	427	831	058	0052	0607
Federal Government	Labor,Department of	427	831	120	0052	0629
Federal Government	Reed Act	427	831	151	0052	1651
Fed Monies Via Other Illinois Agency	ISBE Fed. Dept. of Labor	427	840	392	0052	0719
Fed Monies Via Other Illinois Agency	SBE Fed. Dept. of Education	427	840	561	0052	0728
Fed Monies Via Other Illinois Agency	Job Training Partnership Act	427	840	913	0052	0748
Federal Program Income	Conference Fees	427	841	090	0052	0756
Fines, Penalties or Violations	Fines, Penalties or Violations	427	843	000	0052	0780
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
Licenses, Fees or Registrations	Users Fees	427	855	718	0052	1092
Local Illinois Governmental Units	Local IL Governmental Units	427	858	000	0052	1114
Miscellaneous	Miscellaneous	427	861	000	0052	1121
Other Illinois State Agency	General Revenue Fund	427	864	001	0052	1128

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Other Illinois State Agency	Human Services	427	864	444	0052	1466
Other Illinois State Agency	Public Aid	427	864	478	0052	1158
Other Illinois State Agency	State Board of Education	427	864	586	0052	1172
Other States	Other States	427	867	000	0052	1194
Reimb. Cost incurred for Federal Govt.	Reimb. Cost incurred for Fed. Gov.	427	878	000	0052	1234
Repayment to State Pursuant to Law	Return Petty Cash Fund	427	880	600	0052	1270
Subscription or Publication Sales	Subscription or Publication Sales	427	888	000	0052	1289
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
Fines, Penalties or Violations	Fines, Penalties or Violations	442	843	000	0001	0780
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 Government	Misc Collection-Central Office	444	220	015	0001	0115
General Government	Misc. Collection-Grants	444	220	020	0001	0117
General Government	Misc. Collection-Grants	444	220	020	0050	0117
General Government	Misc. Collection-Grants	444	220	020	0921	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	Sexually Violent Program	444	305	041	0001	1645
Institutions	H.Douglas Singer MH/DD Ctr	444	305	044	0001	0261
Institutions	Waukegan Development Center	444	305	045	0001	0262
Institutions	John J. Madden MH/DD Center	444	305	054	0001	0263
Institutions	Warren G. Murray MH/DD 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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Institutions	Jacksonville MH/DD Center	444	305	069	0001	0268
Institutions	Andrew McFarland MH/DD Ctr	444	305	074	0001	0269
Institutions	Samuel H. Shapiro MH/DD Ctr.	444	305	079	0001	0270
Institutions	William W. Fox MH/DD Center	444	305	088	0001	0272
Institutions	Elizabeth Ludeman MH/DD Ctr	444	305	095	0001	0273
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
Federal Government	USDA-Multi Grants	444	831	010	0921	0594
Federal Government	U.S. Dept. of Commerce	444	831	050	0592	0600

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	US Dept. of Education	444	831	058	0081	0607
Federal Government	US Dept. of Education	444	831	058	0502	0607
Federal Government	US Dept. of Education	444	831	058	0592	0607
Federal Government	US Dept. of Education	444	831	058	0646	0607
Federal Government	Fed. Emergency Mgmt. Agency	444	831	068	0592	0613
Federal Government	Health & Human Services	444	831	075	0001	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	Housing & Urban Development	444	831	090	0592	0624
Federal Government	Housing & Urban Development	444	831	090	0408	0624
Federal Government	Justice, Department of	444	831	110	0911	0629
Federal Government	Justice/Court Restitutions	444	831	111	0646	1611
Federal Government	Dept. of Labor	444	831	120	0408	0630
Federal Government	Nat. Comm. Serv. Grant	444	831	133	0343	0634
Federal Government	Nat. Comm. Serv. Grant	444	831	133	0408	0634
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 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 Administration	444	831	776	0001	0670
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
Federal Government	Federal Monies-TANF Grant	444	831	876	0347	1393
Fed Reimb. Portion 421 Fund	Food Stamp Administration	444	832	710	0001	0687
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0001	1381
Federal Monies Via Other State Or Org.	Fed Monies/Other States	444	837	000	0592	1381
Federal Monies Via Other State Or Org.	Gallaudet University	444	837	058	0592	1667
Federal Monies Via Other State Or Org.	Gallaudet University	444	837	058	0798	1667
Federal Monies Via Other State Or Org.	Mathematica Policy & Research	444	837	160	0347	1703
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	Title III Soc. Sec. & Emp. Svcs.	444	840	052	0408	0706
Fed Monies Via Other Illinois Agency	U.S. Public Health Services	444	840	063	0592	0707
Fed Monies Via Other Illinois Agency	U.S. Public Health Services	444	840	063	0873	0707
Fed Monies Via Other Illinois Agency	Vocational Ed Fund	444	840	081	0592	0710
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 Medicaid Matching	444	840	355	0592	1530
Fed Monies Via Other Illinois Agency	U.S. Dept. of Labor, ISBE	444	840	392	0347	0719
Fed Monies Via Other Illinois Agency	Special Purposes Trust	444	840	408	0063	0720
Fed Monies Via Other Illinois Agency	SBE Fed. Dept. of Agriculture	444	840	410	0001	0721
Fed Monies Via Other Illinois Agency	SBE Fed. Dept. of Agriculture	444	840	410	0592	0721
Fed Monies Via Other Illinois Agency	SBE Fed. Dept. of Agriculture	444	840	410	0798	0721
Fed Monies Via Other Illinois Agency	Library Services Fund	444	840	470	0592	0723
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	0646	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	DHS Federal Project Fund	444	840	592	0502	1531
Fed Monies Via Other Illinois Agency	DHS Federal Project Fund	444	840	592	0798	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	0081	0827
Fund Transfers	GRF Transfer	444	846	001	0502	0827
Fund Transfers	GRF Transfer	444	846	001	0671	0827
Fund Transfers	GRF Transfer	444	846	001	0672	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Alcohol & Substance Abuse	444	846	646	0001	1701
Fund Transfers	DMH/DD Federal Projects	444	846	662	0592	1492
Fund Transfers	PH Special State Projects	444	846	798	0592	1636
Fund Transfers	Public Health Fed. Projects	444	846	838	0592	1355
Fund Transfers	Rehab. Svs Elem. & Sec. Ed	444	846	896	0592	1637
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	Parent Fees	444	855	449	0502	1690
Licenses, Fees or Registrations	Triplicate Prescript Blank	444	855	635	0001	1088
Local Illinois Governmental Units	Local Illinois Governmental Units	444	858	000	0690	1114
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	General Revenue Fund	444	864	001	0495	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	Housing Development Auth.	444	864	551	0690	1746
Other Illinois State Agency	State Board of Education	444	864	561	0798	1172
Other Illinois State Agency	State Board of Education	444	864	586	0001	1172
Other Illinois State Agency	State Board of Education	444	864	586	0347	1172
Other Illinois State Agency	State Board of Education	444	864	586	0408	1172
Other Illinois State Agency	State Board of Education	444	864	586	0502	1172
Other Illinois State Agency	State Board of Education	444	864	586	0592	1172
Other Illinois State Agency	State Board of Education	444	864	586	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
Other Illinois State Agency	Fund for Illinois First	444	864	611	0690	1624
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	0387	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	444	879	000	0001	1240
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	0592	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
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
Self Insurers Assessments	Surety Bonds	446	565	020	0401	0500
Self Insurers Assessments	Surety Bonds	446	565	020	0739	0500
Federal Government	Health and Human Services	446	831	075	0673	0618
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
Repayment to State for Jury Duty and Personal Phone Calls	Repayment to State for Jury Duty and Personal Phone Calls	446	877	000	0396	1228
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
Federal Government	Environmental Protection Agency	452	831	060	0724	0608

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Rental Income	Rental Income	458	523	000	0711	0455
Investment Income	Int. Income-First State Money Mkt.	458	852	105	0412	1796
Investment Income	Interest Income-State Lottery	458	852	105	0978	0883
Investment Income	Interest Income - First Star MMA	458	852	221	0412	1796
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
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
Private Organizations or Individuals	Private Organiza or Indiv	466	870	000	0725	1200
Rental Income	Armory Rentals	466	876	100	0416	1218
Rental Income	Armory Rental/Individuals	466	876	125	0416	1219
Rental Income	Property Rental	466	876	500	0043	1225
Repayment to State Pursuant to Law	Returned Petty Cash	466	880	600	0333	1270
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 Monies Via Other States	Council of State Governments	473	837	025	0067	0700
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	Copy Fees	473	855	100	0001	0939
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 Machine Svc. Providers	473	855	509	0067	1719
Licenses, Fees or Registrations	Radiation Mach. Inspect/Reg.	473	855	510	0067	1612

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Licenses, Fees or Registrations	Water Permits	473	855	730	0067	1096
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	Audiologists	475	855	049	0938	0917
Licenses, Fees or Registrations	Original Landscape Architects Reg.	475	855	349	0022	0987
Licenses, Fees or Registrations	Renewal Landscape Architect Reg.	475	855	351	0022	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 & 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**			
Child Support Collection	Federal Tax Offsets	478	063	010	0957	1770
Child Support Collection	State Tax Offsets	478	063	015	0957	1771
Child Support Collection	Clerk of Circuit Court	478	063	020	0957	1772
Child Support Collection	Unemployment Benefits	478	063	025	0957	1773
Child Support Collection	Earnfare Employment/Training	478	063	030	0957	1774
Child Support Collection	Interstate Collections	478	063	035	0957	1775
Child Support Collection	Fed. Institutions Data Match	478	063	040	0957	1776
Child Support Collection	Department of Revenue	478	063	045	0957	1777
Child Support Collection	Private Collection Agencies	478	063	050	0957	1778
Child Support Collection	State Disbursement Unit	478	063	055	0957	1779
Child Support Collection	Responsible Relative (NCP)	478	063	060	0957	1780
Child Support Collection	Credit Bureau Reporting	478	063	065	0957	1787
Child Support Collection	Credit Bureau Reporting	478	063	070	0957	1787
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
Health Care Provider Tax	Health Care Provider Tax	478	241	100	0401	0133
Off-Set Claims	IRS Collections	478	419	020	0957	0336

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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-Ill	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	Medicaid	478	495	037	0740	1691
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	Health and Human Services	478	831	075	0718	0618
Federal Government	Health and Human Services	478	831	075	0720	0618
Federal Government	Health and Human Services	478	831	075	0728	0618
Federal Government	Health and Human Services	478	831	075	0735	0618
Federal Government	Health and Human Services	478	831	075	0808	0618
Federal Government	HHS/Hospital Participation	478	831	675	0329	0660
Federal Government	USDA Food Stamp Admin	478	831	710	0408	0661
Federal Government	Health Standards Quality	478	831	805	0001	0674
Federal Government	Medical Administration	478	831	815	0001	0675
Federal Government	Medical Administration	478	831	815	0733	0675
Federal Government	Medical Administration	478	831	815	0808	0675
Federal Government	Medical Assistance	478	831	820	0001	0676
Federal Government	Medical Assistance	478	831	820	0733	0676
Federal Government	DHHS/FFP-Medicaid Rehab	478	831	838	0575	1552
Federal Government	Title IV-D	478	831	855	0001	0679
Federal Government	Title IV-D Administration	478	831	860	0757	0680
Federal Government	Waive/Community Live Arrange	478	831	870	0001	0682
Federal Government	HHS/Community Living	478	831	870	0325	0682
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	U.S. Public Health Services	478	840	063	0808	0707
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	0757	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	0757	0827
Fund Transfers	Child Support	478	846	004	0540	1346
Fund Transfers	DPA Public Asst. Recov. Trust	478	846	421	0001	1654
Fund Transfers	Tobacco Settlement	478	846	733	0486	1663
Fund Transfers	Tobacco Settlement	478	846	733	0487	1663
Fund Transfers	Tobacco Settlement	478	846	733	0735	1663
Investment Income	Emergency Revolving Fund	478	852	035	0001	0876
Investment Income	State Disb. Unit Revolving Fund	478	852	045	0001	1799
Licenses, Fees or Registrations	Application Fees	478	855	042	0757	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/Nat'l Ctr. For Strategic Plan	478	870	878	0808	1560
Private Organizations or Individuals	Private Org. or Individuals	478	877	000	0757	1228
Repayment to State Pursuant to Law	Prepaid Blood Testing Fees	478	880	562	0757	1264
Repayment to State Pursuant to Law	Child Support Enforcmnt Recov.	478	880	563	0757	1786
Repayment to State Pursuant to Law	Returned Petty Cash Fund	478	880	600	0001	1270
Repayment to State Pursuant to Law	Restitutions	478	880	725	0757	1283
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
Federal Government	Health and Human Services	482	831	075	0063	0618

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Senior Health Insurance Program	482	840	396	0063	1656
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	DHS-Fed Projects Fund	482	840	444	0063	1657
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	482	840	561	0838	0728
Fed Monies Via Other Illinois Agency	State Fire Marshal	482	840	592	0063	1531
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	0063	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	482	843	000	0118	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	482	843	000	0175	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	482	843	000	0360	0780
Fines, Penalties or Violations	Ambulatory & Surgical Trtmnt Ctrs.	482	843	005	0001	1751
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
Fines, Penalties or Violations	Swimming Facilities	482	843	815	0118	1695
Fines, Penalties or Violations	Plumbing Violations	482	843	845	0372	1711
Fund Transfers	General Revenue Fund	482	846	001	0015	0827
Fund Transfers	General Revenue Fund	482	846	001	0360	0827
Fund Transfers	General Revenue Fund	482	846	001	0712	0827
Fund Transfers	Special Purpose Trust	482	846	408	0063	0854
Fund Transfers	Tobacco Settlement Fund	482	846	733	0896	1663
Licenses, Fees or Registrations	Licenses, Fees or Registrations	482	855	000	0628	0915
Licenses, Fees or Registrations	Licenses, Fees or Registrations	482	855	000	0702	0915
Licenses, Fees or Registrations	Asbestos Removal/Personnel	482	855	028	0175	0924
Licenses, Fees or Registrations	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	Free Sale; Health Certificates	482	855	195	0014	1759
Licenses, Fees or Registrations	Food Managers	482	855	244	0014	0970
Licenses, Fees or Registrations	Hospital Accreditation Data	482	855	307	0001	1747
Licenses, Fees or Registrations	Laboratory Fees	482	855	355	0340	0989
Licenses, Fees or Registrations	Milk Licensing	482	855	398	0014	1001
Licenses, Fees or Registrations	Manufactured Home	482	855	422	0118	1712
Licenses, Fees or Registrations	Original & Renewal License	482	855	440	0118	1032
Licenses, Fees or Registrations	Original & Renewal License	482	855	440	0576	1032
Licenses, Fees or Registrations	Eligible Medicaid Children	482	855	478	0360	1045
Licenses, Fees or Registrations	Tanning Facilities	482	855	592	0370	1082
Licenses, Fees or Registrations	Sub-Acute Care Facilities	482	855	593	0388	1083

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Water Permit	482	855	730	0256	1096
Licenses, Fees or Registrations	Vital Records	482	855	814	0001	1101
Licenses, Fees or Registrations	Vital Records	482	855	814	0635	1101
Licenses, Fees or Registrations	Swimming Facilities	482	855	815	0118	1694
Licenses, Fees or Registrations	Laboratory Analysis	482	855	817	0360	1102
Licenses, Fees or Registrations	Laboratory Analysis	482	855	817	0920	1102
Licenses, Fees or Registrations	Certification of Need	482	855	820	0238	1103
Licenses, Fees or Registrations	Adoption Registry	482	855	821	0638	1623
Licenses, Fees or Registrations	Life Care Facilities	482	855	825	0001	1104
Licenses, Fees or Registrations	Certify/Hearing Aid Dispense	482	855	837	0938	1107
Licenses, Fees or Registrations	Lead Inspector Fees	482	855	839	0360	1108
Licenses, Fees or Registrations	Div of Environmental Health	482	855	840	0001	1109
Licenses, Fees or Registrations	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	Lt. Governor	482	864	330	0896	1142
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
Other States	Other States	482	867	000	0896	1194
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	Private Organiza or Indiv	482	870	000	0209	1200
Private Organizations or Individuals	Private Organiza or Indiv	482	870	000	0626	1200
Private Organizations or Individuals	Private Organiza or Indiv	482	870	000	0712	1200
Private Organizations or Individuals	Private Organiza or Indiv	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	0001	1283
Repayment to State Pursuant to Law	Restitutions	482	880	725	0014	1283
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Bingo Tax	Bingo Tax	492	045	000	0050	0040
Bingo Tax	Bingo Tax	492	045	100	0412	0041
Charitable Games Tax	Charitable Games Tax	492	047	000	0085	0043
Drycleaner Tax	Drycleaner Tax	492	048	000	0548	1428
Cigarette Tax	Cigarette Tax	492	070	100	0001	0049
Cigarette Tax	Cigarette Tax	492	070	100	0743	0049
Cigarette Tax	Cigarette Tax	492	070	100	0345	0049
Cigarette Tax	Cigarette Tax	492	070	100	0412	0049
Cigarette Tax	Cigarette Tax	492	070	100	0568	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	Cigarette Use Tax	492	070	200	0568	0050
Cigarette Tax	Tobacco Products	492	070	300	0345	0051
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	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	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
Liquor Tax	Liquor Tax	492	350	000	0401	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	Motor Fuel Tax	492	405	000	0401	0316
Motor Fuel Tax	Regular MFT	492	405	100	0012	0317

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	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
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	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	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	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Privilege Tax	Maywood Park	492	470	714	0401	1328
Privilege Tax	Maywood Park	492	470	714	0631	1328
Privilege Tax	Maywood Park	492	470	714	0632	1328
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	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
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	P.U. Tax-Gas/Excel	492	480	250	0001	0416
Public Utility Tax	Supp Energy Asst/Gas	492	480	255	0550	1446
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Public Utility Tax	Elec. Excise Tax-Accel	492	480	635	0001	1499
Public Utility Tax	Elec. Excise Tax-Accel	492	480	635	0059	1499
Public Utility Tax	Solid Waste Facilities	492	480	640	0650	1599
Public Utility Tax	Simplified Municipal	492	480	700	0384	1760
Public Utility Tax	Simplified Municipal	492	480	700	0719	1760
Public Utility Tax	Simple Telecomm/Excel	492	480	750	0719	1761
Pull Tabs and Jar Games Licenses	Pull Tabs & Jar Games Lic.	492	482	000	0085	0423
Pull Tabs and Jar Games Licenses	Pull Tabs & Jar Games Lic.	492	482	000	0412	0423
Pull Tabs and Jar Games Tax	Pull Tabs and Jar Games Tax	492	484	000	0085	0424
Pull Tabs and Jar Games Tax	Pull Tabs and Jar Games Tax	492	484	000	0412	0424
Real Estate Transfer Tax	Real Estate Transfer Tax	492	490	000	0001	0426
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 Munici Sales Tax	492	545	200	0138	0474
Sales Tax	Munici 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	0480
Sales Tax	Metro E. Park & Recreat.-Regular	492	545	270	0717	1676
Sales Tax	Metro E. Park & Recr.-Excellerated	492	545	275	0717	1677
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	0377	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0401	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	0377	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0960	0487
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	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
Court Ordered Distributions	Income Tax	492	820	290	0932	1708
Court Ordered Distributions	Sales Tax	492	820	545	0932	1707
Court Ordered Distributions	Photo Process Tax	492	820	600	0932	1709
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
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	1442
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	Lien Filing & Release Fees	492	855	365	0001	1758
Licenses, Fees or Registrations	Off-Set Claim Filing	492	855	433	0001	1757
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	0626	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	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	Cash Receipt Overages	492	880	350	0001	1743
Repayment to State Pursuant to Law	Returned Petty Cash Fund	492	880	600	0129	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	492	880	600	0001	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
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	Health and Human Services	493	831	075	0906	0618
Federal Government	Housing & Urban Development	493	831	090	0906	0624
Federal Government	Justice, Department of	493	831	110	0001	0629
Federal Government	Justice, Department of	493	831	110	0520	0629
Federal Government	Justice, Department of	493	831	110	0904	0629
Federal Government	Justice, Department of	493	831	110	0906	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 Appellate Defender	493	864	290	0906	1688
Other Illinois State Agency	State's Attorneys Appell Prosecutor	493	864	295	0906	1140
Other Illinois State Agency	Attorney General	493	864	340	0906	1143

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Other Illinois State Agency	Secretary of State	493	864	350	0906	1144
Other Illinois State Agency	State Treasurer	493	864	370	0906	1145
Other Illinois State Agency	Aging	493	864	402	0906	1631
Other Illinois State Agency	Agriculture,Department of	493	864	406	0906	1147
Other Illinois State Agency	CMS/Wireless Svc. Emerg. Fund	493	864	416	0637	1148
Other Illinois State Agency	CMS	493	864	416	0906	1148
Other Illinois State Agency	Children & Family Services	493	864	418	0906	1149
Other Illinois State Agency	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	Military Affairs	493	864	466	0906	1653
Other Illinois State Agency	DNR/Mines&Minerals	493	864	472	0906	1156
Other Illinois State Agency	Professional Regulation	493	864	475	0906	1157
Other Illinois State Agency	Public Aid	493	864	478	0906	1158
Other Illinois State Agency	Public 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
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	Emergency Management Agency	493	864	588	0906	1740
Other Illinois State Agency	State Fire Marshal	493	864	592	0906	1173
Other Illinois State Agency	Eastern Illinois University	493	864	612	0906	1175
Other Illinois State Agency	Western Illinois University	493	864	628	0906	1178
Other Illinois State Agency	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	Returned Petty Cash Fund	493	880	600	0906	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
Loan Repayments	Local Airport	494	355	090	0669	1664
Loan Repayments	Fed/Local Airport Fund	494	355	095	0669	1665
Program Income	Grantee Interest Income	494	472	150	0001	0398
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 & Off Road Equipment	Sale of Used Autos & Equip	494	541	000	0011	0473

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Court & Anti-Trust Distribution	Federal Railroad Administration	494	820	100	0932	1699
Federal Interest Payment	Federal Railroad Administration	494	829	100	0001	1705
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	Transportation, Department	494	831	180	0176	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
Federal Monies Via Other Illinois Agency	IEMA-FEMA	494	840	588	0011	1790
Fines, Penalties or Violations	Amtrak Rail Service	494	843	015	0001	1670
Fines, Penalties or Violations	Hazardous Materials Penalty	494	843	058	0011	0792
Fines, Penalties or Violations	Circuit Clerk	494	843	910	0589	0821
Fund Transfers	General Revenue Fund	494	846	001	0011	0827
Licenses, Fees or Registrations	Copy Fees	494	855	100	0046	0939
Licenses, Fees or Registrations	Diesel Emission Fees	494	855	163	0001	1643
Licenses, Fees or Registrations	Highway Traffic & Signs	494	855	275	0011	0980
Licenses, Fees or Registrations	Hospital Trauma Centers	494	855	305	0730	1710
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 Illinois State Agency	LUST Fund	494	864	072	0001	1677
Other Illinois State Agency	Underground Leaking Storg. Tank	494	864	072	0011	1678
Other Illinois State Agency	Transportation Bond Series B Fund	494	864	554	0669	1666
Other States	Other States/Missouri	494	867	500	0011	1435
Private Organizations or Individuals	Private Organiza or Indiv	494	870	000	0011	1200
Private Organizations or Individuals	Private Organiza or Indiv	494	870	000	0309	1200
Private Organizations or Individuals	Private Organiza or Indiv	494	870	000	0863	1200
Program Revenue	Loan Repayment	494	874	100	0265	1215
Rental Income	Property	494	876	500	0001	1225
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	Repayment Pursuant to Law	494	880	000	0011	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	494	880	000	0019	1243
Repayment to State Pursuant to Law	Federal/Local Airport	494	880	095	0101	1249
Repayment to State Pursuant to Law	Damage & Worker's Comp Claim	494	880	250	0011	1250
Repayment to State Pursuant to Law	Local Transit Districts	494	880	500	0101	1260
Repayment to State Pursuant to Law	Rail Freight Repayment	494	880	585	0101	1439
Repayment to State Pursuant to Law	Returned Petty Cash Fund	494	880	600	0011	1270
Subscription or Publication Sales	Subscription or Publication Sales	494	888	000	0011	1289
Reimburs. from Prior Year Allocation	Reimb. from Prior Year Allocation	494	890	000	0414	1524
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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 State Agency	Secretary of State	497	864	350	0775	1144
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 and Trust Companies, Commissioner of	**Banks & Trust Companies**	**505**	**000**			
Fines, Penalties or Violations	Fines, Penalties or Violations	505	843	000	0001	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	505	843	000	0386	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	505	843	000	0629	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	505	843	000	0643	0780
Licenses, Fees or Registrations	Licenses, Fees or Registrations	505	855	000	0643	0915
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	Land Sales Fees	505	855	347	0850	1639
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	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Original & Renewal License	505	855	440	0641	1032
Licenses, Fees or Registrations	Original & Renewal License	505	855	440	0746	1032
Licenses, Fees or Registrations	Real Estate Fees	505	855	516	0850	1638
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	Thrift Fees	505	855	604	0244	1641
Licenses, Fees or Registrations	Timeshare Fees	505	855	607	0850	1640
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
Private Organizations or Individuals	Third Party Liabilities	505	870	080	0629	1205
Private Organizations or Individuals	Third Party Liabilities	505	870	080	0643	1205
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	505	877	000	0244	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	505	877	000	0386	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	505	877	000	0562	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	505	877	000	0641	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	505	877	000	0643	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	505	877	000	0746	1228
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
Lincoln Historical Library Contribution	Lincoln Historical Library Contr	511	347	000	0617	1655
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	Licenses, Fees or Registrations	511	855	000	0628	0915
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
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**			

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	QSWEF Tax Credit Repayment	524	480	050	0001	1601
Public Utility Tax	QSWEF Tax Credit Repayment	524	480	050	0059	1601
Federal Government	Transportation, Department	524	831	180	0059	0643
Fines, Penalties or Violations	Fines, Penalties or Violations	524	843	000	0127	0780
Fines, Penalties or Violations	Civil Penalties	524	843	012	0018	0782
Fines, Penalties or Violations	Call Registry Fees	524	843	204	0645	1785
Fines, Penalties or Violations	SBC/Ameritech Liquidated Damage	524	843	300	0001	1649
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	Call Registry Fees	524	855	204	0645	1784
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
Other State Agencies	Dept. of Transportation	524	864	494	0018	1162
Private Organizations or Individuals	Private Org. or Individuals	524	870	000	0771	1200
Repayment to State Pursuant to Law	Telephone Utilties	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
Fund Transfers	Court of Claims	528	846	008	0001	1742
Licenses, Fees or Registrations	Filing Fees	528	855	200	0001	0959
Miscellaneous	Miscellaneous	528	861	000	0001	1121
Repayment to State Pursuant to Law	Repay to State Pursuant to Law	528	880	000	0001	1243
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
Licenses, Fees or Registrations	Administrative Hearing Fees	531	855	017	0845	0919
Private Organizations or Individuals	Private Organiza or Indiv	531	870	000	0845	1200
Environmental Protection Agency	**Environmental Protection Agency**	**532**	**000**			
Hazardous Waste Cost Recoveries	Hazard Waste Cost Recoveries	532	238	000	0828	0127

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Loan Repayments	Amalgamated Bank	532	355	070	0270	1792
Program Income	Grantee Income Interest	532	472	150	0074	0398
Response Action Contractors Indemnification 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 Illinois Agency	Great Lakes Commission	532	837	095	0065	1502
Fed. Monies via Other Illinois Agency	IL DOT/U.S. DOT	532	840	494	0065	1791
Fed. Monies via Other Illinois Agency	IL DOT/U.S. DOT	532	840	494	0963	1791
Fines, Penalties or Violations	Interest	532	843	061	0294	0794
Fines, Penalties or Violations	Interest	532	843	061	0774	0794
Fines, Penalties or Violations	Interest	532	843	061	0828	0794
Fines, Penalties or Violations	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	Water Revolving Escrow Account	532	846	020	0270	1793
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	0214	1628
Fund Transfers	Build Illinois Bond Fund	532	846	971	0828	1628
Investment Income	Investment Income	532	852	000	0270	0870
Licenses, Fees or Registrations	Licenses/Fee or Registration	532	855	000	0049	0915
Licenses, Fees or Registrations	Air Pollution Emission Permits	532	855	032	0091	0925
Licenses, Fees or Registrations	Air Pollution Emission Permits	532	855	032	0738	0925
Licenses, Fees or Registrations	Air Pollution Operating	532	855	065	0944	0926
Licenses, Fees or Registrations	Copy Fees	532	855	100	0001	0939
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	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	0336	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**			
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Health Care Cost Containment Council	**Health Care Cost Containment Council**	**540**	**000**			
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
Licenses, Fees or Registrations	Conference Fees	541	855	097	0538	0937
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
Other Illinois State Agency	Natural Resources	541	864	422	0538	1151
Other Illinois State Agency	University of Illinois	541	864	676	0538	1182
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
Federal Program Income	Federal Program Income	546	841	000	0488	0752
Federal Program Income	Grantee Interest Income	546	841	150	0581	0760
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	0488	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Other Illinois State Agency	State Police	546	864	493	0886	1161
Private Organizations or Individuals	Private Organiza or Indiv	546	870	000	0335	1200
Private Organizations or Individuals	Private Organiza or Indiv	546	870	000	0488	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	546	877	000	0001	1228
Repayment to State due to Final Audits & Reports	& Reports	546	879	000	0581	1240
Repayment to State Pursuant to Law	Returned Petty Cash Funds	546	880	600	0001	1270
Illinois Educational Labor Relations Bd.	**IL Educational Labor Relations Bd.**	**548**	**000**			
Fair Share Dues From Non-Members	Fair Share Dues Non Member	548	185	000	0996	0109
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	548	877	000	0001	1228
Illinois Housing Development Authority	**Illinois Housing Dev. Auth.**	**551**	**000**			
Repayment to State due to Final Audits & Reports	& Reports	551	879	000	0338	1240
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 Council on Developmental Disabilities	**Illinois Council on Developmental Disabilities**	**558**	**000**			
Federal Government	Health and Human Services	558	831	075	0131	0618
Fed Monies Via Other Illinois Agency	Vocational Rehabilitation	558	840	081	0131	0710
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	558	840	561	0131	0728
Other Illinois State Agency	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
Fines, Penalties or Violations	Fines, Penalties, Violations	563	843	000	0534	0780

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Liquor Control Commission	**Liquor Control Commission**	**567**	**000**			
Federal Monies Via Other State Agencies	Juvenile Justice Trust	567	840	911	0821	0747
Fines, Penalties or Violations	Fines/Penalty or Violations	567	843	000	0001	0780
Fines, Penalties or Violations	Circuit Clerk	567	843	910	0821	0821
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	Western Ilinois University	569	840	628	0923	0730
Fed Monies Via Other Illinois Agency	Juvenile Justice Trust Fund	569	840	911	0923	0747
Licenses, Fees or Registrations	Academy Training Fees	569	855	154	0517	1510
Licenses, Fees or Registrations	Application Fees	569	855	042	0517	0928
Licenses, Fees or Registrations	Entrants Fees	569	855	005	0517	1511
Miscellaneous	Miscellaneous	569	861	000	0879	1121
Miscellaneous	Miscellaneous	569	861	000	0796	1121
Other Illinois State Agency	Dept. of Human Services - GRF	569	864	444	0923	1466
Other Illinois State Agency	Il Crimin Justice Info Auth	569	864	546	0923	1168
Other Illinois State Agency	Violent Crime Victims	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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
Sex Offender Management Board	**Sex Offender Management Board**	**583**	**000**			
Federal Government	U.S. Dept. of Justice	583	831	110	0527	0629
State Board of Education	**State Board of Education**	**586**	**000**			
Loan Repayments	Loan Repayments	586	355	000	0605	0295
Loan Repayments	Loan Repayments-Interest	586	355	025	0569	0296
Loan Repayments	Loan Repayments-Interest	586	355	025	0130	0296
Loan Repayments	Loan Repayments-Principal	586	355	050	0567	0297
Loan Repayments	Loan Repayments-Principal	586	355	050	0569	0297
Loan Repayments	Loan Repayments-Principal	586	355	050	0605	0297
Loan Repayments	Loan Repayments-Principal	586	355	050	0130	0297
Program Income	Grantee Interest Income	586	472	150	0001	0398
Federal Government	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	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 State or Organ.	Fed Monies Via Other State/Organ.	586	837	000	0561	1381
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	0392	0752
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	0130	0827
Fund Transfers	General Revenue Fund	586	846	001	0502	0827
Fund Transfers	General Revenue Fund	586	846	001	0567	0827
Fund Transfers	General Revenue Fund	586	846	001	0605	0827
Fund Transfers	School Technology Revolving Loan	586	846	568	0569	1574
Licenses, Fees or Registrations	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0410	1121
Other Illinois State Agency	Mental Health	586	864	462	0502	1155
Other Illinois State Agency	Board of Higher Ed	586	864	601	0110	1621
Other Illinois State Agency	Board of Higher Ed	586	864	601	0544	1621
Other Illinois State Agency	Community College Board	586	864	684	0110	1642
Private Organizations or Individuals	Private Organiza or Indiv	586	870	000	0110	1200
Private Organizations or Individuals	Nat'l Science Teachers Assoc.	586	870	275	0110	1662
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
Student Fees	Student Fees	586	885	000	0544	1288
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 #1368-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 3161-EM-IL	588	831	611	0491	0611
Federal Government	FEMA/Agreement #1112DR	588	831	660	0491	0657
Federal Government	FEMA/Agreement #1110DR	588	831	661	0491	0658
Federal Government	FEMA/Agreement #1129DR	588	831	662	0491	0659
Federal Government	FEMA/Grant #1188DR	588	831	663	0491	1429
Federal Government	FEMA #3134-EM-IL	588	831	665	0491	1571
Federal Government	Fed Gov/FEMA Grant 1170	588	831	670	0491	1389
Federal Government	FEMA Award 1416-DR	588	831	799	0491	1741
Fed Govt Indirect Cost Reimbursement	FEMA - Checks	588	842	069	0001	1781
Fines, Penalties or Violations	Fines/Penalty or Violations	588	843	000	0173	0780
Fund Transfers	Disaster Program Refunds	588	846	471	0001	1794
Fund Transfers	Disaster Relief Refunds	588	846	491	0001	1794
Other Illinois State Agency	Violent Crime Victims Assistance	588	864	929	0688	1186
Private Organizations or Individuals	Private Organiza or Indiv	588	870	000	0001	1200
Private Organizations or Individuals	Private Organiza or Indiv	588	870	000	0173	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	588	877	000	0001	1228
Repayment to State due to Final Audits & Reports	& 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**			
State Off-Set	Child Support	589	419	015	0479	1682
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
Rental Income	Property	589	876	500	0479	1225
Sale of Investments	Sale of Investments	589	882	000	0479	1286
Illinois Labor Relations Board	**Illinois Labor Relations Board**	**590**	**000**			
Licenses, Fees or Registrations	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	Fuel Haulers	592	855	247	0047	0973
Licenses, Fees or Registrations	Subpoena Fees	592	855	587	0072	1079
Licenses, Fees or Registrations	Underground Storage Tank	592	855	713	0047	1090
Licenses, Fees or Registrations	Underground Storage Tank	592	855	713	0072	1090
Other State Agencies	Other State Agencies	592	864	000	0047	1127
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	0611	0398
Illinois Century Network	Public K12 Schools	601	285	001	0729	1720
Illinois Century Network	Other Public Ed Facilities	601	285	002	0729	1721
Illinois Century Network	Intermediate Service Centers	601	285	003	0729	1722
Illinois Century Network	Regional Office of Education	601	285	004	0729	1723

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Illinois Century Network	Special Ed Joint Agreement	601	285	005	0729	1724
Illinois Century Network	Special Education Facilities	601	285	006	0729	1725
Illinois Century Network	Other State Funded School or Dist.	601	285	007	0729	1726
Illinois Century Network	Area Voc. Schools & Districts	601	285	008	0729	1727
Illinois Century Network	Alternative School	601	285	009	0729	1728
Illinois Century Network	Private K12 Schools	601	285	010	0729	1729
Illinois Century Network	Community Colleges	601	285	011	0729	1730
Illinois Century Network	Private Colleges & Universities	601	285	012	0729	1731
Illinois Century Network	Public Colleges & Universities	601	285	013	0729	1732
Illinois Century Network	Libraries	601	285	014	0729	1733
Illinois Century Network	Museums	601	285	015	0729	1734
Illinois Century Network	Municipal Government	601	285	016	0729	1735
Illinois Century Network	Other	601	285	017	0729	1736
Illinois Century Network	Health Institutions	601	285	018	0729	1756
Insurance Claims Reimbursements	Insurance Claims Reimb.	601	307	000	0007	0275
Federal Government	Education, Department of	601	831	058	0983	0607
Federal Monies via Other State or Organization	Telco Providers-Fed. E-Rate Prg.	601	837	105	0729	1797
Fed Monies Via Other Illinois Agency	Title III Soc. Sec. & Emp. Serv.	601	840	052	0983	0706
Miscellaneous	Miscellaneous	601	861	000	0001	1121
Other Illinois State Agencies	General Revenue Fund	601	864	001	0729	1128
Other Illinois State Agencies	MPEA	601	864	574	0729	1700
Other Illinois State Agencies	State Board of Eduction	601	864	586	0736	1172
Other Illinois State Agencies	IL Community College Board	601	864	684	0736	1621
Private Organizations or Individuals	Counsel of Chief St. Sch. Officers	601	870	020	0736	1637
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
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
Repayment to State Pursuant to Law	Returned Petty Cash Fund	616	880	600	0001	1270
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 Indemnifications Act	Response Action Contractors	664	537	000	0213	0469
Miscellaneous	Miscellaneous	664	861	000	0001	1121
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**			
Contributions to state by state employees	employees	684	819	000	0001	1714
Federal Government	U.S. Dept. of Education	684	831	058	0339	0607
Federal Government	U.S. Dept. of Education	684	831	058	0692	0607

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fed Monies from Other States	Fed Monies from Other States	684	837	000	0339	1381
Fed Monies Via Other Illinois Agency	Title III Social Security Act	684	840	052	0339	0706
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	DCFS	684	864	418	0339	1149
Other Illinois State Agency	Human Services	684	864	444	0339	1466
Other Illinois State Agency	Public Aid	684	864	478	0339	1158
Other Illinois State Agency	Board of Higher Education	684	864	601	0339	1621
Other Illinois State Agency	University of Illinois	684	864	676	0339	1182
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	Principal	691	355	050	0663	0297
Loan Repayments	Program Income	691	355	050	0664	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
Repurchased Student Loans	Repurchased Student Loans	691	514	000	0663	0453
Repurchased Student Loans	Repurchased Student Loans	691	514	000	0664	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	0663	0607
Federal Government	Education, Department of	691	831	058	0701	0607
Federal Program Income	Lending Inst Interest Income	691	841	120	0663	0759
Federal Program Income	Lending Inst Interest Income	691	841	120	0664	0759
Fines, Penalties or Violations	Late Payment Penalty	691	843	067	0557	1484
Fund Transfers	General Revenue Fund	691	846	001	0420	0827
Fund Transfers	Federal Student Loan	691	846	663	0664	1644
Fund Transfers	Federal Student Loan	691	846	663	0664	1647
Fund Transfers	Federal Student Loan	691	846	663	0665	1657
Fund Transfers	Operation Fund	691	846	664	0663	1644
Licenses, Fees or Registrations	Administrative Fees	691	855	003	0557	1483
Licenses, Fees or Registrations	Copying Fees	691	855	100	0664	0939
Licenses, Fees or Registrations	Higher Ednet	691	855	270	0423	0978
Licenses, Fees or Registrations	Laboratory Fees	691	855	335	0663	0985
Licenses, Fees or Registrations	Lending Institution Fees	691	855	335	0664	0985
Licenses, Fees or Registrations	Loan Processing & Issuance Fee	691	855	352	0664	1632
Licenses, Fees or Registrations	Portfolio Maintenance	691	855	353	0664	1633
Licenses, Fees or Registrations	Fed. Direct Consolidation Fees	691	855	354	0664	1634
Licenses, Fees or Registrations	Laboratory Fees	691	855	355	0336	0985
Licenses, Fees or Registrations	Laboratory Fees	691	855	355	0663	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	0663	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	691	877	000	0664	1228
Repayment to State Pursuant to Law	Local Debt Service Account	691	880	598	0664	1745
Repayment to State Pursuant to Law	Restitutions	691	880	725	0001	1283

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State Pursuant to Law	Restitutions	691	880	725	0663	1283
Mathematics & Science Academy	**Mathematics & Science Academy**	**692**	**000**			
Local Funds	IMSA Foundation	692	373	010	0359	0301
Local Funds	IMSA Foundation	692	373	010	0768	0301
Federal Government	U.S. Dept. of Education	692	831	058	0359	0607
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
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	Property Sales, Cities, Counties	692	858	020	0359	1116
Local Governments	School Districts	692	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	Board of Higher Education	692	864	601	0359	1621
Other Illinois State Agency	Illinois First	692	864	611	0359	1624
Other Illinois State Agency	University of Illinois	692	864	676	0359	1182
Private Organizations or Individuals	Private Organizations or Individuals	692	870	000	0359	1200
Private Organizations or Individuals	Private Organizations or Individuals	692	870	000	0768	1200
Private Organizations or Individuals	Third Party Liability	692	870	080	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

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.

2. Quarterly Summary of Accounts Receivable - Aging of Total Gross Receivables. (Form C-98, Exhibits 26.30.30 A and B) This form requests information about quarterly totals for aging of past-due accounts and interest and penalties charged.

3. Quarterly Summary of Accounts Receivable - External Collections Activity for Accounts Over 180 Days Past Due. (Form C-99, Exhibits 26.30.40 A and B) This form requests information about the status of collection efforts for accounts over 180 days past due. This form is to be completed on an agency wide basis and not by individual fund.

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. This form is to be completed on an agency wide basis and not by individual fund.

Quarterly receivables reporting will include only those amounts which are due the State at the time of such reporting. Self-assessed revenues, including most taxes, will not be estimated for interim reporting. Report only those components of self-assessed revenue sources that represent known receivables due from specific individuals and entities. These amounts may include delinquent taxes, additional assessments and penalties, and amounts reported but unpaid.

The forms for these reports require agencies to supply information about the amounts, aging, and collection status of their receivables. Receivables are reported by major revenue source within each fund as categorized below:

GAAP Fund Type	Major Revenue Source	Acct. #
Governmental Fund Types and Agency Funds	Individual Income Taxes	401
	Business Income Taxes	402
	Withholding Income Taxes	403
	Sales Tax	406
	Public Utility Taxes	411
	Motor Fuel Taxes	416
	Unemployment Taxes	418
	Other State Taxes	421
	Federal Government Revenue	426
	Licenses & Fees	431

GAAP Fund Type	Major Revenue Source	Acct. #
	Unemployment Insurance Benefit Overpayments	435
	Interest and Other Investment Income	440
	Other Revenue	445
	Loan & Note Repayments - Short Term	446
	Loan & Note Repayment - Long Term	447
	Child Support Claims	448
	Public Assistance Recoveries	449
Proprietary Fund Types	Charges for Sales and Services	605
	Contributions	610
	Interest and Other Investment Income	615
	Other	625
Pension Trust Funds Investment Trust Funds, and Private Purpose Trust Funds,	Contributions – Employer	1008
	Contributions – Employee	1009
	Contributions – Other	1010
	Interest and Other Investment Income	1015
	Other	1025
University	Student Accounts Receivable	701
	General Accounts Receivable	702
	State Grants and Contracts	703
	Federal and Private Grants and Contracts	704
	Medical Service Plan	705
	Hospital	706
	Loans - Short Term	707
	Loans - Long Term	708

All amounts should be rounded to the nearest thousand. The financial statement (GAAP) fund type classifications which correspond to the budgetary fund classifications (highway, special state, federal trust, state trust, etc.) can be found in SAMS Manual procedure 27.50.10 for your agency.

FILING REQUIREMENTS

The reports detailed in SAMS Procedure 26.30.10 must be received by the Comptroller no later than the last day of the month following the end of the quarter. Failure to comply with these reporting requirements will result in a delinquency letter to the Office of the Auditor General.

Quarter Ended	Report Due Date
September 30	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 62704-1858

QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE ACCOUNTS RECEIVABLE ACTIVITY (C-97)

PURPOSE

The purpose of this report is to summarize accounts receivable activity on a quarterly basis for all funds. (Exhibit 26.30.20-A).

This form is to be completed and submitted to the Comptroller no later than the last day of the month following the end of the quarter. Two copies should be retained by the agency: One to provide an internal record and one for the Auditor General or his representative.

INSTRUCTIONS

All dollar amounts should be rounded to the nearest thousand. NOTE: The account numbers should not be rounded and should be reported as identified in SAMS Manual Procedure 26.30.10.

CONTENTS

Refer to Exhibit 26.30.20-B

REFERENCE	CONTENTS
(1)	Enter the month, day and year of the last day of the quarter for which the form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the three digit (all three digit numbers should be preceded by a 0) State treasury-held fund number or four digit Comptroller assigned locally-held fund number. Universities should use the four digit university fund number as defined at SAMS Manual procedure 27.50.10 (1501, 1502, etc.).

REFERENCE	CONTENTS
(6)	Place an "X" in either the box marked "In Protest" or "Not in Protest or Protestable". Separate forms must be submitted for funds divided into these two areas. For further information, refer to Procedure 26.20.10.
(7)	Label a column for each Major Revenue Source received by the agency.

The Major Revenue Sources for Governmental and Agency Funds are:

	Acct. #
- Individual Income Taxes	401
- Business Income Taxes	402
- Withholding Income Taxes	403
- Sales Taxes	406
- Public Utility Taxes	411
- Motor Fuel Taxes	416
- Unemployment Taxes	418
- Other State Taxes	421
- Federal Government Revenue	426
- Licenses & Fees	431
- Unemployment Insurance Benefit Overpayments	435
- Interest and Other Investment Income	440
- Other Revenue	445
- Loan & Note Repayments - Short Term	446
- Loan & Note Repayments - Long Term	447
- Child Support Claims	448
- Public Assistance Recoveries	449

REFERENCE	CONTENTS
	The Major Revenue Sources for Proprietary, Funds are:
	- Charges for Sales and Services 605 - Contributions 610 - Interest and Other Investments Income 615 - Other 625
	The Major Revenue Sources for Pension Trust Funds, Investment Trust Funds, and Private Purpose Trust Funds are:
	- Contributions – Employer 1008 - Contributions – Employee 1009 - Contributions – Other 1010 - Interest and Other Investment Income 1015 - Other 1025
	The Major Revenue Sources for Universities are: - Student Accounts Receivable 701 - General Accounts Receivable 702 - State Grants and Contracts 703 - Federal and Private Grants and Contracts 704 - Medical Service Plan 705 - Hospital 706 - Loans - Short Term 707 - Loans - Long Term 708
	If your agency receives revenues from more than four major revenue sources, use additional sheets.
(8)	Enter the gross receivables balance for each major revenue source 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".

REFERENCE	CONTENTS
(9)	Enter adjustments or corrections made to receivable balances during the quarter. Adjustments should be explained in the Explanations/Comments Section.
(10)	Enter the amounts for receivables recognized during the quarter in accordance with recognition criteria defined in SAMS Manual Procedure 26.20.10 for each 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 within 180 days of the receivable due date for each major revenue source.
(13)	Enter the amount of receivables that were collected after 180 days of the receivable due date for each major revenue source.
(14)	Enter the amount of receivables that were transferred out during the quarter. Transfers between "In Protest" and "Not in Protest" should be reported on this line.
(15)	Total the amounts in rows (8), (9), (10), (11), (12), (13), and (14) for each major revenue source.
(16)	Enter the amounts certified as uncollectible by the Attorney General or by the agency and subsequently written off by the agency during the quarter for each major revenue source. The lists of uncollectible receivables written off must be submitted by the agency quarterly. Separate lists for uncollectible claims of less than $1,000 and over $1,000 are required. Both lists must contain the following information about each debt: the debtors name; social security or federal identification number, or the Comptrollers approved I.D.; the amount of the debt; nature of debt; formal due date of debt; agency and Comptroller assigned fund to which debt is due; Revenue Source Code of Debt; and the date the debt was certified as uncollectible. For write-offs greater than $1,000, a copy of the Attorney General's Certification is required.

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.

REFERENCE	CONTENTS
(5)	Enter the three digit State treasury-held fund number(all three digit numbers should be preceded by a 0) or four digit Comptroller assigned locally-held fund number. Universities should use the four digit university fund number as defined at SAMS Manual procedure 27.50.10 (1501, 1502, etc.) (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 and Agency Funds are:

	Acct. #
- Individual Income Taxes	401
- Business Income Taxes	402
- Withholding Income Taxes	403
- Sales Taxes	406
- Public Utility Taxes	411
- Motor Fuel Taxes	416
- Unemployment Taxes	418
- Other State Taxes	421
- Federal Government Revenue	426
- Licenses & Fees	431
- Unemployment Insurance Benefit Overpayments	435
- Interest and Other Investment Income	440
- Other Revenue	445
- Loan & Note Repayments - Short Term	446
- Loan & Note Repayments - Long Term	447
- Child Support Claims	448
- Public Assistance Recoveries	449

REFERENCE	CONTENTS

The Major Revenue Sources for Proprietary Funds are:

	Acct. #
- Charges for Sales and Services	605
- Contributions	610
- Interest and Other Investment Income	615
- Other	625

The Major Revenue Sources for Pension Trust Funds, Investment Trust Funds and Private Purpose Trust Funds are:

	Acct. #
- Contributions - Employer	1008
- Contributions - Employee	1009
- Contributions – Other	1010
- Interest and Other Investment Income	1015
- Other	1025

The Major Revenue Sources for Universities are:

	Acct. #
- 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.

REFERENCE	CONTENTS
(10)	Enter the amount for receivables that are between 31 and 90 days past their due date or other appropriate aging category for each major revenue source.
(11)	Enter the amount for receivables that are between 91 and 180 days past their due date or other appropriate aging category for each major revenue source.
(12)	Enter the total of rows (9), (10), and (11) for each major revenue source.
(13)	Enter the amount for receivables that are between 181 days and 1 year past their due date 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)	Enter the dollar **amount** of all accounts over 90 days past due and greater than $1,000. These accounts should be placed in the Comptroller offset system unless exempted.
(21)	Enter the **number** of accounts over 90 days past due and greater than $1,000.

QUARTERLY REPORTING OF ACCOUNTS RECEIVABLE ACTIVITY - CONCERNING THE COLLECTION OF ACCOUNTS OVER 180 DAYS PAST DUE AND ACCOUNTS OVER $15 THOUSAND (C-99A)

PURPOSE

The purpose of this form is to report the collection activity for accounts over 180 days past due and over $15 thousand on a quarterly basis for funds not in protest or protestable. (Exhibit 26.30.50-A) This form is to be completed on an agency wide basis and not by fund.

This form is be completed and submitted to the Comptroller no later than the last day of the month following the end of the quarter by all agencies and universities who have receivables over 180 days past due as reported on the C-99 and greater than $15,000. 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 form provides a summary of the agency's collection activity for accounts that are over 180 days past due and over $15 thousand. This form is to be used only for accounts that are not in protest or protestable. All dollar amounts should be rounded to the nearest thousand.

CONTENTS

Refer to Exhibit 26.30.50-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) Number each account in sequential order starting with the number 1.

(5) Enter the debtor's Taxpayer Identification Number (TIN). The TIN may be a social security number, federal employer's identification number, or other Comptroller-approved identifying number.

(6) Enter the principal amount of the debt.

(7) Enter the interest amount, if any, of the debt.

(8) Enter the total amount of the debt (6 and 7).

(9) Enter the due date of the debt.

(10) Enter the number of letters sent to the debtor.

(11) Enter the number of telephone calls made to the debtor.

(12) Indicate "Y" (yes) or "N" (no) if skip tracing has been completed. Skip tracing is the process of confirming the current location of the debtor.

(13) Indicate "Y" (yes) or "N" (no) if there are any predecessor/successor relationships.

(14) Indicate "Y" (yes) or "N" (no) if a bank or wage levy has been performed.

(15) Indicate "Y" (yes) or "N" (no) if any judgements/liens have been filed.

(16) Enter the number of meetings with the debtor.

(17) Enter the value of the debtor's assets if an asset search has been completed.

(18) Enter the date the debt was submitted to the Comptroller's Offset System, if submitted.

(19) Enter the date the debt was submitted to a credit reporting agency, if submitted.

(20) Provide a brief explanation of the debtor's response(s) to the collection activity.

(21) Indicate the agency's recommendation for the next step of action for the account and the basis for the recommendation. The recommendation may be to keep the debt with the agency, submit to the Debt Collection Board for last call resolution, or refer to the Attorney General's Office for write-off.

(22) Total principal, interest, total, number of letters, number of calls, skip tracing, Pred/Succ. Relationships, Bank Levy, Judgements/Liens, Number of Meetings, Asset Search, Comptroller's offset and credit bureau.

(23) Enter the total amount of accounts that are over 180 days past due and greater than $15,000.

(24) Enter the number of accounts that are over 180 days past due and greater than $15 thousand.

(25) Enter the dollar amount of accounts that are over 180 days past due and less than $15 thousand.

(26) Enter the number of accounts that are over 180 days past due and less than $15 thousand.

(27) Enter the total dollar amount of all accounts over 180 days past due and $15 thousand (23) plus the total dollar amount of accounts less than $15 thousand (25). **This amount should be equal to or greater than the dollar amount for the "Total of past due accounts over 180 days" on the C-99 and "Subtotal: over 180 days" on C-98.**

(28) Enter the total number of all accounts 180 days past due and over $15,000 (24) plus the total number of all accounts 180 days past and less than $15,000 (26). **This should be equal to the number of accounts for the "Total of past due accounts over 180 days" on the C-99.**

(29) Indicate the responsible agency official that would respond to inquiries pertaining to the listed accounts and date the form.

(30) Enter the name and phone number of the person to contact regarding questions on this form.

Exhibit 26.40.10-A

04-001

State of Illinois

Application to Establish an
Accounts Receivable Fund
(Dollar Amounts in Thousands)

Agency _____ | | |

Receipt Account Code	Description of Each Source	Actual Prior Year		Estimated Current Year								Estimated Increase in Future Annual Receipts
		Collections of Accounts Receivable	% More than 120 Days Past Due	Accounts Receivable Available to be Collected	Collections of Accounts Receivable	More Than 120 Days Past Due		Not Collectable by Agency		Certified Uncollectable By Attorney General		Amount to be Collected in Subsequent Fiscal Years
						Amount	%	Amount	%	Amount	%	

Exhibit 26.40.10-B

State of Illinois

Application to Establish an
Accounts Receivable Fund
(Dollar Amounts in Thousands)

(1) **Agency** Department of XYZ (2) 4 1 1

Receipt Account Code	Description of Each Source	Actual Prior Year		Estimated Current Year								Estimated Increase in Future Annual Receipts
		Collections of Accounts Receivable	% More than 120 Days Past Due	Accounts Receivable Available to be Collected	Collections of Accounts Receivable	More Than 120 Days Past Due		Not Collectable by Agency		Certified Uncollectable By Attorney General		Amount to be Collected in Subsequent Fiscal Years	
						Amount	%	Amount	%	Amount	%		
411-355-000-001	Loan Repayments												
	From private organi-												
	zations and individuals.												
	This money was origi-												
	nally receipted into the												
	General Revenue Fund	150	75%	400	200	150	75	20	5	10	50	180	50
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
411-855-000-001	License payments												
	received from individuals												
	for recreational activities.												
	This money was origi-												
	nally receipted into the												
	General Revenue Fund	300	50%	700	500	250	50%	50	7	20	40	150	200

(17)

Bob Jones — June 20, 1987
Responsible Agency Official — Date

217/782-2053
Telephone Number

C-100 9/87-100

Exhibit 26.40.10-C
(04-001)

DANIEL W. HYNES
COMPTROLLER
www.ioc.state.il.us

Application to Establish or Dissolve a Fund

Agency Department of XYZ Date June 20, 1987

Address 325 North First Street, Springfield, Illinois 62702

Official Name of Fund Department of XYZ Accounts Receivable Trust Fund

[X] Fund Creation [ ] Fund Dissolution [ ] Petty Cash/Change Fund Increase/Decrease

Type of Fund

[ ] Legislatively Created Statute [ ] Federal Trust Fund [ ] Change Fund

[ ] State Trust Fund [ ] Temporary Locally Held Trust Fund or Bank Deposit [ ] Petty Cash Fund

Questions Applicable to All Funds

1) Purpose of Fund? To deposit designated receipts representing collections of accounts receivable more than 120 days past due.
2) Sources of Receipts? Collections of designated accounts receivable more than 120 days past due.
3) Purposes of Disbursements? To finance collection efforts for overdue accounts pursuant to appropriation.
4) Length of Time Fund Required? Indefinite
5) Requested Effective Date: July 1, 1987

Questions Applicable to Locally Held, Petty Cash and Change Funds

6) Who is Accountable for Fund? _____
7) Are Persons Handling Moneys Bonded? _____
8) Location of Fund _____
9) If Petty Cash Fund: What is Amount of Petty Cash Requested? _____
   What is the Sociall Security Number of the Custodian? _____

Questions Applicable to All Funds Dissolution

10) Current Fund Balance: _____
11) Dispostion of Remaining Balance: _____

Signature of Agency Head	Date	Telephone Number

Agency Certification

[ ] Approval Granted [ ] Approval Denied

COMPTROLLER DATE

C-68 5/2/03

FORM C-64

RECEIPTS DEPOSIT TRANSMITTAL

STATE OF ILLINOIS

SUBMIT COPIES 1 thru 5 TO THE COMPTROLLER WITH CARBONS INTACT

DISTRIBUTION

1. White - Returned to Comptroller
2. Blue - Treasurer-Banking Division
3. Buff - Treasurer-Warrant Division
4. Pink - Returned to Agency
5. Canary - Retained by Comptroller
6. Goldenrod - Retained by Agency

AGENCY: Dept. of XYZ

DIVISION: Collections Unit

ADDRESS: 325 North First Street

Springfield, Illinois 62702

TRANSMITTAL NUMBER: 14

TRANSMITTAL DATE: 07/23/87

FUND NAME: Dept. of XYZ Acct. Rec. Trust.

(FOR AGENCY COMPLETION)

RECEIPT ACCOUNT CODE				COMPTROLLER USE		AMOUNT	DESCRIPTION OF EACH SOURCE & LOC/SUB SOURCE LISTED	DEPOSIT INSTRUMENT IDENTIFICATION	
AGENCY	SOURCE	LOC/SUB SOURCE	FUND					TYPE	NUMBER
411	899	001	456			300.55	Loan repayments more than 120 days past due	3	4782
411	898	001	456			130.14	Payments for licenses more than 120 days past due	3	5170

TOTAL DEPOSIT 430.69

SIGNED _____ TITLE Fiscal Officer

FOR COMPTROLLER USE ONLY

COMPTROLLER DEPOSIT ORDER

TO THE TREASURER OF THE STATE OF ILLINOIS

ORDER DATE _____ NO. _____

RECEIVED OF _____

FUND NAME _____

$ _____ FUND NUMBER _____

COUNTERSIGNED - STATE TREASURER

COMPTROLLER, STATE OF ILLINOIS

DEPOSIT INSTRUMENT TYPE CODE

CODE	TYPE INSTRUMENT
1	Advice of Credit
2	State Warrant
3	Treasurer's Draft
4	United States Check
5	University Check
6	Other _____

Exhibit 26.40.10-D

Exhibit 26.40.10-E
(04-001)

FUND TRANSFER NOTIFICATION

Comptroller's Use

Agency	7	9	9	Rev Source					T	R	I	N
Doc No.												
Date												
Oper code												

Agency Department of XYZ Date October 3, 1997

Address 325 North First Street, Springfield, Illinois 62702

Transfer Information

[X] Initiate Fund Transfer [ ] Suspend Fund Transfer

Fund No.	Fund Name
Transfer from 0456	Dept. of XYZ Accounts Receivable Trust Fund
Transfer from 0001	General Revenue Fund

Amount of Transfer $ 15,000.00

Comptroller's Use

Requested Date of Transfer October 5, 1997 Transfer From Identifier: XYZQTRANS

Statutory Authority 30 ILCS 210/6

Additional Information: To transfer 75% of the amounts deposited into Dept. of XYZ Accounts Receivable Trust Fund during the quarter ended September 30, 1997. The 75% amount is based on amounts per the Comptroller's records at quarter end.

Requested by	Title	Telephone No.
	Fiscal Officer	(217)782-2052
Authorized Official	Title	
	Director	

Comptroller's Use Only

[ ] Processed [ ] Returned, See Attached Letter

Signature	Title	Date	Telephone No.

C-55

Exhibit 26.40.10-F
(04-001)

DANIEL W. HYNES
COMPTROLLER
www.ioc.state.il.us

Application to Establish or Dissolve a Fund

Agency _____ Date _____

Address _____

Official Name of Fund _____

☐ Fund Creation ☐ Fund Dissolution ☐ Petty Cash/Change Fund Increase/Decrease

Type of Fund

☐ Legislatively Created Statute _____ ☐ Federal Trust Fund ☐ Change Fund

☐ State Trust Fund ☐ Temporary Locally Held Trust Fund or Bank Deposit ☐ Petty Cash Fund

Questions Applicable to All Funds

1) Purpose of Fund? _____
2) Sources of Receipts? _____
3) Purposes of Disbursements? _____
4) Length of Time Fund Required: _____
5) Requested Effective Date: _____

Questions Applicable to Locally Held, Petty Cash and Change Funds

6) Who is Accountable for Fund? _____
7) Are Persons Handling Moneys Bonded? _____
8) Location of Fund _____
9) If Petty Cash Fund: What is Amount of Petty Cash Requested? _____
   What is the Sociall Security Number of the Custodian? _____

Questions Applicable to All Funds Dissolution

10) Current Fund Balance: _____
11) Dispostion of Remaining Balance: _____

_____ _____ _____
Signature of Agency Head **Date** **Telephone Number**

Agency Certification

☐ Approval Granted ☐ Approval Denied

_____
COMPTROLLER DATE

C-68 5/2/03

State of Illinois
Shared SAMS Funds Trial Balance
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number	Account Description	Nearest Thousand Balance Per SAMS	PY GAAP Adjustments	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Revenues					
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 Operating Grants					
427	Federal Capital Grants					
428	Federal General Grants					
429	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	Other Charges for Services					
443	Other Operating Grants					
444	Other Capital Grants					
445	Refunds and Credit Memoranda - Other Revenues					
446	Refunds and Credit Memoranda -Other Charges for Service					
447	Refunds and Credit Memoranda - Other Operating Grants					
448	Refunds and Credit Memoranda - Other Capital Grants					
449	**Net Other Revenues**					
565	Transfers-In					
575	Bond Proceeds					
577	Refunding Bond Proceeds					
578	Proceeds from Capital Lease Financing					
580	Proceeds from Certificates of Participation					
581	Other Financing Sources					
582	**Total Revenues**	$	$	$	$	$

State of Illinois
Shared SAMS Funds Trial Balance
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number	Account Description	Nearest Thousand: Agency Records	PY GAAP Adjustments	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Expenditure					
505	Education	$	$	$	$	$
510	Employment and Economic Development					
515	Health and Social Services					
520	General Government					
525	Transportation					
530	Public Protection and Justice					
535	Environmental and Business Regulation					
540	Debt Service - Principal					
545	Debt Service - Interest					
550	Capital Outlays					
552	Intergovernmental					
570	Transfers-Out					
579	Payment to Refunded Bond Escrow Agent					
583	Other Financing Uses					
586	**Total Expenditures**	$	$	$	$	$

State of Illinois
Shared SAMS Funds Trial Balance
June 30, 20__(1)__

Agency (2) Department XYZ
Agency # (3) 498
Fund Name (4) General Revenue
Fund # (5) 0001

Account Number	Account Description	Balance Per SAMS	PY GAAP Adjustments	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
		Nearest Thousand				
	Revenues					
401	Income Taxes	$ (6) (375,276)	$ (7) (29,974)	$ (8) (32,239)	$ (9) (377,541)	$ (10) (381,540)
402	Refunds and Credit Memoranda	(11) 10,568	1,836	2,036	10,768	11,575
405	**Net Income Taxes**	(12) (364,708)	(12) (28,138)	(12) (30,203)	(12) (366,773)	(12) (369,965)
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 Operating Grants					
427	Federal Capital Grants					
428	Federal General Grants					
429	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**	(957)	(13)	(3)	(947)	(976)
440	Interest and Other Investment Income					
441	Other Revenues	(3,624)	(162)	(7)	(3,469)	(3,344)
442	Other Charges for Services					
443	Other Operating Grants					
444	Other Capital Grants					
445	Refunds and Credit Memoranda - Other Revenues					
446	Refunds and Credit Memoranda - Other Charges for Services					
447	Refunds and Credit Memoranda - Other Operating Grants					
448	Refunds and Credit Memoranda - Other Capital Grants					
449	**Net Other Revenues**	(3,624)	(162)	(7)	(3,469)	(3,344)
565	Transfers-In	(600)	(50)	(30)	(580)	(500)
575	Bond Proceeds					
577	Refunding Bond Proceeds					
578	Proceeds from Capital Lease Financing					
580	Proceeds from Certificates of Participation					
581	Other Financing Sources					
582	**Total Revenues**	$ (13) (369,889)	$ (13) (28,363)	$ (13) (30,243)	$ (13) 371,769)	$ (13) (374,785)

State of Illinois
Shared SAMS Funds Trial Balance
June 30, 20__(1)__

Agency (2) Department XYZ
Agency # (3) 498
Fund Name (4) General Revenue
Fund # (5) 0001

Account Number	Account Description	Nearest Thousand: Agency Records	PY GAAP Adjustments	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Expenditure					
505	Education	$	$	$	$	$
510	Employment and Economic Development					
515	Health and Social Services					
520	General Government	(6) 157,595	(7) 4,809	(8) 3,792	(9) 156,578	(10) 160,172
525	Transportation	20,450	1,374	1,571	20,647	20,041
530	Public Protection and Justice	15,725	687	438	15,476	12,442
535	Environmental and Business Regulation					
540	Debt Service - Principal					
545	Debt Service - Interest					
550	Capital Outlays		8	74	66	88
552	Intergovernmental					
570	Transfers-Out					
579	Payment to Refunded Bond Escrow Agent					
583	Other Financing Uses					
586	**Total Expenditures**	$ (14) 193,770	$ (14) 6,878	$ (14) 5,875	$ (14) 192,767	$ (14) 192,743

State of Illinois
Nonshared SAMS Funds Trial Balance
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number	Account Description	Nearest Thousand Agency Records	PY GAAP Adjustments	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Revenues					
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 Operating Grants					
427	Federal Capital Grants					
428	Federal General Grant Revenue					
429	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	Other Charges for Services					
443	Other Operating Grants					
444	Other Capital Grants					
445	Refunds and Credit Memoranda - Other Revenues					
446	Refunds and Credit Memoranda -Other Charges for Service					
447	Refunds and Credit Memoranda - Other Operating Grants					
448	Refunds and Credit Memoranda - Other Capital Grants					
449	**Net Other Revenues**					
565	Transfers-In					
575	Bond Proceeds					
577	Refunding Bond Proceeds					
578	Proceeds from Capital Lease Financing					
580	Proceeds from Certificates of Participation					
581	Other Financing Sources					
582	**Total Revenues**	$	$	$	$	$
584	**Closing Entry-Revenue**	$	$	$	$	$

State of Illinois
Nonshared SAMS Funds Trial Balance
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number	Account Description	Nearest Thousand: Agency Records	PY GAAP Adjustments	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Expenditure					
505	Education	$	$	$	$	$
510	Employment and Economic Development					
515	Health and Social Services					
520	General Government					
525	Transportation					
530	Public Protection and Justice					
535	Environmental and Business Regulation					
540	Debt Service-Principal					
545	Debt Service-Interest					
550	Capital Outlays					
552	Intergovernmental					
570	Transfers-Out					
579	Payment to Refunded Bond Escrow Agent					
583	Other Financing Uses					
586	**Total Expenditures**	$	$	$	$	$
587	**Closing Entry-Expenditures**	$	$	$	$	$

State of Illinois
Nonshared SAMS Funds Trial Balance
June 30, 20____(1)

Agency (2) Department XYZ
Agency # (3) 498
Fund Name (4) ABC
Fund # (5) 0002

Account Number	Account Description	Nearest Thousand: Agency Records	PY GAAP Adjustments	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Revenues	(6)	(7)	(8)	(9)	(10)
401	Income Taxes	$ (375,276)	$ (29,974)	$ (32,239)	$ (377,541)	$ (381,540)
402	Refunds and Credit Memoranda	(11) 10,568	1,836	2,036	10,768	11,575
405	**Net Income Taxes**	(12) (364,708)	(12) (28,138)	(12) (30,203)	(12) (366,773)	(12) (369,965)
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 Operating Grants					
427	Federal Capital Grants					
428	Federal General Grant Revenue					
429	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**	(957)	(13)	(3)	(947)	(976)
440	Interest and Other Investment Income					
441	Other Revenues	(3,624)	(162)	(7)	(3,469)	(3,344)
442	Other Charges for Services					
443	Other Operating Grants					
444	Other Capital Grants					
445	Refunds and Credit Memoranda					
445	Refunds and Credit Memoranda - Other Revenues					
446	Refunds and Credit Memoranda -Other Charges for Service					
447	Refunds and Credit Memoranda - Other Operating Grants					
448	Refunds and Credit Memoranda - Other Capital Grants					
449	**Net Other Revenues**	(3,624)	(162)	(7)	(3,469)	(3,344)
565	Transfers-In	(600)	(50)	(30)	(580)	(500)
575	Bond Proceeds					
577	Refunding Bond Proceeds					
578	Proceeds from Capital Lease Financing					
580	Proceeds from Certificates of Participation					
581	Other Financing Sources	(13)	(13)	(13)	(13)	(13)
582	**Total Revenues**	$ (369,889)	$ (28,363)	$ (30,243)	$ (371,769)	$ (374,785)
584	**Closing Entry-Revenues**	$	$	$	$ (14) 371,769	$

State of Illinois
Nonshared SAMS Funds Trial Balance
June 30, 20____(1)_

Agency (2) Department XYZ
Agency # (3) 498
Fund Name (4) General Revenue
Fund # (5) 0002

Account Number	Account Description	Nearest Thousand: Agency Records	PY GAAP Adjustments	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Expenditure					
505	Education	$	$	$	$	$
510	Employment and Economic Development					
515	Health and Social Services					
520	General Government	(6) 157,595	(7) 4,809	(8) 3,792	(9) 156,578	(10) 160,172
525	Transportation	20,450	1,374	1,571	20,647	20,041
530	Public Protection and Justice	15,725	687	438	15,476	12,442
535	Environmental and Business Regulation					
540	Debt Service-Principal					
545	Debt Service-Interest					
550	Capital Outlays		8	74	66	88
552	Intergovernmental					
570	Transfers-Out					
579	Payment to Refunded Bond Escrow Agent					
583	Other Financing Uses					
586	**Total Expenditures**	$ (15) 193,770	$ (15) 6,878	$ (15) 5,875	$ (15) 192,767	$ (15) 192,743
587	**Closing Entry-Expensditures**	$	$	$	$ (16) 192,767)	$

State of Illinois
Locally Held Funds Trial Balance
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number	Account Description	Nearest Thousand: Agency Records	Adjustments June 30, PY	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Revenues					
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 Operating Grants					
427	Federal Capital Grants					
428	Federal General Grants					
429	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	Other Charges for Services					
443	Other Operating Grants					
444	Other Capital Grants					
445	Refunds and Credit Memoranda - Other Revenues					
446	Refunds and Credit Memoranda -Other Charges for Service					
447	Refunds and Credit Memoranda - Other Operating Grants					
448	Refunds and Credit Memoranda - Other Capital Grants					
449	**Net Other Revenues**					
565	Transfers - In					
575	Bond Proceeds					
577	Refunded Bond Proceeds					
578	Proceeds from Capital Lease Financing					
580	Proceeds from Certificates of Participation					
581	Other Financing Sources					
582	**Total Revenues**	$	$	$	$	$
584	**Closing Entry-Revenue**	$	$	$	$	$

State of Illinois
Locally Held Funds Trial Balance
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number	Account Description	Nearest Thousand: Agency Records	Adjustments June 30, PY	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Expenditures					
505	Education	$	$	$	$	$
510	Employment and Econmomic Developmen					
515	Health and Social Services					
520	General Government					
525	Transportation					
530	Public Protection and Justice					
535	Environment and Business Regulation					
540	Debt Service - Principal					
545	Debt Service - Interest					
550	Capital Outlays					
552	Intergovernmental					
570	Transfers - Out					
579	Payment to Refunded Bond Escrow Agent					
583	Other Financing Uses					
586	**Total Expenditures**	$	$	$	$	$
587	**Closing Entry-Expenditures**	$	$	$	$	$

State of Illinois
Locally Held Funds Trial Balance
June 30, 20 (1)

Agency (2) Department ABC
Agency # (3) 499
Fund Name (4) LHF
Fund # (5) 1100

Account Number	Account Description	Nearest Thousand Agency Records	Adjustments June 30, PY	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Revenues					
401	Income Taxes	$ (6)	$ (7)	$ (8)	$ (9)	$ (10)
402	Refunds and Credit Memoranda	(11)				
405	**Net Income Taxes**	(12)	(12)	(12)	(12)	(12)
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**					
424	Federal Operating Grants					
426	Federal Capital Grants					
428	Federal General Grants					
429	Refunds and Credit Memoranda					
430	**Net Federal Government**					
431	Licenses and Fees	(4,039)			(4,039)	(2,444)
432	Refunds and Credit Memoranda					
435	**Net Licenses and Fees**	(4,039)			(4,039)	(2,444)
440	Interest and Other Investment Income	(45)		(14)	(59)	(40)
441	Other Revenues					
442	Other Charges for Services					
443	Other Operating Grants					
444	Other Capital Grants					
445	Refunds and Credit Memoranda - Other Revenues					
446	Refunds and Credit Memoranda -Other Charges for Service					
447	Refunds and Credit Memoranda - Other Operating Grants					
448	Refunds and Credit Memoranda - Other Capital Grants					
449	**Net Other Revenues**					
565	Transfers - In					
575	Bond Proceeds					
577	Refunding Bond Proceeds					
578	Proceeds from Capital Lease Financing					
580	Proceeds from Certificates of Participation					
581	Other Financing Sources					
582	**Total Revenues**	$ (13) (4,084)	$ (13)	$ (13) (14)	$ (13) 4,098	$ (13) 2,484
584	**Closing Entry-Revenues**	$	$	$	$ (14) 4,098	$

State of Illinois
Locally Held Funds Trial Balance
June 30, 20 (1)

Agency (2) Department ABC
Agency # (3) 499
Fund Name (4) LHF
Fund # (5) 1100

Account Number	Account Description	Nearest Thousand: Agency Records	Adjustments June 30, PY	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Expenditures					
505	Education	$	$	$	$	$
510	Employment and Econmomic Developmen					
515	Health and Social Services					
520	General Government	(6) 4,086	(7) 602	(8) 493	(9) 3,977	(10) 2,023
525	Transportation					
530	Public Protection and Justice					
535	Environment and Business Regulation					
540	Debt Service - Principal					
545	Debt Service - Interest					
550	Capital Outlays					
552	Intergovernmental					
570	Transfers - Out			10	10	
579	Payment to Refunded Bond Escrow Agent					
583	Other Financing Uses					
586	**Total Expenditures**	$ (15) 4,086	$ (15) 602	$ (15) 503	$ (15) 3,987	$ (15) 2,023
587	**Closing Entry-Expenditures**	$	$	$	$ (16) (3,987)	$

State of Illinois
Proprietary Funds
Trial Balance
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number	Account Description	Nearest Thousand: Agency Records	Agency Adjustments	IOC Adjustments	Auditor Adjustments	CY GAAP Basis	PY GAAP Basis
	Assets						
101	Cash on Deposit with State Treasurer (including Intransit Items)	$	$	$	$	$	$
103	Petty Cash						
104	Cash Equivalents						
105	**Total Cash and Cash Equivalents**						
109	Investments, Current						
110	Unamortized Premiums (Disc.) on Investments, Current						
111	**Total Investments, Current**						
113	Investments, Long Term						
114	Unamortized Premiums(Discounts) on Investments, Long Term						
115	**Total Investments, Long Term**						
117	Taxes Receivable						
118	Allowance for Uncollectible Taxes						
121	Interest and Penalties Receivable on Taxes						
122	Allowance for Uncollectible Interest and Penalties on Taxes	( )				( )	( )
125	**Total Taxes Receivables, Net**						
126	Due From Other Government-Federal						
127	Due From Other Government-Local						
128	Allowance for Uncollectible Due from Other Governments	( )				( )	( )
130	**Total Intergovernmental Receivables, Net**						
135	Other Receivables						
136	Allowance for Uncollectible Other Receivables	( )				( )	( )
140	**Total Other Receivables**						

State of Illinois | **Agency** _____
Proprietary Funds | **Agency #** _____
Trial Balance | **Fund Name** _____
June 30, 20_____ | **Fund #** _____

Account Number	Account Description	Nearest Thousand: Agency Records	Agency Adjustments	IOC Adjustments	Auditor Adjustments	CY GAAP Basis	PY GAAP Basis
141	Due from Other Funds						
144	Due from Component Units						
147	Due from Primary Government						
150	Inventories						
151	Prepaid Expenses						
152	Loans and Notes Receivable, Current						
153	Allowance for Uncollectible Loans and Notes Receivable, Current	( )				( )	( )
154	**Total Loans and Notes Receivable Current, Net**						
155	Loans and Notes Receivable, Long-Term						
156	Allowance for Uncollectible Loans and Notes Receivable, Long-Term	( )				( )	( )
157	**Total Loans and Notes Receivable Long-Term, Net**						
159	Restricted Assets, Current						
160	Restricted Assets, Noncurrent						
161	**Total Restricted Assets**						
163	Unamortized Bond Issuance Costs						
167	Capital Assets, not being depreciated						
168	Capital Assets, being depreciated						
169	Accumulated Depreciation	( )				( )	( )
170	**Total Capital Assets, Net**						
175	Other Assets, Current						
176	Other Assets, Long-Term						
177	**Total Other Assets**						
195	**Total Assets**	$	$	$	$	$	$

State of Illinois **Agency** _____
Proprietary Funds **Agency #** _____
Trial Balance **Fund Name** _____
June 30, 20_____ **Fund #** _____

Account Number	Account Description	Nearest Thousand					
		Agency Records	**Agency Adjustments**	**IOC Adjustments**	**Auditor Adjustments**	**CY GAAP Basis**	**PY GAAP Basis**
	Liabilities						
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 Revenue						
222	Liabilities Payable from Restricted Assets, Current						
224	Liabilities Payable from Restricted Assets, Long-Term						
235	Notes Payable, Current						
236	Notes Payable, Long-Term						
246	Revenue Bonds Payable, Current						
250	Revenue Bonds Payable, Long-Term						
251	Unamortized Premiums (Discounts) on Bonds Sold-Revenue Bonds						
252	Unamortized Deferred Amounts on Bond Refundings						
253	**Total Revenue Bonds Payable, Long-Term**						

State of Illinois | **Agency** _____
Proprietary Funds | **Agency #** _____
Trial Balance | **Fund Name** _____
June 30, 20_____ | **Fund #** _____

Account Number	Account Description	Nearest Thousand: Agency Records	Agency Adjustments	IOC Adjustments	Auditor Adjustments	CY GAAP Basis	PY GAAP Basis
256	Leases and Installment Purchases Payable, Current						
257	Leases and Installment Purchases Payable, Long-Term						
259	Other Obligations, Current						
260	Other Obligations, Long-Term						
262	Compensated Absences, Current						
263	Compensated Absences, Long-Term						
265	Certificates of Participation, Current						
266	Certificates of Participation, Long-Term						
267	Unamortized Premium(Discounts) on Certificates sold						
268	Unamortized Deferred Amounts on Certificate Refundings						
269	**Total Certificates of Participation, Long-Term**						
295	**Total Liabilities**	$	$	$	$	$	$
	Net Assets						
309	Unrestricted	$	$	$	$	$	$
335	Invested in Capital Assets, Net of Related Debt						
	Restricted for:						
336	Debt Service						
337	Capital Projects						
338	Other Purposes						
339	**Total Restricted Net Assets**						
351	**Total Net Assets**	$	$	$	$	$	$

State of Illinois
Proprietary Funds
Trial Balance
June 30, 20 (1)

Agency (2) ABC Authority
Agency # (3) 598
Fund Name (4) Home Loan
Fund # (5) 1201

Account Number	Account Description	Nearest Thousand: Agency Records	Agency Adjustments	IOC Adjustments	Auditor Adjustments	CY GAAP Basis	PY GAAP Basis
	Assets						
101	Cash on Deposit with State Treasurer (including Intransit Items)	$ (6) 223	$ (7)	$ (7)	$ (7)	$ (8) 223	$ (9) 223
103	Petty Cash						
104	Cash Equivalents	1,350				1,350	910
105	**Total Cash and Cash Equivalents**	(10) 1,573	(10)	(10)	(10)	(10) 1,573	(10) 1,133
109	Investments, Current	287				287	242
110	Unamortized Premiums (Disc.) on Investments, Current						
111	**Total Investments, Current**	287				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 Receivables, Net**						
126	Due From Other Government - Federal						
127	Due From Other Government - Local	2,680				2,680	2,230
128	Allowance for Uncollectible Due from Other Governments	( )				( )	( )
130	**Total Intergovernmental Receivables, Net**	2,680				2,680	2,230
135	Other Receivables	3,745	(1,410)			2,335	2,618
136	Allowance for Uncollectible Other Receivables	( )				( )	( )
140	**Total Other Receivables**	3,745	(1,410)			2,335	2,618

State of Illinois
Proprietary Funds
Trial Balance
June 30, 20(1)

Agency (2) ABC Authority
Agency # (3) 598
Fund Name (4) Home Loan
Fund # (5) 1201

Account Number	Account Description	Nearest Thousand: Agency Records	Agency Adjustments	IOC Adjustments	Auditor Adjustments	CY GAAP Basis	PY GAAP Basis
141	Due from Other Funds	(6)	(7) 1,410	(7)	(7)	(8) 1,410	(9) 1,013
144	Due from Component Units						
147	Due from Primary Government						
150	Inventories	200				200	250
151	Prepaid Expenses						
152	Loans and Notes Receivable, Current		100			100	
153	Allowance for Uncollectible Loans and Notes Receivable	( )	(10)			(10)	( )
154	**Total Loans and Notes Receivable Current, Net**		90			90	
155	Loans and Notes Receivable, Long-Term	3,620	(100)			3,520	2,700
156	Allowance for Uncollectible Loans and Notes Receivable, Long-Term	(1,090)	10			(1,080)	(680)
157	**Total Loans and Notes Receivable Long-Term, Net**	2,530	(90)			2,440	2,020
159	Restricted Assets, Current	5,000				5,000	5,500
160	Restricted Assets, Non-current						
161	**Total Restricted Assets**	**5,000**				**5,000**	**5,500**
163	Unamortized Bond Issuance Cost						
167	Capital Assets, not being depreciated	620				620	620
168	Capital Assets, being depreciated	2,420	88			2,508	2,217
169	Accumulated Depreciation	(628)	(255)			(883)	(808)
170	**Total Capital Assets, Net**	2,412	(167)			2,245	2,029
175	Other Assets, Current						
176	Other Assets, Long-Term						
177	**Total Other Assets**						
195	**Total Assets**	$(11) 18,427	$(11) (167)	$(11)	$(11)	$(11) 18,260	$(11) 17,292

State of Illinois
Proprietary Funds
Trial Balance
June 30, 20 (1)

Agency (2) ABC Authority
Agency # 598 (3)
Fund Name (4) Home Loan
Fund # 1201 (5)

Account Number	Account Description	Nearest Thousand: Agency Records	Agency Adjustments	IOC Adjustments	Auditor Adjustments	CY GAAP Basis	PY GAAP Basis
	Liabilities						
205	Accounts Payable and Accrued Liabilities	$ (6) (4,166)	$ (7) (60)	$ (7)	$ (7)	$ (8) (4,226)	$ (9) (4,098)
208	Due to Other Government - Federal						
209	Due to Other Government - Local	(253)				(253)	(84)
210	**Total Intergovernmental Payables**	(253)				(253)	(84)
215	Due to Other Funds		(22)			(22)	(17)
216	Due to Component Units						
217	Due to Primary Government						
220	Deferred Revenue						
222	Liabilities Payable from Restricted Assets						
224	Liabilities Payable from Restricted Assets, Long-Term						
235	Notes Payable, Current		(20)			(20)	
236	Notes Payable, Long-Term	(74)	20			(54)	(65)
246	Revenue Bonds Payable, Current		(100)			(100)	
250	Revenue Bonds Payable, Long-Term	(6) (2,120)	(7) 100	(7)	(7)	(8) (2,020)	(9) (2,330)
251	Unamortized Premiums (Discounts) on Bonds Sold-Revenue Bonds						
252	Unamortized Deferred Amounts on Bond Refundings						
253	**Total Revenue Bonds Payable, Long-Term**	(2,120)	100			(2,020)	(2,330)

State of Illinois
Proprietary Funds
Trial Balance
June 30, 20 (1)

Agency (2) ABC Authority
Agency # (3) 598
Fund Name (4) Home Loan
Fund # (5) 1201

Account Number	Account Description	Nearest Thousand: Agency Records	Agency Adjustments	IOC Adjustments	Auditor Adjustments	CY GAAP Basis	PY GAAP Basis
256	Leases and Installment Purchases Payable, Current	(268)	63			(205)	(258)
257	Leases and Installment Purchases Payable, Long-Term						
259	Other Obligations, Current						
260	Other Obligation, Long-Term						
262	Compensated Absences, Current						
263	Compensated Absences, Long-Term						
265	Certificates of Participation, Current						
266	Certificates of Participation, Long-Term						
267	Unamortized Premium/(Discounts) on Certificates sold						
268	Unamortized Deferred Amounts on Certificate Refundings						
269	**Total Certificates of Participation, Long-Term**						
295	**Total Liabilities**	$ (12) (6,881)	$ (12) (19)	$ (12)	$ (12)	$ (12) (6,900)	$ (12) (6,852)
	Net Assets						
309	Unrestricted	$ (6) (7,306)	$ (7) (12)	$ (7)	$ (7)	$ (8) 7,318)	$ (9) (10)
335	Invested in Capital Assets, Net of Related Debt	(2,250)				(2,250)	(2,000)
	Restricted for:						
336	Debt Service	(1,000)				(1,000)	(1,970)
337	Capital Projects						
338	Other Purposes	(1,000)	208			(792)	(6,460)
339	**Total Restricted Net Assets**	(2,000)	208			(1,792)	(10,430)
351	**Total Net Assets**	$ (13) (11,556)	$ (13) 196	$ (13)	$ (13)	$ (13) (11,360)	$ (13) (10,440)

State of Illinois
Proprietary Funds
Trial Balance
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number	Account Description	Nearest Thousand: Agency Records	Adjustments, Prior Year	Adjustments June 30, CY	GAAP Basis	PY GAAP Basis
	Operating Revenues					
605	Charges for Sales and Services	$	$	$	$	$
610	Contributions					
615	Interest and Other Investment Income					
620	Federal Government, Operating					
625	Other Revenues					
630	**Total Operating Revenues**					
	Operating Expenses					
635	Cost of Sales and Services					
640	Benefit Payments and Refunds					
645	Prizes and Claims					
650	Interest					
655	Depreciation					
660	General and Administrative					
665	Other Expenses					
670	**Total Operating Expenses**					
672	**Operating (Income) Loss**					
	Non-Operating					
673	Interest and Investment Income, Non-Operating					
674	Interest Expense, Non-Operating					
675	Other Non-Operating Revenues					
676	Other Non-Operating Expenses					
677	Federal Government, Non-Operating					
678	**Income (Loss) Before Operating Transfers**					
679	Transfers-In					
682	Transfers Out					
686	**Total Non-Operating Revenues/Expenses**					
685	**Net(Income) Loss**	$	$	$	$	$
687	**Closing Entry**	$	$	$	$	$

State of Illinois
Proprietary Funds
Trial Balance
June 30, 20(1)

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

Account Number	Account Description	Nearest Thousand: Agency Records	Adjustments, Prior Year	Adjustments June 30, CY	GAAP Basis	PY GAAP Basis
	Operating Revenues					
605	Charges for Sales and Services	$ (6) (4,270)	$ (7)	$ (8)	$ (9) (4,270)	$ (10) (4,130)
610	Contributions					
615	Interest and Other Investment Income	(147)			(147)	(115)
620	Federal Government, Operating					
625	Other Revenues	(868)			(868)	(930)
630	**Total Operating Revenues**	(11) (5,285)	(11)	(11)	(11) (5,285)	(11) (5,175)
	Operating Expenses					
635	Cost of Sales and Services	3,294		(78)	3,216	3,460
640	Benefit Payments and Refunds					
645	Prizes and Claims					
650	Interest	152		9	161	140
655	Depreciation			255	255	315
660	General and Administrative	933			933	689
665	Other Expenses					
670	**Total Operating Expenses**	(12) 4,379	(12)	(12) 186	(12) 4,565	(12) 4,604
672	**Operating (Income) Loss**	(13) (906)	(13)	(13) 186	(13) (720)	(13) (571)
	Non-Operating					
673	Interest and Investment Income, Non-Operating					
674	Interest Expense, Non-Operating	20			20	
675	Other Non-Operating Revenues	(50)			(50)	
676	Other Non-Operating Expenses	5			5	
677	Federal Government, Non-Operating					
678	**Income (Loss) Before Operating Transfers**					
679	Transfers-In	(5)			(5)	
682	Transfers Out					
686	**Total Non-Operating Revenues/Expenses**	(14) (30)	(14)	(14)	(14) (30)	(14)
685	**Net(Income) Loss**	$ (15) (936)	$ (15)	$ (15) 186	$ (15) (750)	$ (15) (571)
687	**Closing Entry**	$	$	$	$ (16) 750	$

SCO-527

FUND EQUITY RECONCILIATION (SCO-529)

PURPOSE

The purpose of the Fund Equity Reconciliation (Exhibit 27.20.29-A) is to demonstrate the closing out of the operating statement to the equity section of the balance sheet.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Fund Equity Reconciliation should be prepared for nonshared, locally held and proprietary fund trial balances. This form should be filled out only after the Trial Balance (SCO-516 and 517 for nonshared funds, SCO-521 and 522 for locally held funds or the SCO-526 and 527 for proprietary funds) has been completed.

All amounts on this form must be rounded to the nearest thousand. Where a line does not apply, leave it blank. For trial balances completed on the Comptroller's WEDGE system, this form will automatically calculate certain fields.

INSTRUCTIONS

Complete Form SCO-529, disclosing beginning fund equity, revenues, expenses/expenditures and ending fund equity.

STANDARD JOURNAL ENTRIES

The following journal entries should be made to close revenues and expenditures into undesignated fund balance for **nonshared and locally held funds**.

When revenues exceed expenditures, the following entry will be recorded on Form SCO-547 as entry R-000:

Account Number	Account Name	Debit	Credit
584	Closing Entry (Revenues)	XXX	
587	Closing Entry (Expenditures)		XXX
340	Undesignated Fund Balance		XXX

To close revenues and expenditures into fund equity.

When expenditures exceed revenues, the following entry will be recorded on Form SCO-547 as entry R-000:

Account Number	Account Name	Debit	Credit
584	Closing Entry (Revenues)	XXX	
340	Undesignated Fund Balance	XXX	
587	Closing Entry (Expenditures)		XXX

To close revenues and expenditures into fund equity.

The following journal entries should be made to close net income or net loss into unrestricted net assets for **proprietary funds**:

When there is net income, the following entry will be recorded on Form SCO-547 as entry R-000:

Account Number	Account Name	Debit	Credit
685	Net Income	XXX	
309	Unrestricted Net Assets		XXX

To close net income into net assets.

State of Illinois
Shared SAMS Funds Cash Reconciliation
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number	Account Description	Nearest Thousand		
		Cash on Hand	Cash in Transit	Total
	Revenues			
401	Income Taxes	$	$	$
406	Sales Taxes			
411	Public Utility Taxes			
416	Motor Fuel Taxes			
421	Other Taxes			
426	Federal Operating Grants			
427	Federal Capital Grants			
428	Federal General Grants			
431	Licenses and Fees			
440	Interest and Other Investment Income			
441	Other Revenues			
442	Other Charges and Services			
443	Other Operating Grants			
444	Other Capital Grants			
565	Operating Transfers-In			
575	Bond Proceeds			
577	Refunded Bond Proceeds			
	Total	$	$	$

State of Illinois
Shared SAMS Funds Cash Reconciliation
June 30, 20____ (1)

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

Account Number	Account Description	Nearest Thousand		
		Cash on Hand	Cash in Transit	Total
	Revenues			
401	Income Taxes	$ (6)	$ (7)	$ (8)
406	Sales Taxes			
411	Public Utility Taxes			
416	Motor Fuel Taxes			
421	Other Taxes			
426	Federal Operating Grants			
427	Federal Capital Grants			
428	Federal General Grants			
431	Licenses and Fees			
440	Interest and Other Investment Income			
441	Other Revenues			
442	Other Charges and Services			
443	Other Operating Grants			
444	Other Capital Grants			
565	Operating Transfers-In			
575	Bond Proceeds			
577	Refunded Bond Proceeds			
	Total	$ (9)	$ (10)	$ (11)

SCO-531

(13) Enter the investing activities amounts from agency records at June 30 in the appropriate account.

(14) Total all investing activities amounts reported in (13) and enter the result.

(15) Sum (8), (10), (12) and (14) and enter the result.

(16) Enter cash and cash equivalents at beginning of year. This is the amount reported as cash and cash equivalents at end of year in the Prior Year column.

(17) Sum (15) and (16) and enter the result. This amount must equal the amount reported in the account 105 on the SCO-526 plus any cash equivalents reported as restricted assets.

(18) Enter the operating income (loss). This is the amount reported in (13) in the GAAP Basis column on Form SCO-527.

(19) Enter the noncash activity amounts from agency records at June 30 in the appropriate account.

(20) Enter the amount of (increase) decrease for each asset and liability account. These amounts can be obtained by calculating the difference between the CY GAAP Basis and PY GAAP Basis on Form SCO-526 for the applicable accounts.

(21) Sum the amounts reported in (19) and (20) and enter the result.

(22) Sum (18) and (21) and enter the result. This amount should equal (8) net cash provided by (used in) operating activities on page 1 of this form.

(23) Enter the fair market value at June 30 for any mortgages entered into during the period July 1 through June 30.

(24) Enter the current year disbursements for mortgages included in (23).

(25) Enter the fair market value at June 30 for any acquisition under capital leases entered into during the period July 1 through June 30.

(26) Enter the current year disbursements for acquisition under capital leases included in (25).

(27) Enter the fair market value at June 30 for any installment purchases entered into during the period July 1 through June 30.

(28) Enter the current year disbursements for installment purchases included in (27).

(29) Enter the fair market value at June 30 for any transfers of assets from(to) other state funds during the period July 1 through June 30.

(30) Enter the fair market value at June 30 for any donated assets received during the period July 1 through June 30.

(31) Enter the fair market value at June 30 for any other noncash items received/obtained during the period July 1 through June 30.

(32) Enter the current year disbursements for any other noncash item included in (31).

(33) Enter an explanation of the noncash item reported in (31) and (32).

(34) Enter the change in fair market value of investments from June 30, prior year to June 30, current year.

Exhibit 27.20.33-A
(03-002)

State of Illinois
Proprietary Funds
Statement of Cash Flows
June 30, 20 _____

Agency _____
Agency No. _____
Fund _____
Fund No. _____

Description		Nearest Thousand Current Year	Prior Year
Cash flows from operating activities:			
Cash received from sales and services	901	$	$
Cash payments to suppliers for goods and services	904	( )	( )
Cash payments to employees for services	906	( )	( )
Cash payments for lottery prizes	907	( )	( )
Cash receipts from other operating activities	908		
Cash payments for other operating activities	909	( )	( )
Net cash provided by (used in) operating activities	910		
Cash flows from noncapital financing activities:			
Proceeds from borrowing, net of bond issuance costs	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-out to other funds	926	( )	( )
Other noncapital financing activities (explain) _____	930		
Net cash provided by (used in) noncapital financing activities	933		
Cash flows from capital and related financing activities:			
Proceeds from capital debt incurred, net of bond issuance costs	934		
Acquisition and construction of capital assets	935	( )	( )
Principal paid on capital debt	936	( )	( )
Interest paid on capital debt	937	( )	( )
Proceeds from the sale of equipment	938		
Other capital and related financing activities (explain) _____	939		
Net cash provided 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 by (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 _____
Agency No. _____
Fund _____
Fund No. _____

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		
Amortization (accretion)	953		
Non-cash expenses	954		
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	955		
(Increase) decrease in intergovernmental receivables	956		
(Increase) decrease in due from other funds	957		
(Increase) decrease in due from primary government	958		
(Increase) decrease in due from component units	959		
(Increase) decrease in inventory	960		
(Increase) decrease in prepaid expenses	961		
Increase (decrease) in accounts payable and accrued liabilities	962		
Increase (decrease) in intergovernmental payables	963		
Increase (decrease) in due to other funds	964		
Increase (decrease) in due to primary government	965		
Increase (decrease) in due to component units	966		
Increase (decrease) in deferred revenues	967		
Increase (decrease) in other liabilities	968		
Increase (decrease) in liabilities payable from restricted assets	969		
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 to/from other State funds	981			
Donated assets	983			
Other (explain): _____	985		986	

Change in fair market value of investments: $ _____ 987

Exhibit 27.20.33-B
(03-002)

State of Illinois
Proprietary Funds
Statement of Cash Flows
June 30, 20 _____ (1)

Agency (2) **Dept. ABC**
Agency No. (3) **128**
Fund (4) **XYZ Fund**
Fund No. (5) **1460**

Description		Nearest Thousand Current Year	Prior Year
Cash flows from operating activities:			
Cash received from sales and services	901	$ (7) 529	$ (6) 526
Cash payments to suppliers for goods and services	904	(434)	(426)
Cash payments to employees for services	906	(94)	(97)
Cash payments for lottery prizes	907	( )	( )
Cash receipt sfrom other operating activities	908	1	
Cash payments for other operating activities	909	( )	( )
Net cash provided by (used in) operating activities	910	$ (8) 2	$ 3
Cash flows from noncapital financing activities:			
Proceeds from borrowing, net of bond issuance costs	915	(9)	
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-out to other funds	926	( )	( )
Other noncapital financing activities (explain) _____	930		
Net cash provided by (used in) noncapital financing activities	933	(10)	
Cash flows from capital and related financing activities:			
Proceeds from capital debt incurred, net of bond issuance costs	934	(11)	
Acquisition and construction of capital assets	935	( )	( )
Principal paid on capital debt	936	( )	( )
Interest paid on capital debt	937	( )	( )
Proceeds from the sale of equipment	938		
Other capital and related financing activities (explain) _____	939		
Net cash provided by (used for) capital and related financing activities	940	(12)	
Cash flows from investing activities:			
Purchase of investment securities	941	((13))	( )
Proceeds from sale and maturities of investment securities	944		
Interest and dividends on investments	945		
Net cash provided by (used in) investing activities	946	(14)	
Net increase (decrease) in cash and cash equivalents	947	(15) 2	3
Cash and cash equivalents at beginning of year	948	(16) 101	98
Cash and cash equivalents at end of year	949	$ (17) 103	$ 101

Exhibit 27.20.33-B
(04-001)

State of Illinois
Proprietary Funds
Statement of Cash Flows
June 30, 20 _____ (1)

Agency (2) **Dept. ABC**
Agency No. (3) **128**
Fund (4) **XYZ Fund**
Fund No. (5) **1460**

Description		Nearest Thousand Current Year	Prior Year
Reconciliation of operating income to net cash provided by operating activities:			
Operating income (loss)	950	$ (18) 9	$ (6) 8
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	951	(19)	
Provision for uncollectible accounts	952		
Amortization (accretion)	953		
Non-cash expenses	954		
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	955	(20)	
(Increase) decrease in intergovernmental receivables	956		
(Increase) decrease in due from other funds	957		
(Increase) decrease in due from primary government	958		
(Increase) decrease in due from component units	959		
(Increase) decrease in inventory	960	2	1
(Increase) decrease in prepaid expenses	961		
Increase (decrease) in accounts payable and accrued liabilities	962	<8>	<6>
Increase (decrease) in intergovernmental payables	963		
Increase (decrease) in due to other funds	964	<1>	
Increase (decrease) in due to primary government	965		
Increase (decrease) in due to component units	966		
Increase (decrease) in deferred revenues	967		
Increase (decrease) in other liabilities	968		
Increase (decrease) in liabilities payable from restricted assets	969		
Other (explain) _____	970		
Total adjustments	971	(21) <7>	<5>
Net cash provided by operating activities	972	$ (22) 2	$ 3

		Nearest Thousand Fair Market Value		Current Year Cash Receipts (Disbursements)
Noncash investing, capital, and financing activities:				
Mortgages (Initial year)	975	(23)	976	(24)
Capital leases (Initial year)	977	(25) 22	978	(26) 0
Installment purchases (Initial year)	979	(27)	980	(28)
Transfer of assets to/from other State funds	981	(29)		
Donated assets	983	(30)		
Other (explain): (33) _____	985	(31)	986	(32)

Change in fair market value of investments: $_____ (34) _____ 987

PROPRIETARY FUNDS SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO-535)

PURPOSE

The purpose of the Proprietary Funds Schedule of Footnote Disclosure Information Form (Exhibit 27.20.35-A) is to collect certain footnote disclosure information to be reported in the State's Annual Financial Report.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Proprietary Funds Schedule of Footnote Disclosure Information should be completed by all funds classified by the Comptroller's Office as enterprise or internal service funds. Refer to Summary of Agencies and Fund Classification (Procedure 27.50.10) to obtain fund classification.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank. If more space is needed, attach additional pages clearly indicating to which section the attachment refers.

INSTRUCTIONS

The Leases-Lessee section of the SCO-535 can be completed using the Comptroller's lease reports and/or agency records. The Certificates of Participation and Revenue Bonds Payable and Extraordinary, Special Items sections can be completed using agency records. Total future commitments for certificates of participation and revenue bonds reported by the agency should agree to the principal and interest outstanding reported in the confirmation of the State's Annual Report of Bonded Indebtedness and Long Term Obligations.

CONTENTS

Refer to Exhibit 27.20.35-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the amount of contingent rents. Contingent rents associated with capital leases are payments dependent on future use such as machine hours or sales volume.
(7)	Enter the cost associated with capital leases for each category at June 30. These amounts should agree to amounts reported on Form SCO-538.
(8)	Enter the cost associated with installment purchases for each category at June 30.
(9)	Sum all amounts reported in (7) and enter the result.
(10)	Sum all amounts reported in (8) and enter the result.
(11)	Enter the amount of accumulated depreciation associated with depreciable assets reported in (7).
(12)	Enter the amount of accumulated depreciation associated with depreciable assets reported in (8).

REFERENCE	CONTENTS
(13)	Subtract (11) from (9) and enter the result.
(14)	Subtract (12) from (10) and enter the result.
(15)	Enter the amount of operating leases due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(16)	Enter the amount of capital leases due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(17)	Enter the principal portion of installment purchases due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(18)	Enter the interest portion of installment purchases due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(19)	Sum all amounts reported in (15) and enter the result.
(20)	Sum all amounts reported in (16) and enter the result.
(21)	Sum all amounts reported in (17) and enter the result. This amount should equal the amount reported in (30) on Form SCO-540.
(22)	Sum all amounts reported in (18) and enter the result.
(23)	Enter the amount of executory costs related to capital leases reported in (20).
(24)	Subtract (23) from (20) and enter the result.
(25)	Enter the amount representing interest related to capital leases reported in (24).
(26)	Subtract (25) from (24) and enter the result. This amount should equal the amount reported in (35) on Form SCO-540.

REFERENCE	CONTENTS
(27)	Enter the amount of operating leases reported in (19) representing future sublease rentals.
(28)	Enter the amount of capital financing leases reported in (26) representing future sublease rentals.
(29)	Enter the minimum amount of rent expense incurred for operating leases, excluding contingent rentals. This includes amounts paid for operating leases from the following detail object codes: 1231, 1232, 1233, 1234, 1235, 1237, 1239, 1681, 1683, 1722, 1723, and 1729.
(30)	Enter the amount of contingent rent expense incurred for operating costs. See (6) for the definition of contingent rents. See (29) for detail object code listing.
(31)	Sum the amounts reported in (29) and (30) and enter the result.
(32)	Enter the amount in (31) representing sublease rentals.
(33)	Subtract (32) from (31) and enter the result.
(34)	Enter the principal portion of certificates of participation payable in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(35)	Enter the interest portion of certificates of participation in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(36)	Sum amounts reported in (34) and (35) and enter the result.
(37)	Enter the principal portion of revenue bonds payable in the next fiscal year (CY+1) and for each period thereafter, as appropriate. To report capital appreciation bonds, the total value of the bond at maturity (e.g., $5,000) should be reported as principal. Interest for capital appreciation bonds will be $ -0- unless supplemental interest is paid.

REFERENCE	CONTENTS
(38)	Enter the interest portion of revenue bonds payable in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(39)	Sum amounts reported in (37) and (38) and enter the result.
(40)	Sum all amounts reported in (34) and enter the result.
(41)	Sum all amounts reported in (35) and enter the result.
(42)	Sum all amounts reported in (36) and enter the result. This amount should also equal the sum of amounts reported in (40) and (41).
(43)	Sum all amounts reported in (37) and enter the result.
(44)	Sum all amounts reported in (38) and enter the result.
(45)	Sum all amounts reported in (39) and enter the result. This amount should also equal the sum of the amounts reported in (43) and (44).
(46)	Enter the unaccreted appreciation amount of the principal portion reported in (43). Unaccreted appreciation represents the difference in the maturity value of capital appreciation bonds and the accreted value as of the balance sheet date.
(47)	Subtract (46) from (43) and enter the result. This amount will equal the sum of report accounts 246 and 250 on the SCO-526.
(48)	Enter the amount of current year principal payments on certificates of participation.
(49)	Enter the amount of current year principal payments on revenue bonds.
(50)	Enter the amount of current year interest payments on certificates of participation.

REFERENCE	CONTENTS
(51)	Enter the amount of current year interest payments on revenue bonds.
(52)	Enter the amount of unamortized premium and (discount) at June 30 for certificates of participation.
(53)	Enter the amount of unamortized premium and (discount) at June 30 for revenue bonds.
(54)	Attach documentation, including financial statement footnote disclosures, for all certificates of participation and revenue bonds issue subsequent to June 30th.
(55)	Attach a schedule of refunding bond requirements in accordance with Governmental Accounting Standards Board Statement No. 7. In addition, attach financial statement footnote disclosures related to refundings occurring during the current year for both certificates of participation and revenue bonds.
(56)	Attach the required segment disclosure information in accordance with Governmental Accounting Standards Board Statement No.34.
(57)	Attach the required demand bond disclosure information in accordance with Governmental Accounting Standards Board Interpretation No. 2, paragraph 11. Required disclosure includes: 1) a general description of the demand bond program, 2) terms of any letters of credit or other standby liquidity agreements outstanding, 3) commitment fees to obtain the letters of credit, 4) any amounts drawn on the letters of credit as of the balance sheet date, 5) a description of the take-out agreement (expiration date, commitment fees to obtain the agreement, and terms of any new obligation under the take-out agreement), and 6) debt service requirements if the take-out agreement is exercised.

REFERENCE	CONTENTS
(58)	Provide a description of extraordinary items as reported on the financial statements, if any. Attach related footnote disclosures included in agency financial statements.
(59)	Enter the amount of extraordinary items.
(60)	Provide a description of special items as reported on the financial statements, if any. Attach related footnote disclosures included in agency financial statements.
(61)	Enter the amount of special items.
(62)	Enter the purpose of each short term debt issued and/or outstanding during the year. Short term debt must be reported even if it is no longer outstanding at the end of the year.
(63)	Enter the amount of each short term debt outstanding at June 30, PY.
(64)	Enter current year additions to short term debt.
(65)	Enter current year deletions to short term debt.
(66)	Enter the sum of (63) and (64) less (65).
(67)	Sum all amounts reported in (63) and enter the result.
(68)	Sum all amounts reported in (64) and enter the result.
(69)	Sum all amounts reported in (65) and enter the result.
(70)	Sum all amounts reported in (66) and enter the result. This amount should equal the sum of (67) and (68) less (69). This amount should also be included in the amount of "Other liabilities" reported on the SCO-526 if the short term debt is due to be repaid within the next year.

State of Illinois	**Agency**
Proprietary Funds	**Agency #**
Schedule of Footnote Disclosure Information	**Fund Name**
June 30, 20_____	**Fund#**

Amounts expressed in thousands

I. Leases-Lessee

A. Contingent rents associated with capital leases in the current year were: $ _____

B. The State's assets under capital leases and installment purchases included in capital assets as of June 30, were as follows:

	Capital Leases	Installment Purchases
Land and land improvements	$	$
Buildings and building improvements		
Equipment		
Total Asset Cost		
Less: Accumulated Depreciation		
Net Book Value	$	$

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

	Operating	Capital	Installment Purchases	
Year Ending June 30,	**Leases**	**Leases**	**Principal**	**Interest**
CY + 1	$	$	$	$
CY + 2				
CY + 3				
CY + 4				
CY + 5				
CY + 6 thru 10				
CY + 11 thru 15				
CY + 16 thru 20				
Total minimum payments	$			
Less: amount representing executory costs				
Net minimum lease payments				
Less: amount representing interest				
Present value of net minimum lease payments		$		
Future sublease rentals	$	$		

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

	Total Expenses
Minimum rentals	$
Contingent rents	
Total	
Less: sublease rentals	
Net	$

State of Illinois | **Agency** _____
Proprietary Funds | **Agency #** _____
Schedule of Footnote Disclosure Information | **Fund Name** _____
June 30, 20_____ | **Fund #** _____

Amounts expressed in thousands

II. Certificates of Participation and Revenue Bonds Payable

A.

1) Future commitments for certificates of participation and revenue bonds payable as of June 30, were as follows

	Certificates of Participation			Revenue Bonds Payable		
	Principal	**Interest**	**Total**	**Principal**	**Interest**	**Total**
CY + 1	$	$	$	$	$	$
CY + 2						
CY + 3						
CY + 4						
CY + 5						
CY + 6 thru 10						
CY + 11 thru 15						
CY + 16 thru 20						
CY + 21 thru 25						
CY + 26 thru 30						
CY + 31 thru 35						
CY + 36 thru 40						
Total Payments	$	$	$		$	$
Less unaccreted appreciation				( )		
Total				$		

2) Current year principal payments $ _____ $ _____
3) Current year interest payments $ _____ $ _____
4) Unamortized premium/(discount) at June 30 $ _____ $ _____
5) Subsequent bond issues (after June 30)
6) Refunding bond requirements according to Governmental Accounting Standards Board Statement #7.

B. Attach the required segment disclosure information in accordance with Governmental Accounting Standards Board Statement # 34.

C. Attach the required demand bond disclosure information in accordance with Governmental Accounting Standards Board Interpretation #1, paragraph 11.

III. Extraordinary, Special Items

A. Extraordinary items (as reported on the financial statements)
Description: _____ $ _____

B. Special items (as reported on the financial statements)
Description: _____ $ _____

IV. Short Term Debt

Purpose	**Balance June 30, PY**	**Additions**	**Deletions**	**Balance June 30, CY**
	$	$	$	$
Total	$	$	$	$

State of Illinois
Proprietary Funds
Schedule of Footnote Disclosure Information
June 30, 20____(1)

Agency (2)
Agency # (3)
Fund Name (4)
Fund# (5)

Amounts expressed in thousands

I. Leases-Lessee

A. Contingent rents associated with capital leases in the current year were: $ (6)

B. The State's assets under capital leases and installment purchases included in capital assets as of June 30, were as follows:

	Capital Leases	Installment Purchases
Land and land improvements	$ (7)	$ (8)
Buildings and building improvements		
Equipment		
Total Asset Cost	(9)	(10)
Less: Accumulated Depreciation	(11)	(12)
Net Book Value	$ (13)	$ (14)

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

Year Ending June 30,	Operating Leases	Capital Leases	Installment Purchases Principal	Installment Purchases Interest
CY + 1	$ (15)	$ (16)	$ (17)	$ (18)
CY + 2				
CY + 3				
CY + 4				
CY + 5				
CY + 6 thru 10				
CY + 11 thru 15				
CY + 16 thru 20				
Total minimum payments	$ (19)	(20)	(21)	(22)
Less: amount representing executory costs		(23)		
Net minimum lease payments		(24)		
Less: amount representing interest		(25)		
Present value of net minimum lease payments		$ (26)		
Future sublease rentals	$ (27)	$ (28)		

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

	Total Expenses
Minimum rentals	$ (29)
Contingent rents	(30)
Total	(31)
Less: sublease rentals	(32)
Net	$ (33)

State of Illinois
Proprietary Funds
Schedule of Footnote Disclosure Information
June 30, 20____ (1)

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

Amounts expressed in thousands

II. Certificates of Participation and Revenue Bonds Payable

A. Future commitments for revenue bonds payable as of June 30, were as follows

	Certificates of Participation			Revenue Bonds Payable		
	Principal	**Interest**	**Total**	**Principal**	**Interest**	**Total**
CY + 1	$ (34)	$ (35)	$ (36)	$ (37)	$ (38)	$ (39)
CY + 2						
CY + 3						
CY + 4						
CY + 5						
CY + 6 thru 10						
CY + 11 thru 15						
CY + 16 thru 20						
CY + 21 thru 25						
CY + 26 thru 30						
CY + 31 thru 35						
CY + 36 thru 40						
Total Payments	$ (40)	$ (41)	$ (42)	(43)	$ (44)	$ (45)
Less unaccreted appreciation				((46))		
Total				$ (47)		

2) Current year principal payments — $ (48) — $ (49)
3) Current year interest payments — $ (50) — $ (51)
4) Unamortized premium/(discount) at June 30 — $ (52) — $ (53)
5) Subsequent bond issues (after June 30) (54)
6) Refunding bond requirements according to Governmental Accounting Standards Board Statement #7. (55)

(56) **B.** Attach the required segment disclosure information in accordance with Governmental Accounting Standards Board Statement # 34.

C. Attach the required demand bond disclosure information in accordance with Governmental Accounting Standards Board Interpretation #1, paragraph 11. (57)

III. Extraordinary, Special Items

A. Extraordinary items (as reported on the financial statements)
Description: (58) — $ (59)

B. Special items (as reported on the financial statements)
Description: (60) — $ (61)

IV. Short Term Debt

Purpose	**Balance June 30, PY**	**Additions**	**Deletions**	**Balance June 30, CY**
(62)	$ (63)	$ (64)	$ (65)	$ (66)
Total	$ (67)	$ (68)	$ (69)	$ (70)

CAPITAL ASSET SUMMARY (SCO-538)

PURPOSE

The purpose of the Capital Asset Summary (Exhibit 27.20.38-A) is to ensure all capital assets of State agencies are reported in the State of Illinois' GAAP financial statements.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record, and one for the Auditor General or his representative.

GENERAL

The Capital Asset Summary should be used by all State Agencies to report capital assets and related accumulated depreciation. Agencies should complete one form summarizing capital asset information for all governmental funds and a separate form for each proprietary fund, pension trust fund, private purpose trust fund and university. To determine fund classification, refer to the Summary of Agencies and Fund Classifications (Procedure 27.50.10).

The amounts reported in the Balance at June 30, Prior Year column should be the amounts reported in the Balance at June 30, Current Year column from the final SCO-538 in the prior fiscal year. In addition, the amounts reported for capital leases and the related depreciation should equal amounts reported in the Comptroller's lease system. These amount will be provided by the Comptroller's Office after all SCO-560's submitted by an agency have been processed.

Capital outlay payables should only be recorded if the expenditure is greater than or equal to the related capitalization threshold (see 03.30.20). For example, equipment purchases should be $5000 or greater.

It is of vital importance the standard journal entries made in conjunction with the SCO-538 for capital outlays accounts payable and the expenditure reconciliation agree with the corresponding information on the SCO-547, 548 and 549. When the GAAP package is completed, it should be reviewed to ensure entries for capital outlays agree to the SCO-538 submitted in August. If the capital outlays reported on the early submission SCO-538 do not agree to the final year-end reporting package, adjustment(s) should be made as necessary. A revised SCO-538 must be submitted to the Comptroller's Office as soon as possible. Changes to the SCO-538 could result from the availability of more complete or accurate information regarding the amount of lapse period capital outlays subsequent to the SCO-538 submission in August.

The Comptroller's Office has established capital asset policies that include capital asset definitions, financial reporting thresholds, economic useful life guidelines, and depreciation methods. Refer to Capital Asset Reporting (Procedure 03.30).

Descriptions of the capital asset classes are as follows:

- Land and Land Improvements
- Site Improvements
- Buildings and Building Improvements
- Equipment
- Infrastructure
- Construction-in-Progress
- Historical Treasures and Works of Art
- Capital Leases

All amounts reported on this form should be rounded to the nearest thousand. Where a row or column does not apply, leave it blank.

INSTRUCTIONS

All capital assets meeting the capitalization threshold as discussed in 03.30.20 must be included on this form. All of an agency's governmental funds' capital assets are to be combined and reported on one form. A separate form should be completed for each proprietary fund, pension trust fund, private purpose trust fund and university. Each SCO-538 must be accompanied by a completed SCO-537, SAMS to GAAP Reconciliation – Capital Assets. The SCO-538 should be completed first.

STANDARD JOURNAL ENTRIES

Capital outlays should be reclassified from the agency's designated expenditure function. For each fund listed in the capital outlays reconciliation section, "Expenditures Per SAMS" less "Non-capitalized Expenditures" plus "Other Capital Outlays" less "Capital Leases" (the sum of (30) and (32) less (31) and (33)) is the amount to reclassify to the capital outlays expenditure account 550. This reclassification should then be posted on Form SCO-547. The Comptroller's Office will post the portion of this reclassification related to capital leases from information captured in the Comptroller's lease system.

NOTE: An entry in (35) requires capital outlays accounts payable to be disclosed on the SCO-549, and an adjusting journal entry to be made to the SCO-548.

Account Number	Account Name	Debit	Credit
550	Capital Outlays	XXX	
5XX	Expenditure (by account number)		XXX

To reclassify capital outlays at June 30 per the SCO-538.

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 "O" if this is the original filing for the current fiscal year. Enter "R" if this is a replacement of a previous filing for the current fiscal year.

REFERENCE	CONTENTS
(5)	Enter the filing date (month/day/year) of the form.
(6)	If this form is being completed for capital assets previously reported in the General Fixed Asset Account Group, place a checkmark next to Governmental Funds. For all other funds, enter the official fund name.
(7)	If reporting for a proprietary fund, pension trust fund or private purpose trust fund (i.e., not a governmental fund), enter the four-digit Comptroller assigned fund number.
(8)	Enter the amount of Capital Assets not being depreciated for Balance at June 30, Prior Year (PY). This information will be completed by the Comptroller's Office. This information can be obtained from the prior year's final SCO-538.
(9)	Enter all additions to Capital Assets not being depreciated except for transfers-in as of June 30, current year (CY) for capital assets not being depreciated. Include lapse period capital outlay expenditures for July 1 through August 31, PY **not** recorded as payables on the prior year SCO-549. Capital outlay payables reported on SCO-549, as of June 30, CY should also be included. Additions are new purchases, acquisitions related to prior years not previously reported or property donated to the State. Corrections of prior year errors and other material additions must be explained in (28).
(10)	Enter all deletions to Capital Assets not being depreciated. Deletions include reductions to capital assets and corrections of prior year errors. Reductions include capital asset inventory adjustments down and sales or retirements. Corrections of prior year errors and other material deletions must be explained in (28).

REFERENCE	CONTENTS
(11)	Enter the amount of net transfers associated with Capital Assets not being depreciated. Transfers are transactions involving a change in ownership of capital assets between agencies and/or funds. Total Capital Development Board (CDB) transfers for the year, including transfers-in-transit at fiscal year end, should be included in this column. Any amount of CDB transfers **not** capitalized should be included in the deletions column. CDB transfers-in-transit at fiscal year end must also be included as a reconciling item on Form SCO-537.
(12)	Subtract (10) from the sum of (8), (9), and (11) and enter the result.
(13)	For Capital Assets not being depreciated, add the amounts entered in each column of assets, and enter the result.
(14)	Enter the amount of Capital Assets being depreciated for Balance at June 30, PY. This information will be completed by the Comptroller's Office. This information can be obtained from the prior year's final SCO-538.
(15)	Enter all additions to Capital Assets being depreciated except for transfers in as of June 30, CY. Include lapse period capital outlay expenditures for July 1 through August 31, PY **not** recorded as payables on the prior year SCO-549. Capital outlay payables reported on SCO-549, as of June 30, CY should also be included. Additions are new purchases, new capital leases entered into during the current year, acquisitions related to prior years not previously reported or property donated to the State. Corrections of prior year errors and other material additions must be explained in (28). Capital leases are provided by the Comptroller's Office in connection with Form C-15 using the Comptroller's lease system.

REFERENCE	CONTENTS
(16)	Enter all deletions to Capital Assets being depreciated. Deletions include reductions to capital assets, corrections of prior year errors and unplanned terminations of capital lease assets. Reductions include capital asset inventory adjustments down and sales or retirements. Corrections of prior year errors and other material deletions must be explained in (28). Unplanned terminations of capital lease assets are leases terminated at any time prior to the normal expiration of the specified lease term.
(17)	Enter the amount of net transfers associated with Capital Assets being depreciated. Transfers are transactions involving a change in ownership of capital assets between agencies and/or funds. CDB transfers for the year, including transfers-in-transit at fiscal year end, should be included in this column. Any amount of CDB transfers **not** capitalized should be included in the deletions column. CDB transfers-in-transit at fiscal year end must also be included as a reconciling item on Form SCO-537. In addition, when the lease agreement applicable to a capital lease asset is complete and ownership of the asset is acquired, that asset must be transferred out of the capital lease asset class and transferred into the appropriate class (e.g., equipment).
(18)	Subtract (16) from the sum of (14), (15) and (17) and enter the result.
(19)	For Capital Assets being depreciated, add the amounts entered in each column of assets, and enter the result.
(20)	Enter the amount associated with Accumulated Depreciation for Balance at June 30, PY. This information will be completed by the Comptroller's Office. This information can be obtained from the prior year's final SCO-538.

REFERENCE	CONTENTS
(21)	Enter the addition amounts associated with Accumulated Depreciation. Additions include current year depreciation expenses associated with the capital assets as predetermined by the original value and useful life using the straight-line depreciation method as prescribed by the Comptroller's Office in Chapter 3.30.40. The current year depreciation expense for capital leases will be computed by the Comptroller's Office using the lease system.
(22)	Enter the deletion amounts associated with Accumulated Depreciation. Deletions include reductions to capital assets, corrections of prior year errors and terminations of capital lease assets. Reductions include capital asset inventory adjustments down and sales or retirements. Corrections of prior year errors and other material deletions must be explained in (28). Unplanned terminations of capital lease assets are leases terminated at any time prior to the normal expiration of the specified lease term.
(23)	Enter the amount of net transfers associated with Accumulated Depreciation. Transfers are transactions involving a change in ownership of capital assets between agencies and/or funds. The transferring agency must notify the receiving agency of the accumulated depreciation of a transferred asset at the time of the transfer. In addition, when the lease agreement applicable to a capital lease asset is complete and ownership of the asset is acquired, that asset and related accumulated depreciation must be transferred out of the capital lease asset class and transferred into the appropriate class (e.g., equipment).
(24)	Subtract (22) from the sum of (20), (21) and (23) and enter the result.
(25)	For Accumulated Depreciation, add the amounts entered in each column of accumulated depreciation, and enter the result.

REFERENCE	CONTENTS
(26)	For Total Capital Assets being depreciated, net, subtract the amounts entered in (25) from the amounts entered in (19), and enter the result.
(27)	For Capital Assets, Net, add the amounts entered in (13) to the amounts entered in (26), and enter the result.
(28)	Enter any information for additions, deletions, and/or net transfers requiring additional explanation.

If any additions are reported in (13), (19), (30), (33) or (34), the Capital Outlays Reconciliation Section must be completed. This section provides a reconciliation of capital outlay expenditures to total capital asset additions.

(29)	Enter the fund number of all funds administered by the agency with capital outlay expenditures. This information will be completed by the Comptroller's Office using information from the SCO-527 Report. If there are additional funds not reported on the SCO-527 with capital outlay expenditures, enter the fund number.
(30)	Enter the expenditures per SAMS. This information will be completed by the Comptroller's Office using information from the SCO-527 Report. Capital outlay expenditures from July 1, CY to June 30, CY will be included regardless of the budget year.
(31)	Enter the amount of noncapitalized expenditures reported in (30). This amount should equal expenditures for assets that are less than the capitalization thresholds. (i.e. equipment less than $5,000.)
(32)	Enter any other capital outlays not included in expenditures per SAMS. For example, in-transit items for nonshared funds or expenditures from locally-held funds. Capital outlay expenditures from July 1, CY to June 30, CY should be included regardless of the budget year.

REFERENCE	CONTENTS
(33)	Enter capital lease expenditures paid from the following detail object codes: 1394, 1395, 1396, 1397, 1398, all 1500's, 1687, 1750, all 6600's and all 7700's. This information will be completed by the Comptroller's Office using the Comptroller's Office lease system.
(34)	Enter the prior year capital outlay accounts payable from the prior year's Form SCO-538, for each fund. This information will be completed by the Comptroller's Office.
(35)	Enter the current year capital outlay accounts payable from Form SCO-549, for each fund. Include any amounts due to other funds for equipment purchases. Enter only amounts for capital assets meeting the capitalization threshold.
(36)	Subtract the sum of the amounts reported in (31), (33) and (34) from the sum of the amounts reported in (30), (32) and (35) and enter the result NOTE: The amount reported in (36) plus any capital lease additions per the Comptroller's Office instructions for each fund should agree with account number 550, capital outlay expenditures per the fund's trial balance.
(37)	Sum all amounts entered in (36) and enter the result.
(38)	Enter the fair market value of any noncash additions and/or contributions (including capital leases and installment purchases) received during the fiscal year.
(39)	Add (37) and (38) and enter the result. This amount must agree to the sum of (13) and (19).
(40)	Provide an explanation for amounts reported in the Capital Outlays Reconciliation Section, as necessary.

If any construction-in-progress is reported in the Capital Assets not being depreciated Section, the Components of Construction-in-Progress Section must be completed.

REFERENCE	CONTENTS
(41)	Enter the project name or a brief description of the construction project.
(42)	Enter the four-digit Comptroller assigned fund number. If this form is being completed for a proprietary fund, pension trust fund, private purpose trust fund or university, no fund number entry is necessary.
(43)	Enter the amount authorized for each project administered by the fund. Individually list only those projects over $10,000,000. Additional projects should be combined under "Other." This amount can be determined through review of the construction contract.
(44)	Enter the amount of all expenditures for the project through June 30, CY. This amount should agree to the project construction-in-progress balance.
(45)	Enter the amount committed at June 30, CY. This is the amount of unperformed contracts at June 30, CY.
(46)	Subtract (44) and (45) from (43) and enter the result.
(47)	Enter the amount of funds necessary to complete the project that have **not** been authorized/contracted.
(48)	For Construction in Progress, add the amounts entered in (43), (44), (45), (46) and (47), and enter the result.
(49)	Provide an explanation for amounts reported in the Components of Construction in Progress Section.
(50)	Enter the asset class from which the disposition(s) was made (e.g. Buildings and Building Improvements or Equipment).
(51)	Enter the proceeds from the sale(s) of the asset class.
(52)	Enter the original cost of the respective asset(s).

REFERENCE	CONTENTS
(53)	Enter the accumulated depreciation recorded to date for the respective asset(s).
(54)	Subtract (53) from (52) and enter the result.
(55)	Subtract (54) from (51) and enter the result. If (51) is greater than (54), the result is a gain and should be recorded as a positive number. If (51) is less than (54), the result is a loss and should be recorded in parenthesis.
(56)	Add the amounts entered in (51), (52), (53), (54) and (55), and enter the result.
(57)	Provide an explanation for amounts reported in the Disposition of Capital Assets Section.
(58)	Attach a description of non-capitalized collections of Works of Art and Historic Treasures. Also, include reasons why the collection is not capitalized. Refer to procedure 03.30.30.
(59)	Enter the amount of additions to this collection received as donations during the year. This amount should be equal to the fair market value at the time of the donation. An entry must be made to record revenue and expense for the amount of the donation.

State of Illinois **Agency** _____

Capital Asset Summary **Transaction Code** _____ **Agency #** _____

June 30, 20_____ **Transaction Date** _____

Governmental Funds _____	**Nearest Thousand**				
Proprietary Fund_____ **Fund #** _____	**Balance At June 30, Prior Year**	**Additions**	**Deletions**	**Net Transfers**	**Balance At June 30, Current Year**
Pension Trust Fund_____ **Fund #** _____					
Private Purpose Trust_____ **Fund #** _____					
University_____					
Capital Assets not being depreciated:					
Land and Land Improvements	$	$	$	$	$
Infrastructure (modified approach)					
Nondepreciable Historical Treasures and Works of Art					
Construction in Progress					
Total Capital Assets not being depreciated					
Capital Assets being depreciated:					
Site Improvements					
Buildings and Building Improvements					
Capital Leases-Buildings					
Equipment					
Capital Leases-Equipment					
Infrastructure					
Depreciable Historical Treasures and Works of Art					
Total Capital Assets being depreciated					
Less Accumulated Depreciation for:					
Site Improvements					
Buildings and Building Improvements					
Capital Leases- Buildings					
Equipment					
Capital Leases- Equipment					
Infrastructure					
Depreciable Historical Treasures and Works of Art					
Total Accumulated Depreciation					
Total Capital Assets being depreciated, net					
Capital Assets, Net	$	$	$	$	$

Explanations:

State of Illinois **Agency** _____

Capital Asset Summary **Trans Code** _____ **Agency #** _____

June 30, 20_____ **Trans Date** _____

Capital Outlays Reconciliation — **Nearest Thousand**

Fund Number	Expenditures per SAMS	Less Non-capitalized Expenditures	Other Capital Outlays	Less Capital Leases*	Less Prior Year Payables	Plus Current Year Payables	Total GAAP Capital Outlay Expenditures
1.		$	$	$	$	$	$
2.							
3.							
4.							
5.							
6.							
7.							

Subtotal
Noncash additions/contributions
Capital additions $

* Record capital lease expenditures included in "Expenditures per SAMS" for which a"capital outlay" detail object is cited.
(See SAMS 27.20.38)

Explanations:

Components of Construction in Progress — **Nearest Thousand**

Project	Fund Number	Project Authorization	Expended Through June 30	Committed at June 30	Available Authorization	Required Future Financing
1.		$	$	$	$	$
2.						
3.						
4.						
Other: (Less than $10,000)						
Total		$	$	$	$	$

Explanations:

Disposition of Capital Assets — **Nearest Thousand**

Disposals	Proceeds	Original Cost	Accumulated Depreciation	Net Book Value	Gain (Loss)
1.	$	$	$	$	$
2.					
3.					
4.					
Total	$	$	$	$	$

Explanations:

Non-capitalized Collections of Works of Art & Historical Treasures

1. Attach description of the collection and the reasons for not capitalizing as an asset.
2. Amount donated during current fiscal year. $ _____

State of Illinois **Agency** (2)

Capital Asset Summary **Transaction Code** (4) **Agency #** (3)

June 30, 20(1) **Transaction Date** (5)

Governmental Funds (6)

Proprietary Fund **Fund #** (7)

Pension Trust Fund **Fund #**

Private Purpose Trust **Fund #**

University

	Nearest Thousand				
	Balance At June 30, Prior Year	**Additions**	**Deletions**	**Net Transfers**	**Balance At June 30, Current Year**
Capital Assets not being depreciated:					
Land and Land Improvements	$ (8)	$ (9)	$ (10)	$ (11)	$ (12)
Infrastructure (modified approach)					
Nondepreciable Historical Treasures and Works of Art					
Construction in Progress					
Total Capital Assets not being depreciated	(13)	(13)	(13)	(13)	(13)
Capital Assets being depreciated:					
Site Improvements	(14)	(15)	(16)	(17)	(18)
Buildings and Building Improvements					
Capital Leases-Buildings					
Equipment					
Capital Leases-Equipment					
Infrastructure					
Depreciable Historical Treasures and Works of Art					
Total Capital Assets being depreciated	(19)	(19)	(19)	(19)	(19)
Less Accumulated Depreciation for:					
Site Improvements	(20)	(21)	(22)	(23)	(24)
Buildings and Building Improvements					
Capital Leases- Buildings					
Equipment					
Capital Leases- Equipment					
Infrastructure					
Depreciable Historical Treasures and Works of Art					
Total Accumulated Depreciation	(25)	(25)	(25)	(25)	(25)
Total Capital Assets being depreciated, net	(26)	(26)	(26)	(26)	(26)
Capital Assets, Net	$ (27)	$ (27)	$ (27)	$ (27)	$ (27)

Explanations: (28)

State of Illinois **Agency** (2)

Capital Asset Summary **Trans Code** (4) **Agency #** (3)

June 30, 20_____ (1) **Trans Date** (5)

Capital Outlays Reconciliation — **Nearest Thousand**

	Fund Number	Expenditures per SAMS	Less Non-capitalized Expenditures	Other Capital Outlays	Less Capital Leases*	Less Prior Year Payables	Plus Current Year Payables	Total GAAP Capital Outlay Expenditures
1.	(29)	(30)	$ (31)	$ (32)	$ (33)	$ (34)	$ (35)	$ (36)
2.								
3.								
4.								
5.								
6.								
7.								

Subtotal (37)

Noncash additions/contributions (38)

Capital additions $ (39)

* Record capital lease expenditures included in "Expenditures per SAMS" for which a"capital outlay" detail object is cited.
(See SAMS 27.20.38)

Explanations: (40)

Components of Construction in Progress — **Nearest Thousand**

	Project	Fund Number	Project Authorization	Expended Through June 30	Committed at June 30	Available Authorization	Required Future Financing
1.	(41)	(42)	$ (43)	$ (44)	$ (45)	$ (46)	$ (47)
2.							
3.							
4.							
Other: (Less than $10,000)							
Total			$ (48)	$ (48)	$ (48)	$ (48)	$ (48)

Explanations: (49)

Disposition of Capital Assets — **Nearest Thousand**

	Disposals	Proceeds	Original Cost	Accumulated Depreciation	Net Book Value	Gain (Loss)
1.	(50)	$ (51)	$ (52)	$ (53)	$ (54)	$ (55)
2.						
3.						
4.						
Total		$ (56)	$ (56)	$ (56)	$ (56)	$ (56)

Explanations: (57)

Non-capitalized collections of works of Art & Historical Treasures

1. Attach description of the collection and the reasons for not capitalizing as an asset. (58)
2. Amount donated during current fiscal year. $_____ (59)

LONG-TERM OBLIGATIONS AND RELATED ITEMS (SCO-540)

PURPOSE

The purpose of the Long-Term Obligations and Related Items Form (Exhibit 27.20.40-A) is to record all changes in long-term obligations and related items from the prior year for proprietary, pension/investment/private purpose trust funds and universities. In addition, the SCO-540 is used to identify the current portion of the long-term obligations and related items.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record, and one for the Auditor General or his representative.

GENERAL

The Long-Term Obligations and Related Items Form should be completed for all proprietary, pension/investment/private purpose trust funds and universities with long-term obligations and related items. Form SCO-540 begins with the balance of long-term obligations and related items at the beginning of the year and records all increases and decreases during the year to long-term obligations and related items. In addition, this form is used to identify the current portion of the long-term debt and related items.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

STANDARD JOURNAL ENTRIES

The following examples of reclassifying journal entries should be made on Form SCO-547.

Account Number	Account Name	Debit	Credit
250	Revenue Bonds Payable, Long-Term	XXX	
246	Revenue Bonds Payable, Current		XXX

To reclassify the current portion of revenue bonds payable. This amount should agree to the amount recorded in (11), in the Current Portion, due within one year column.

Account Number	Account Name	Debit	Credit
258	Capital Leases Payable and Installment Purchases, Long Term	XXX	
257	Capital Leases Payable and Installment Purchases, Current		XXX

To reclassify the current portion of capital leases payable and installment purchases. This amount should agree to the sum of (31) and (36).

Account Number	Account Name	Debit	Credit
262	Compensated Absences, Long-Term	XXX	
261	Compensated Absences, Current		XXX

To reclassify the current portion of compensated absences. This amount should agree to (52).

CONTENTS

Refer to Exhibit 27.20.40-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	If the form is being completed for a university, place a checkmark next to University. For all other funds, enter the official fund name.
(5)	If the form is being completed for a proprietary, pension/investment/ private purpose trust fund, enter the four-digit Comptroller assigned fund number.
(6)	Enter the Balance At June 30, Prior Year amount for Revenue Bonds Payable and accreted values. This information will be obtained from the prior year SCO-540. Note: the accreted values represent the amount which bonds issued at deep discounts have increased (or accreted) to at June 30, Prior Year.
(7)	Enter current year additions to Revenue Bonds Payable and accreted values.
(8)	Enter current year deletions to Revenue Bonds Payable and accreted values.
(9)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (8) from the sum of (6) and (7).
(10)	Enter the current portion of Revenue Bonds Payable and accreted values. The current portion is the amount due within one year.

REFERENCE	CONTENTS
(11)	Subtotal the amounts entered in (6), (7), (8), (9) and (10) and enter the results. The amount recorded in the current portion, due within one year column will agree to account 246.
(12)	Enter the Balance At June 30, Prior Year of related Revenue Bonds Payable liability amounts. These amounts will agree to the sum of account 251 and 252 on the balance sheet in the prior year.
(13)	Enter current year additions to the related Revenue Bonds Payable liability accounts.
(14)	Enter current year deletions to the related Revenue Bonds Payable liability accounts.
(15)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (14) from the sum of (12) and (13).
(16)	Subtotal the amounts entered in (11), (12), (13), (14) and (15) and enter the results. The amount recorded in the Current Portion, due within one year column will agree to account 246.
(17)	Enter the Balance At June 30, Prior Year amount for Certificates of Participation. This information will be obtained from the prior year SCO-540.
(18)	Enter current year additions to Certificates of Participation.
(19)	Enter current year deletions to Certificates of Participation.
(20)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (19) from the sum of (17) and (18).
(21)	Enter the current portion of Certificates of Participation. The current portion is the amount due within one year. The amount recorded in the current portion, due within one year column will agree to account 265.

REFERENCE	CONTENTS
(22)	Enter the Balance At June 30, Prior Year, of related Certificates of Participation liability amounts.
(23)	Enter current year additions to the related Certificates of Participation liability accounts.
(24)	Enter current year deletions to the related Certificates of Participation liability accounts.
(25)	Enter the balance at June 30, Current Year. This should be the result of subtracting (24) from the sum of (22) and (23).
(26)	Subtotal the amounts entered in (17) thru (25) and enter the results. The amount in the Balance at June 30, Current Year column should equal the sum of accounts 265 and 269 on the balance sheet. The amount of the current portion, due within one year should equal account 265 on the balance sheet.
(27)	Enter the balance at June 30, Prior Year amount for Installment Purchase Contracts. This information will be obtained from the prior year SCO-540.
(28)	Enter current year additions to Installment Purchase Contracts.
(29)	Enter current year deletions to Installment Purchase Contracts.
(30)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (29) from the sum of (27) and (28). This balance totaled with balance at June 30, Current Year for Capital Leases Payable ((35) below) should equal the sum of account 256 and 257 on the balance sheet.
(31)	Enter the current portion of Installment Purchase Contracts. The current portion is the amount due within one year. This balance totaled with current portion, due within one year for Capital Leases Payable ((36) below) should equal account 256 on the balance sheet.

REFERENCE	CONTENTS
(32)	Enter the Balance At June 30, Prior Year amount for Capital Leases Payable. This information can be obtained from the prior year SCO-540.
(33)	Enter current year additions to Capital Leases Payable.
(34)	Enter current year deletions to Capital Leases Payable.
(35)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (34) from the sum of (32) and (33). This balance totaled with Balance at June 30, Current Year for Installment Purhases ((30) above) should equal the sum of accounts 256 and 257 on the balance sheet.
(36)	Enter the current portion of Capital Leases Payable. The current portion is the amount due within one year. This balance totaled with current portion, due within one year for Installment Purchases, ((31) above) should equal account 256 on the balance sheet.
(37)	Enter the Balance at June 30, Prior Year amount for Notes Payable. This information can be obtained from the prior year SCO-566.
(38)	Enter current year additions to Notes Payable.
(39)	Enter current year deletions to Notes Payable.
(40)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (39) from the sum of (37) and (38). This result should agree with the balance outstanding on the SCO-566 and the sum of accounts 235 and 236 on the balance sheet.
(41)	Enter the current portion of Notes Payable. This current portion is the amount due within one year. This amount should agree with the balance in the CY+1 column on SCO-566 and account 235 on the balance sheet.

REFERENCE	CONTENTS
(42)	Enter the Balance At June 30, Prior Year amount for Claims and Judgments. This information will be obtained from the prior year SCO-540.
(43)	Enter current year additions to Claims and Judgments.
(44)	Enter current year deletions to Claims and Judgments.
(45)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (44) from the sum of (42) and (43). This balance totaled with balance at June 30, Current Year for Other Obligations (56) below should agree to the sum of accounts 259 and 260 on the balance sheet.
(46)	Enter the current portion of Claims and Judgments. The current portion is the amount due within one year. This balance totaled with current portion, due within one year for Other Obligations (57) below should agree with account 259 on the balance sheet.
(47)	Enter the Balance At June 30, Prior Year amount for Compensated Absences and related information. This information can be obtained from the prior year SCO-540.
(48)	Enter current year additions to Compensated Absences and related information.
(49)	Enter current year deletions to Compensated Absences and related information.
(50)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (49) from the sum of (47) and (48).
(51)	Enter the current portion of Compensated Absences and related information. The current portion is the amount due within one year.

REFERENCE	CONTENTS
(52)	Subtotal the amounts entered in (47), (48), (49), (50) and (51) and enter the results. The amount recorded in the current portion, due within one year column will agree to account 262 on the balance sheet.
(53)	Enter the Balance At June 30, Prior Year amount for Other Obligations. This information can be obtained from the prior year SCO-540.
(54)	Enter current year additions to Other Obligations.
(55)	Enter current year deletions to Other Obligations.
(56)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (55) from the sum of (53) and (54). This balance totaled with balance at June 30, Current Year for Claims and Judgements ((45) above) should agree to the sum of account 259 and 260 on the balance sheet.
(57)	Enter the current portion of Other Obligations. The current portion is the amount due within one year. This balance totaled with current portion due within one year for Claims and Judgements ((46) above) should agree to the balance in account 259 or the balance sheet.
(58)	Sum all amounts entered in the Balance At June 30, Prior Year column and enter the result.
(59)	Sum all amounts entered in the Additions column and enter the result.
(60)	Sum all amounts entered in the Deletions column and enter the result.
(61)	Sum all amounts entered in the Balance At June 30, Current Year column and enter the result. This should also equal the result of subtracting (60) from the sum of (58) and (59).
(62)	Sum all amounts in the current portion, due within one-year column and enter the result.

REFERENCE	CONTENTS
(63)	Enter Balance At June 30, Prior Year amount for Unamortized Bond Issuance Costs recorded as assets. This information can be obtained from the prior year SCO-540.
(64)	Enter the current year additions to Unamortized Bond Issuance Costs.
(65)	Enter the current year deletions to Unamortized Bond Issuance Costs.
(66)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (65) from the sum of (63) and (64). This balance should agree to account 163 on the balance sheet.
(67)	Enter the amount of unspent Certificates of Participation Proceeds on Hand at End of Year.
(68)	Enter the amount of unspent Revenue Bonds Payable Proceeds on Hand at End of Year.
(69)	Sum the amounts entered in (67) and (68) and enter the result.
(70)	Enter the amount of Actual Compensated Absences Paid in cash during the Current Year.
(71)	Enter the amount of Actual Compensated Absences Paid in cash during the Prior Year.
(72)	Enter any explanations necessary, including but not limited to Other Obligations reported in (53), (54), (55), (56) and (57). A copy of the related footnotes for "other obligations" should be submitted to the Comptroller's office.

State of Illinois **Agency** _____
Long-Term Obligations and Related Items **Agency #** _____
June 30, 20_____

University _____
Proprietary Fund_____ **Fund #**_____
Pension Trust Fund_____ **Fund #**_____
Investment Trust _____ **Fund #**_____
Private Purpose Trust_____ **Fund #**_____

	Nearest Thousand				
	Balance At June 30, Prior Year	**Additions**	**Deletions**	**Balance At June 30, Current Year**	**Current Portion, due within one year**
Long-Term Obligations:					
Revenue Bonds Payable	$	$	$	$	$
Accreted Bonds					
Total Revenue Bonds Payable					
Bond Discounts and Premiums					
Deferred Gain/Loss of Refunding					
Total Revenue Bonds Payable, net					
Certificates of Participation (COPS)					
COPS Discounts and Premiums					
Deferred Gain/Loss of Refunding					
Total Certificates of Participation, net					
Installment Purchase Contracts					
Capital Leases Payable					
Notes Payable					
Claims and Judgments					
Compensated Absences:					
Vacation					
Salary Related Costs - Vacation and Other					
Sick					
Salary Related Costs - Sick and Other					
Total Compensated Absences					
Other Obligations: (provide detail)					
Total Long-term Obligations	$	$	$	$	$
Related Items:					
Unamortized Bond Issuance Costs - Asset	$	$	$	$	

Unspent Proceeds on Hand at End of Year	
	Amount
Certificates of Participation	$
Revenue Bonds Payable	
Total Unspent Proceeds	$

Actual Compensated Absences Paid	
CY Amount	**PY Amount**
$	$

Explanations:

SCO-540

State of Illinois **Agency** (2)

Long-Term Obligations and Related Items **Agency #** (3)

June 30, 20__(1)__

University (4)

Proprietary Fund_____ **Fund #** (5)

Pension Trust Fund_____ **Fund #**_____

Investment Trust _____ **Fund #**_____

Private Purpose Trust_____ **Fund #**_____

	Nearest Thousand				
	Balance At June 30, Prior Year	**Additions**	**Deletions**	**Balance At June 30, Current Year**	**Current Portion, due within one year**
Long-Term Obligations:					
Revenue Bonds Payable	$ (6)	$ (7)	$ (8)	$ (9)	$ (10)
Accreted Bonds					
Total Revenue Bonds Payable	(11)	(11)	(11)	(11)	(11)
Bond Discounts and Premiums	(12)	(13)	(14)	(15)	
Deferred Gain/Loss of Refunding					
Total Revenue Bonds Payable, net	(16)	(16)	(16)	(16)	(16)
Certificates of Participation (COPS)	(17)	(18)	(19)	(20)	(21)
COPS Discounts and Premiums	(22)	(23)	(24)	(25)	
Deferred Gain/Loss of Refunding					
Total Certificates of Participation, net	(26)	(26)	(26)	(26)	(26)
Installment Purchase Contracts	(27)	(28)	(29)	(30)	(31)
Capital Leases Payable	(32)	(33)	(34)	(35)	(36)
Notes Payable	(37)	(38)	(39)	(40)	(41)
Claims and Judgments	(42)	(43)	(44)	(45)	(46)
Compensated Absences:					
Vacation	(47)	(48)	(49)	(50)	(51)
Salary Related Costs - Vacation and Other					
Sick					
Salary Related Costs - Sick and Other					
Total Compensated Absences	(52)	(52)	(52)	(52)	(52)
Other Obligations: (provide detail)	(53)	(54)	(55)	(56)	(57)
Total Long-term Obligations	$ (58)	$ (59)	$ (60)	$ (61)	$ (62)
Related Items:					
Unamortized Bond Issuance Costs - Asset	$ (63)	$ (64)	$ (65)	$ (66)	

Unspent Proceeds on Hand at End of Year

	Amount
Certificates of Participation	$ (67)
Revenue Bonds Payable	(68)
Total Unspent Proceeds	$ (69)

Actual Compensated Absences Paid

CY Amount	**PY Amount**
$ (70)	$ (71)

Explanations: (72)

SCO-540

GOVERNMENT-WIDE ADJUSTING JOURNAL ENTRIES (SCO-546)

PURPOSE

The purpose of the Government-wide Adjusting Journal Entries (Exhibit 27.20.46-A) is to provide a form to accumulate all government-wide adjusting journal entries for funds classified as governmental fund types.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Government-wide Adjusting Journal Entries Form should be completed for all trial balances which have adjustments to a fund for reporting in the government-wide financial statements for the State of Illinois. A government-wide adjusting journal entry is posted when fund activity includes transactions requiring adjustment(s) to convert from the modified accrual basis of accounting to the accrual basis of accounting. Government-wide adjusting journal entries should not be made on the agency's records. Adjustments for capital assets and long-term debt should not be made on this form. Only government-wide adjusting entries for prepaid expenses or deferred revenue (i.e. revenues not meeting the availability criteria) should be made on this form.

All amounts on this form must be rounded to the nearest thousand.

INSTRUCTIONS

Each government-wide adjusting journal entry must be assigned a unique number in sequential order. The account number can be obtained by referring to the GAAP Report Chart of Accounts (Procedure 27.50.20).

Every government-wide adjusting journal entry must be self-balancing, (debit(s) equal credit(s)). Explanations must be as thorough as necessary to provide a clear understanding of the rationale supporting the adjustment. Documentation supporting the accrual basis journal entry must be included on either the GAAP reporting forms or agency work papers.

STANDARD JOURNAL ENTRIES

The following journal entries should be made to convert from the modified accrual basis of accounting in the fund financial statements to the accrual basis of accounting for the government-wide statements.

Account Number		Debit	Credit
Journal Entry 1			
151	Prepaid Expenses	XXX	
5XX	Expenditures		XXX

To record prepaid expenses at June 30.

Journal Entry 2			
220	Deferred Revenue	XXX	
4XX	Revenue		XXX

To reverse deferred revenue entry made for modified accrual basis of accounting (i.e. revenues not meeting the availability criteria).

CONTENTS

Refer to Exhibit 27.20.46-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the three-digit Comptroller assigned agency number.
(3)	Enter the official agency name.
(4)	Enter the four-digit Comptroller assigned fund number.

appropriation and should be recorded as liabilities.

The Comptroller's Office will provide a special report to agencies, *Summary of Unexpended Appropriations and July Expenditures by Agency, Fund Division and Account (SCO-549-A),* for completing the July Actual column on Form SCO-549. This report reflects spending by lapsing appropriation account, which must be separated into the following accounts: accounts payable and accrued liabilities (205), due to other government – federal (208), due to other government – local (209), due to other funds (215), due to component units (216), or due to primary government (217). Blank lines are provided on the report to segregate each appropriation account. In some cases, proper segregation is obvious. For example, personal services expenditures (detail object #1120) would be classified as accounts payable and accrued liabilities. Retirement expenditures (detail object #1161) would be classified as due to other funds (or if the paying agency is a component unit, due to a primary government). Social security expenditures (detail object #1170) would be classified as due to other government – federal. In cases where spending from one appropriation account encompasses several liability accounts, analysis is more difficult and requires use of internal agency records. GAAP expenditure codes and the unexpended appropriation amounts as of July 31 per SAMS are also included in this report.

A second report, the *Fund/Vendor Report (CW950P)* provides a partial analysis of the due to other funds, due to component units, and due to primary government amounts reported on the July spending report, SCO-549-A, described above. The CW950P provides the voucher number, warrant number, amount and appropriation account number for each payment made to another State agency. It is important to note the report may **not** be all-inclusive, as correct usage of vendor identification numbers by the agency will determine reliability of the report; however, the report can provide a basis for performing a reconciliation of due to/from amounts.

August expenditures and liabilities should be estimated through an analysis of unliquidated obligation balances or, for unobligated items, the unexpended appropriation amounts at July 31. The review of unliquidated obligation balances or unexpended appropriation amounts may be limited to items in excess of $25,000, except for amounts due to other funds where a more detailed analysis may be required. The Comptroller's Office will also provide a special report, *Worksheet for Calculating Liabilities as of June 30 to be paid during August (SCO-549-C),* to assist in completing the August Estimate column on Form SCO-549. Line items on the report are divided into obligated and unobligated categories. The contract/obligation number, appropriation account number, vendor name, and unliquidated amount in excess of $25,000 at July 31 are provided for **obligated line items.** Blank lines are provided for the appropriation account number and projected spending for items/services received by June 30 for **unobligated line items** (in excess of $25,000). The unexpended appropriation amount at July 31 can be found on the *Summary of Unexpended Appropriations and*

July Expenditures By Agency Fund Division and Account (SP590P) (SCO-549-A) which was previously discussed.

Agencies with reappropriated accounts or liabilities payable from future years' appropriations may use estimation techniques similar to those explained above to determine the portion of total expenditures and liabilities not paid out of lapsing appropriations. These amounts can then be posted directly to the appropriate columns on Form SCO-549.

SPECIAL CLASSIFICATION PROBLEMS

Capital outlays expenditures (GAAP report account 550) disbursed during lapse period and meeting the definition of a liability (received as of June 30) must be segregated from the agency's normal GAAP expenditure account (e.g., general government) and recorded separately on Form SCO-549 as capital outlays in the appropriate liability account (e.g., accounts payable and accrued liabilities, due to other funds, etc.). Only liabilities meeting the capitalization threshold should be shown as capital outlay expenditures. Those less than the capitalization threshold should be reported in the agency's normal GAAP expenditure account. Amounts for the capital outlays expenditure accrual must be obtained from Form SCO-538 to ensure capital outlay expenditure amounts reflected on Form SCO-549 agree to the current year payables reported on Form SCO-538.

Payables representing in-transit amounts for nonshared funds only at June 30, CY should be separately disclosed (in account 101) from the expenditure accounts. Refer to the Nonshared SAMS Reconciliation Form (SCO-534) for current year in-transit amounts.

STANDARD JOURNAL ENTRY

The following journal entry should be made to record liabilities and accrued expenditures.

Account Number	Account Name	Debit	Credit
101	Cash on Deposit with State Treasurer	XXX	
5XX	Expenditures	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. 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) and due to components units (216) 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 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 applicable report account number(s). If reporting payables for account 550, ensure the amounts reported as lapse period expenditures agree to the amounts reported in (34) on Form SCO-538. If reporting payables for account 101 representing in-transit amounts for nonshared funds, ensure the amounts reported as lapse period expenditures agree to the amounts reported in (33) on Form SCO-534.
(7)	Enter the amount of actual July disbursements representing expenditures, accounts payable and accrued liabilities for each report account.
(8)	Enter the estimated amount of August disbursements representing expenditures, accounts payable and accrued liabilities for each report account
(9)	Enter the amount of expenditures, accounts payable and accrued liabilities to be paid from future years' appropriations for each report account.

REFERENCE	CONTENTS
(10)	Sum the amounts reported in (7), (8) and (9) for each report account and enter the result.
(11)	Sum all amounts in column (7) and enter the result.
(12)	Sum all amounts in column (8) and enter the result.
(13)	Sum all amounts in column (9) and enter the result.
(14)	Sum all amounts in (10) and enter the result. This should agree to the sum of (11), (12) and (13).
(15)	Enter the amount of actual July disbursements representing expenditures and due to other government – federal for each report account.
(16)	Enter the estimated amount of August disbursements representing expenditures and due to other government – federal for each report account.
(17)	Enter the amount of expenditures and due to other government - federal to be paid from future years' appropriations for each report account.
(18)	Sum the amounts reported in (15), (16) and (17) for each report account and enter the result.
(19)	Sum all amounts in column (15) and enter the result.
(20)	Sum all amounts in column (16) and enter the result.
(21)	Sum all amounts in column (17) and enter the result.
(22)	Sum all amounts in (18) and enter the result. This should agree to the sum of (19), (20) and (21).
(23)	Enter the amount of actual July disbursements representing expenditures and due to other governments – local for each report account.

REFERENCE	CONTENTS
(16)	Enter subtraction amounts required to reconcile the C-97 to the GAAP Trial Balance for each Major Revenue Source column. These items include due from other funds, due from primary government, and due from component units.
(17)	Sum the amounts reported in (16) and enter the results in the respective rows.
(18)	List other subtractions required to reconcile the C-97 to the GAAP Trial Balance and give a brief description.
(19)	Enter the amount associated with all items listed in (18) in the appropriate Major Revenue Source column.
(20)	Sum the amounts reported in (19) and enter the results in the respective rows.
(21)	Sum the amounts reported in (16) and (19) and enter the result in the respective column.
(22)	Sum the amounts reported in (17) and (20) and enter the result. This amount must agree to the sum of amounts reported in (21).
(23)	Subtract (21) from the sum of (7) and (14) and enter the result in the respective column.
(24)	Subtract (22) from the sum of (8) and (15) and enter the result. This amount must agree to the total of the amounts reported in (23).
(25)	Enter the amount from (24) related to taxes receivable. This amount must agree to the amount reported in report account 125 on the trial balance.
(26)	Enter the amount from (24) related to intergovernmental receivables. This amount must agree to the amount reported in report account 130 on the trial balance.

(27) Enter the amount from (24) related to other receivables. This amount must agree to the amount reported in report account 140 on the trial balance.

(28) Enter the amount from (24) related to loans and notes receivable. This amount must agree to the amount reported in report account 154 on the trial balance for governmental funds and the sum of report accounts 154 and 157 for proprietary funds and universities.

(29) Sum the amounts reported in (25), (26), (27) and (28) enter the result. This amount must agree to (24).

State of Illinois
SAMS to GAAP Reconciliation-
Accounts Receivable
June 30, 20 _____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

	Nearest Thousands				
	Major Revenue Source _____	**Major Revenue Source** _____	**Major Revenue Source** _____	**Major Revenue Source** _____	**Total**
Total Net Receivables as reported on June 30, "Quarterly Summary of Accounts Receivable", C-97.	$	$	$	$	$
Add:					
1 Accrued interest reported by Treasurer					
Other: (Explain)					
1. _____					
2. _____					
3. _____					
Total Additions					
Subtract:					
1. Due from Other Funds					
2. Due from Primary Government					
3. Due from Component Units					
Other: (Explain)					
1. _____					
2. _____					
3. _____					
Total Subtractions					
Total Receivables per Trial Balance	$	$	$	$	$

125 Taxes Receivable $ _____
130 Intergovernmental Receivables _____
140 Other Receivables _____
154 Loans and Notes Receivable _____
Total Receivables per Trial Balance $ _____

State of Illinois
SAMS to GAAP Reconciliation-
Accounts Receivable
June 30, 20 (1)

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

	Nearest Thousands				
	Major Revenue Source (6)	**Major Revenue Source** (6)	**Major Revenue Source** (6)	**Major Revenue Source** (6)	**Total**
Total Net Receivables as reported on June 30, "Quarterly Summary of Accounts Receivable", C-97.	$ (7)	$ (7)	$ (7)	$ (7)	$ (8)
Add:					
1. Accrued interest reported by Treasurer	(9)	(9)	(9)	(9)	(10)
Other: (Explain)					
1. (11)	(12)	(12)	(12)	(12)	(13)
2.					
3.					
Total Additions	(14)	(14)	(14)	(14)	(15)
Subtract:					
1. Due from Other Funds	(16)	(16)	(16)	(16)	(17)
2. Due from Primary Government					
3. Due from Component Units					
Other: (Explain)					
1. (18)	(19)	(19)	(19)	19	(20)
2.					
3.					
Total Subtractions	(21)	(21)	(21)	(21)	(22)
Total Receivables per Trial Balance	$ (23)	$ (23)	$ (23)	$ (23)	$ (24)

125	Taxes Receivable	$ (25)
130	Intergovernmental Receivables	(26)
140	Other Receivables	(27)
154	Loans and Notes Receivable	(28)
	Total Receivables per Trial Balance	$ (29)

State of Illinois
Internal Service Fund Billing
June 30, 20 _____

Agency Name _____
Agency # _____
Fund Name _____
Fund # _____

		Billings in Nearest Thousand		
Primary Government				
101	General Assembly	$		
103	Auditor General			
105	Economic and Fiscal Commission			
107	Commission on Intergovernmental Cooperation			
108	Legislative Information System			
109	Legislative Audit Commission			
110	Legislative Printing Unit			
112	Legislative Research Unit			
115	Legislative Reference Bureau			
131	General Assembly Retirement System			
140	Pension Laws Commission			
155	Legislative Space Needs Commission			
167	Joint Committee on Administrative Rules			
201	Supreme Court			
202	Attorney Registration and Disciplinary Commission			
203	Board of Admissions to the Bar			
205	Clerk of the Supreme Court			
215	Appellate Court District 1			
225	Appellate Court District 2			
235	Appellate Court District 3			
245	Appellate Court District 4			
255	Appellate Court District 5			
265	Illinois Courts Commission			
275	Judges' Retirement System			
285	Judicial Inquiry Board			
290	Office of the State Appellate Defender			
295	State's Attorneys Appellate Prosecutor			
310	Governor			
330	Lieutenant Governor			
340	Attorney General			
350	Secretary of State			
360	Comptroller			
370	Treasurer			
402	Aging			
406	Agriculture			
416	Central Management Services			
418	Children and Family Services			
420	Commerce and Economic Opportunity			
422	Natural Resources			
426	Corrections			
427	Employment Security			
438	Financial Institutions			
442	Human Rights			
444	Human Services			
446	Insurance			
452	Labor			

State of Illinois
Internal Service Fund Billing
June 30, 20 _____

Agency Name _____
Agency # _____
Fund Name _____
Fund # _____

		Billings in Nearest Thousand		
Primary Government-Continued				
458	Lottery			
466	Military Affairs			
473	Nuclear Safety			
475	Professional Regulation			
478	Public Aid			
482	Public Health			
492	Revenue			
493	State Police			
494	Transportation			
497	Veterans' Affairs			
503	Illinois Arts Council			
505	Office of Banks and Real Estate			
507	Governor's Office of Management and Budget			
511	Capital Development Board			
517	Civil Service Commission			
524	Illinois Commerce Commission			
525	Drycleaner Environmental Response Trust Fund Council			
526	Deaf and Hard of Hearing Commission			
528	Court of Claims			
531	Environmental Protection Trust Fund Commission			
532	Environmental Protection Agency			
537	Guardianship and Advocacy Commission			
540	Health Care Cost Containment Council			
541	Historic Preservation Agency			
542	Commission on Human Rights			
546	Criminal Justice Information Authority			
548	Educational Labor Relations Board			
555	State Board of Investments			
558	Council on Developmental Disabilities			
559	Violence Prevention Authority			
563	Industrial Commission			
567	Liquor Control Commission			
569	Law Enforcement Training and Standards Board			
575	Prairie State 2000 Authority			
577	Pollution Control Board			
578	Prisoner Review Board			
579	Racing Board			
586	State Board of Education			
587	State Board of Elections			
588	Emergency Management Agency			
589	State Employees' Retirement System			
590	Labor Relations Board			
591	State Police Merit Board			
592	Office of the State Fire Marshal			
593	Teachers' Retirement System			
601	Board of Higher Education			
684	Community College Board			

State of Illinois
Internal Service Fund Billing
June 30, 20 _____

Agency Name _____
Agency # _____
Fund Name _____
Fund # _____

		Billings in Nearest Thousand		
Primary Government-Continued				
691	Student Assistance Commission			
692	Mathematics and Science Academy			
693	State Universities Retirement System			
695	State Universities Civil Service Merit Board			
	Total Primary Government	$		
External Parties				
351	Illinois Literacy Foundation	$		
371	Community Development Finance Corporation			
407	Illinois Grain Insurance Corporation			
423	Illinois Conservation Foundation			
527	Comprehensive Health Insurance Board			
529	East St. Louis Financial Advisory Authority			
538	Illinois Farm Development Authority			
539	Illinois Health Facilities Authority			
549	Illinois Educational Facilities Authority			
550	Illinois Development Finance Authority			
551	Illinois Housing Development Authority			
556	Illinois Rural Bond Bank			
557	Illinois State Toll Highway Authority			
571	Illinois Medical District Commission			
582	Quad Cities Region Economic Development Authority			
585	Southwestern Illinois Development Authority			
596	Tri-County River Development Authority			
598	Upper Illinois River Valley Development Authority			
599	Will-Kankakee Regional Development Authority			
608	Chicago State University			
612	Eastern Illinois University			
616	Governors State University			
620	Northeastern Illinois University			
628	Western Illinois University			
636	Illinois State University			
644	Northern Illinois University			
664	Southern Illinois University			
676	University of Illinois			
	Other entities			
	Total External Parties	$		
	Total Billings	$		

State of Illinois
Internal Service Fund Billing
June 30, 20 (1)

Agency Name (2)
Agency # (3)
Fund Name (4)
Fund # (5)

		Billings (in thousands)		
Primary Government				
101	General Assembly	$ (6)		
103	Auditor General			
105	Economic and Fiscal Commission			
107	Commission on Intergovernmental Cooperation			
108	Legislative Information System			
109	Legislative Audit Commission			
110	Legislative Printing Unit			
112	Legislative Research Unit			
115	Legislative Reference Bureau			
131	General Assembly Retirement System			
140	Pension Laws Commission			
155	Legislative Space Needs Commission			
167	Joint Committee on Administrative Rules			
201	Supreme Court			
202	Attorney Registration and Disciplinary Commission			
203	Board of Admissions to the Bar			
205	Clerk of the Supreme Court			
215	Appellate Court District 1			
225	Appellate Court District 2			
235	Appellate Court District 3			
245	Appellate Court District 4			
255	Appellate Court District 5			
265	Illinois Courts Commission			
275	Judges' Retirement System			
285	Judicial Inquiry Board			
290	Office of the State Appellate Defender			
295	State's Attorneys Appellate Prosecutor			
310	Governor			
330	Lieutenant Governor			
340	Attorney General			
350	Secretary of State			
360	Comptroller			
370	Treasurer			
402	Aging			
406	Agriculture			
416	Central Management Services			
418	Children and Family Services			
420	Commerce and Economic Opportunity			
422	Natural Resources			
426	Corrections			
427	Employment Security			
438	Financial Institutions			
442	Human Rights			
444	Human Services			
446	Insurance			
452	Labor			

State of Illinois
Internal Service Fund Billing
June 30, 20 (1)

Agency Name (2)
Agency # (3)
Fund Name (4)
Fund # (5)

		Billings (in thousands)		
Primary Government-Continued				
458	Lottery			
466	Military Affairs			
473	Nuclear Safety			
475	Professional Regulation			
478	Public Aid			
482	Public Health			
492	Revenue			
493	State Police			
494	Transportation			
497	Veterans' Affairs			
503	Illinois Arts Council			
505	Office of Banks and Real Estate			
507	Governor's Office of Management and Budget			
511	Capital Development Board			
517	Civil Service Commission			
524	Illinois Commerce Commission			
525	Drycleaner Environmental Response Trust Fund Council			
526	Deaf and Hard of Hearing Commission			
528	Court of Claims			
531	Environmental Protection Trust Fund Commission			
532	Environmental Protection Agency			
537	Guardianship and Advocacy Commission			
540	Health Care Cost Containment Council			
541	Historic Preservation Agency			
542	Commission on Human Rights			
546	Criminal Justice Information Authority			
548	Educational Labor Relations Board			
555	State Board of Investments			
558	Council on Developmental Disabilities			
559	Violence Prevention Authority			
563	Industrial Commission			
567	Liquor Control Commission			
569	Law Enforcement Training and Standards Board			
575	Prairie State 2000 Authority			
577	Pollution Control Board			
578	Prisoner Review Board			
579	Racing Board			
586	State Board of Education			
587	State Board of Elections			
588	Emergency Management Agency			
589	State Employees' Retirement System			
590	Labor Relations Board			
591	State Police Merit Board			
592	Office of the State Fire Marshal			
593	Teachers' Retirement System			
601	Board of Higher Education			
684	Community College Board			

State of Illinois
Internal Service Fund Billing
June 30, 20 (1)

Agency Name (2)
Agency # (3)
Fund Name (4)
Fund # (5)

		Billings (in thousands)		
Primary Government-Continued				
691	Student Assistance Commission			
692	Mathematics and Science Academy			
693	State Universities Retirement System			
695	State Universities Civil Service Merit Board			
	Total Primary Government	$ (7)		
External Parties				
351	Illinois Literacy Foundation	$ (8)		
371	Community Development Finance Corporation			
407	Illinois Grain Insurance Corporation			
423	Illinois Conservation Foundation			
527	Comprehensive Health Insurance Board			
529	East St. Louis Financial Advisory Authority			
538	Illinois Farm Development Authority			
539	Illinois Health Facilities Authority			
549	Illinois Educational Facilities Authority			
550	Illinois Development Finance Authority			
551	Illinois Housing Development Authority			
556	Illinois Rural Bond Bank			
557	Illinois State Toll Highway Authority			
571	Illinois Medical District Commission			
582	Quad Cities Region Economic Development Authority			
585	Southwestern Illinois Development Authority			
596	Tri-County River Development Authority			
598	Upper Illinois River Valley Development Authority			
599	Will-Kankakee Regional Development Authority			
608	Chicago State University			
612	Eastern Illinois University			
616	Governors State University			
620	Northeastern Illinois University			
628	Western Illinois University			
636	Illinois State University			
644	Northern Illinois University			
664	Southern Illinois University			
676	University of Illinois			
	Other entities			
	Total External Parties	$ (9)		
	Total Billings	$ (10)		

ACCOUNTING FOR LEASES-LESSEE (SCO-560)

PURPOSE

The purpose of the Accounting for Leases-Lessee Form (Exhibit 27.20.60-A) is to provide information used in classifying leases into either a capital or operating lease and in reporting leases as required by Financial Accounting Standards Board, Statement No. 13.

This form is to be completed on a transaction by transaction basis as new lease agreements are initiated and sent to the Comptroller's Office, this form only needs to be prepared if the fair market value of the new asset being leased is greater than $5,000. This form also needs to be prepared when there is an early termination of an existing lease. This form should also be completed when changes are made to existing lease provisions, including changes in the appropriation from which payments are made. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

The completion of this form will enable the Comptroller's Office to determine if a leased asset should be considered a capital lease asset. When an asset is determined to be a capital lease item, the SCO-560 is used by the Comptroller's Office to determine the cost of the asset to be recorded on the agency's books, including the Agency Report of State Property (Form C-15) and the Capital Asset Summary (SCO-538).

GENERAL

All agencies who lease property must complete Form SCO-560 for each multiple period lease in which the asset being leased has a fair market value greater than $5,000, in order to determine whether the lease is a capital or an operating lease and to calculate commitments for future years. However, agencies who administer proprietary funds (including all universities) do not have to report on Form SCO-560 if the agency uses their own lease calculating system and the agency reports this information on Form SCO-535, Proprietary Fund Schedule of Footnote Disclosure Information or Form SCO-585, University Schedule of Footnote Disclosure Information. When an asset is determined to be a capital lease, Form SCO-560 is used to assist the Comptroller's Office in calculating the appropriate cost at which the agency should record the leased asset in their State property control records. This amount will also be reflected on Form C-15, Agency Report of State Property and Form SCO-538, Property, Plant and Equipment.

To be considered a capital lease, one of the following four criteria must be met:

1. The lease transfers ownership of the property to the lessee by the end of the lease term.
2. The lease term is 75% or more of the estimated economic life of the leased property.
3. The lease contains a bargain purchase option.
4. The present value of the minimum lease payments (excluding executory costs and any related profit) equals or exceeds 90% of the fair value of the leased property.

If the lease does not meet any of these criteria, it will be classified as an operating lease.

Form SCO-560 should be submitted for installment purchases in order to determine the asset value to record on the agency's property records. An installment purchase agreement is an agreement where title to the property (ownership) vests in the purchaser immediately. The Transfer of Ownership field (19) should be marked as yes to indicate an installment purchase.

INSTRUCTIONS

Form SCO-560 must be prepared for installment purchases and for multiple-period or multiple-year contracts with a transaction code of 38 (Other Lease-External Vendor), 39 (Other Lease-State Agency) or 31 (Leases for Rental of Real Property) in which the asset being leased has a fair market value greater than $5,000. Only contracts with a transaction code of 31 which have a bargain purchase option contained within the lease agreement or are an installment purchase require an SCO-560 providing the fair market of the property is greater than $5,000. (NOTE: This type of lease also requires a C-15A form to be filed in accordance with SAMS 15.20.40.) A separate Form SCO-560 must be filled out for each contract. Do not complete “Lease Number”. This will be completed by the Comptroller’s Office.

All amounts on this form should be rounded to the nearest thousand.

CONTENTS

Refer to Exhibit 27.20.60-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.

REFERENCE	CONTENTS
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the obligation number of the lease, up to ten digits.
(7)	Provide a brief description of the leased item.
(8)	Check the appropriate lease processing category. (Check One Only)
(9)	Enter the appropriate asset type as follows: B= Building L= Land M= Machinery and Equipment O= Other If the lease includes both land and building(s), and the lease does not contain a bargain purchase option (refer to (20)) or transfer of ownership at the end of the lease term and the fair value of the land is less than 25% of the total, enter a "B" for Building. If the fair value of the land is more than 25% of the total, or the lease contains a bargain purchase option or a transfer of ownership at the end of the lease term, prepare separate forms (including Form C-15A) for the land portion and the building portion.
(10)	Enter the calendar month the lease begins (not the month of inception) as numeric characters. For example, 1 for January, 2 for February, etc. The inception date of the lease is the date the lease has been signed by all parties. If this information cannot be determined from agency records, it can be obtained from the lessor.

REFERENCE	CONTENTS
(11)	Enter the last two digits of the year the lease term begins (not the year of inception).
(12)	Enter in dollars, the purchase price (commonly referred to as "fair value") of the lease property at inception of the lease, even if it is considered an operating lease. Refer to (29) for detailed calculation of "fair value at inception." If this value is less than $5,000, this form does not need to be prepared. NOTE: This information **must** be completed to determine if the lease is a capital lease.
(13)	Enter the total estimated economic life of the leased property (in years). Refer to SAMS Manual Procedure 03.30.30.
(14)	Enter the total estimated economic life remaining in the asset (in years) at the beginning of the lease term (not the inception of the lease). If the asset is new, the remaining life will equal (13).
(15)	Enter the number of payments per year. Allowable entries are 1, 2, 3, 4, 6 or 12. For example, if lease rental payments are made quarterly, enter 4.

REFERENCE	CONTENTS

(16) Enter the number of periods from beginning of the lease term to the termination of the lease term. For example, if the payment periods are quarterly and the lease life is 10 ½ years, enter 42. Do not include time from the inception to the beginning of the lease term.

The lease term consists of:

a. The original noncancellable term stated in the lease
b. Renewal terms, reasonably assured by:
   1. Bargain renewal option-a provision allowing the lessee, at his option, to renew the lease for a rental sufficiently lower than the fair rental of the property at the date the option becomes exercisable.
   2. Penalties imposed for nonrenewal.
   3. Lessee guarantee of the lessor's debt expected to be outstanding.
   4. The period up to the exercise date of the bargain purchase option.
   5. Any lessor's option.

(17) Enter BEG if paid at the beginning of the payment period (payments in advance). Enter END if paid at the end of the payment period (payment in arrears).

(18) Enter the interest rate stated in the lease. If a rate is not stated, the Comptroller's Office will complete this section based on average general obligation bond rates at the date of inception.

(19) If the lease automatically transfers ownership of the property to the lessee by the end of the term, enter Y. If not, enter N. If an entry other than 0 is to be made in (20), enter N. An entry other than 0 indicates the lease is a capital lease.

(20) Enter the dollar amount of the bargain purchase option. If there is no bargain purchase option, enter 0. If an entry of Y has been made in (19), enter 0. An entry other than 0 in this box indicates the lease is a capital lease.

NOTE: To determine if the purchase option stated in the lease is a bargain purchase, complete the following steps:

a. Determine the dollar amount of the fair value of the leased property at the dated the purchase option becomes exercisable. The fair value is defined as the price for which the leased property could be purchased.
b. Determine the dollar amount of the lessee's purchase price as stated in the lease agreement.
c. If the lessee's purchase price is sufficiently less than the fair value, then the option is a bargain purchase option.

(21) If the obligation is for an installment purchase (title passes at the **beginning** of the payment schedule), enter Y. If the obligation is not for an installment purchase, enter N. The contract may contain a section termed "Title" indicating whether title passes upon acceptance of the equipment (beginning).

(22) If the obligation is for a certificate of participation, enter Y. If the obligation is not for a certificate of participation, enter N. The Department of Central Management Services has arranged for financing or refinancing of certain equipment purchases with certain banks. If an obligation is for a certificate of participation, it should be evidenced by a signed lease agreement and the lease payments would be made to the bank. Please forward the Comptroller's Office a copy of the certificate of participation.

(23) Enter the total amount of rent to be paid by the lessee for each period (month, quarter, etc.) as defined in (16). **Do not include maintenance costs in the periodic payment.** If a copier does not specify a separate maintenance fee, or the amount of the periodic payment to allocate for maintenance, the following method may be used to estimate the amount. Multiply the number of copies allowable per period by the charge per copy if the limit is exceeded. Subtract this amount from the gross payment. Example: Vendor charges .01 per copy for more than 5,000 copies per period. 5,000 x .01 = $50 Subtract $50 from the periodic payment.

(24) Enter the number of periods the rent in (23) applies. Example: if a lease has rentals of $5,000 for twenty periods, enter 5,000 in (23) and 20 in (24).

REFERENCE	CONTENTS
(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 (0 x 6 indicates no rent is payable for 6 periods); a 24 period lease has rentals of $5,000 for twenty periods and $6,000 for the last four, enter 5,000 in (23), 20 in (24), and 6,000 x 4 in (25). NOTE: The number of periods entered in (24) and (25) should equal (16).
(26)	Enter and identify any information affecting 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. Use this box to report the termination of a previously reported lease. To terminate the lease, complete only boxes (1), (2), (3), (4), (5), (6), (8), (27), (28), (37), (38) and (39). Send completed form to the Comptroller's Office, Financial Reporting Section, 325 W. Adams, 4th Floor, Springfield, IL 62704-1847. (Exhibit 27.20.60-C).
(28)	Enter the calendar year (not the fiscal 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.
(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 2, leave the remainder of this data line blank and proceed to (37). NOTE: A gross lease includes executory costs within the lease payments. Executory costs include insurance, maintenance or other. If other, describe the costs.

REFERENCE	CONTENTS

Net leases do not include executory costs in the lease payments. (Gross lease less executory costs = net lease.)

(31) If a 1 was entered in (30), enter the number of square feet on which the executory costs are to be based. If 0 was entered, enter 0. If 2 was entered, leave it blank.

Instructions (32) through (35) refer to executory costs consisting of insurance, maintenance and "other" costs. This line must be completed for all gross leases (enter zero where appropriate).

(32) Enter either cents per square foot per year or percent of annual gross lease rental applied to executory costs as appropriate.

(33) If, at the lease inception date, it is anticipated that executory costs will increase as a percentage of the rent or a percentage of the cents per square foot, an inflation factor must be entered; if not, enter 0. Enter 0 if no inflation is assumed.

(34) The year referred to is the lease year (not the agency's fiscal year). If a change in the inflation rate is expected to occur, the number entered should be determined by subtracting the year the lease was entered into from the year the change is expected and adding 1 (for the first year).

EXAMPLE: A lease was entered into in 2001. Insurance was expected to increase at a rate of 5% through 2004 (the fourth year of the lease). A 4 should be entered.

Enter the life of the lease in years if no change in the inflation rate is expected to occur.

(35) Enter the inflation rate from the year of the change through the end of the lease. Enter 0 if no change is expected to occur.

NOTE: Negative inflation (i.e., deflation) may be entered using a minus sign.

REFERENCE	CONTENTS
(36)	Salvage value entered here should equal the value of the leased asset to the lessee at expiration of a lease. If there is a bargain purchase price or transfer of ownership, enter the dollar value of the leased asset at the end of its economic life. Otherwise, enter the value to the lessee at the end of the lease term. Enter 0 if there is no bargain purchase price or transfer of ownership.
(37)	Enter the appropriation code(s) and detail object code(s) used to make payments for the leased asset. If more than one appropriation code was used, enter the percentage of payments from each appropriation code.
(38)	Enter the signature of the employee responsible for the information contained on this form.
(39)	Enter the telephone number where the responsible employee can be reached for further information.

State of Illinois
Accounting for Leases-Lessee
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____
Obligation # _____

Description of Leased Item _____
(Check One)
New Lease_____ Extension of Current Lease_____ Change in Obligation Number_____ Other_____ Unplanned Termination_____

Asset Type*	Calendar Month Lease Begins (1-12)	Calendar Year Lease Begins	Fair Value at Inception**** (see calculation)	Total Economic Life-Years	Remaining Life At Lease Start Date-Years	Comptroller's Use Only Lease Number
		20____				

Number of Payments Per Year (1,2,3,4,6 or 12)	Total Number of Payments Over Lease Life	Timing of Payments (BEG or END)	Lessee's Borrowing Rate (%)	Transfer Ownership (Y or N)	Bargain Purchase Amount	Installment Purchase (Y or N)	Certificate of Participation (Y or N)

Rent per Period**	Number of Periods	Additional Rents and Periods until Number of Periods=Lease Life	Financing Information (Trade-ins, down payments, credits, balances due, etc.)

Unplanned Termination Month (1-12)	Unplanned Termination Year	Calculation of Fair Value at Inception (The trade-in, if any, is not deducted from the list price to calculate Fair Value)
		List Price - Discounts = Fair Value (enter above)****

Lease Option Code*** (0, 1 or 2)	Square Feet	Insurance			
		% of Rent (cents/sq. ft)	Inflation 1st (%)	Year	Inflation 2nd (%)

Depreciation Method	Salvage Value ($)	Maintenance			
		% of Rent (cents/ sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)
SL					

Other			
% of Rent (cents/ sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)

* B= Building, L= Land, M = Machinery & Equipment, O = Other
** Net of maintenance costs
*** Lease Option Codes
0= Gross Lease - Enter 0 for Square Feet and complete the next section using % of rent.
1= Gross Lease - Enter number of Square Feet and complete the next section using cents/square feet.
2= Net Lease - No more entries necessary.
**** If this balance is less than $5000, submittal of this form is not necessary.

Appropriation Code	Detail Object	%

Preparer _____
Telephone _____

SCO-560

State of Illinois
Accounting for Leases-Lessee
June 30, 20__(1)_

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)
Obligation # (6)

Description of Leased Item (7)
(Check One) (8)
New Lease_____ Extension of Current Lease_____ Change in Obligation Number_____ Other_____ Unplanned Termination_____

Asset Type*	Calendar Month Lease Begins (1-12)	Calendar Year Lease Begins	Fair Value at Inception**** (see calculation)	Total Economic Life-Years	Remaining Life At Lease Start Date-Years	Comptroller's Use Only Lease Number
(9)	(10)	20(11)	(12)	(13)	(14)	

Number of Payments Per Year (1,2,3,4,6 or 12)	Total Number of Payments Over Lease Life	Timing of Payments (BEG or END)	Lessee's Borrowing Rate (%)	Transfer Ownership (Y or N)	Bargain Purchase Amount	Installment Purchase (Y or N)	Certificate of Participation (Y or N)
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)

Rent per Period**	Number of Periods	Additional Rents and Periods until Number of Periods=Lease Life	Financing Information (Trade-ins, down payments, credits, balances due, etc.)
(23)	(24)	(25)	(26)

Unplanned Termination Month (1-12)	Unplanned Termination Year	Calculation of Fair Value at Inception
(27)	(28)	(The trade-in, if any, is not deducted from the list price to calculate Fair Value) (29)
		List Price - Discounts = Fair Value (enter above)****

Lease Option Code*** (0, 1 or 2)	Square Feet	Insurance			
		% of Rent (cents/sq. ft)	Inflation 1st (%)	Year	Inflation 2nd (%)
(30)	(31)	(32)	(33)	(34)	(35)

Depreciation Method	Salvage Value ($)	Maintenance			
		% of Rent (cents/ sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)
SL	(36)	(32)	(33)	(34)	(35)

Other			
% of Rent (cents/ sq. ft.)	Inflation 1st (%)	Year	Inflation 2nd (%)
(32)	(33)	(34)	(35)

* B= Building, L= Land, M = Machinery & Equipment, O = Other
** Net of maintenance costs
*** Lease Option Codes
0= Gross Lease - Enter 0 for Square Feet and complete the next section using % of rent.
1= Gross Lease - Enter number of Square Feet and complete the next section using cents/square feet.
2= Net Lease - No more entries necessary.
**** If this balance is less than $5000, submittal of this form is not necessary.

Appropriation Code	Detail Object	%
(37)		

Preparer (38)
Telephone (39)

SCO-560

INTERFUND PAYABLE/RECEIVABLE ANALYSIS (SCO-565)

PURPOSE

The purpose of the Interfund Payable/Receivable Analysis Form (Exhibit 27.20.65-A and Exhibit 27.20.65-C for Universities) is to summarize the amounts owed and the amounts receivable between funds of the State of Illinois financial reporting entity. In reporting these amounts, generally accepted accounting principles require a distinction between due to/from other funds, due to/from primary governments and due to/from component units.

The SCO-565B is to be used by Universities to summarize the amounts owed and the amounts receivable between the University and the State of Illinois (Primary Government) and the University and other component units of the State of Illinois.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Interfund Payable/Receivable Analysis should be completed for all trial balances which report an interfund payable or an interfund receivable. This form is used by the Comptroller's Office to reconcile due to/from other funds, due to/from primary government or due to/from component units

The top portion of the Interfund Payable/Receivable Analysis should be completed only for interfund activity relating to internal service funds, pension funds and non-federal transactions involving university funds. Other interfund activity may be recorded in the top portion after reaching an agreement with the Comptroller's Office. All other interfund activity should be reported on the SCO-567 and SCO-568 with summary amounts reported on the bottom portion of the Interfund Payable/Receivable Analysis.

All amounts reported on this form should be rounded to the nearest thousand. Where a column does not apply, leave it blank. If completed on the Comptroller's WEDGE System, this form will automatically calculate certain fields, Universities will complete the manual form SCO-565B.

INSTRUCTIONS

To ensure the "due to" amounts reconcile with the "due from" amounts submitted by the providing agency, a detailed listing of the providing agency/fund (e.g., CMS-Telecommunications) and the liability amount at June 30, per SAMS records for treasury held funds is required. See SAMS Procedure 27.50.10 to determine whether to use due to/from other funds, due to/from primary government or due to/from component units.

To assist in the reconciliation of interfund payables/receivables, the agency should review the Form SCO-565-A provided by the Comptroller's Office. The Form SCO-565-A, Notification of Due to Other Funds, is provided by the Comptroller's Office to agencies to assist in calculating the year-end due to other funds for activity with the State's Internal Service Funds and several other funds in which a significant portion of the fund's activity is generated from services provided to other funds. The SCO-565-A may not be all inclusive. Additional due to other fund amounts must also be entered on the SCO-565, if applicable, even though not included in the SCO-565-A. Additional information for reconciling and/or estimating for internal service funds may be provided by the Comptroller's Office including CMS Report 60 with supporting detail by billing account.

Agencies should also examine internal procedures and records in determining due to/from amounts, especially in cases where estimates are involved.

STANDARD JOURNAL ENTRIES

The following journal entries should be made by funds classified as governmental or proprietary at agencies classified as a part of the primary government for transactions with funds classified as governmental or proprietary funds at agencies classified as a part of the primary government OR by component units with other funds of the same component unit to Form SCO-548:

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
XXX	Revenues (by GAAP account number)		XXX

To record interfund receivables at June 30.

Account Number	Account Name	Debit	Credit
XXX	Expenditures/Expenses (by GAAP account number)	XXX	
215	Due to Other Funds		XXX

To record interfund payables at June 30.

The following journal entries should be made by funds classified as governmental or proprietary at agencies classified as a part of the primary government for transactions with agencies classified as component units OR by agencies classified as component units for transactions with other agencies classified as component units to Form SCO-548:

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
XXX	Revenues (by GAAP account number)		XXX

To record receivables from component units at June 30.

Account Number	Account Name	Debit	Credit
XXX	Expenditures/Expenses (by GAAP account number)	XXX	
216	Due to Component Units		XXX

To record payables to component units at June 30.

The following journal entries should be made by agencies classified as a component unit for transactions with agencies classified as a part of the primary to Form SCO-548:

Account Number	Account Name	Debit	Credit
147	Due from Primary Government	XXX	
XXX	Revenues (by GAAP account number)		XXX

To record receivables from the primary government at June 30.

Account Number	Account Name	Debit	Credit
XXX	Expenditures/Expenses (by GAAP account number)	XXX	
217	Due to Primary Government		XXX

To record payables to the primary government at June 30.

CONTENTS

Instructions for SCO-565
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 the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	If the item is a payable, enter the three digit Comptroller assigned agency number that provided the goods/service. If the item is a receivable, enter the three digit Comptroller assigned agency number that received the goods/services.

REFERENCE	CONTENTS
(7)	Enter the four-digit Comptroller assigned fund number the payable/receivable is payable to or receivable from. If unknown, contact the appropriate agency to determine the correct fund number.
(8)	Enter the amount due to the providing agency/fund at June 30, current year (CY).
(9)	Enter the amount due from the receiving agency/fund at June 30, CY.
(10)	Enter the amount due to the providing primary government or component unit at June 30, CY.
(11)	Enter the amount due from the receiving primary government or component unit at June 30, CY. NOTE: It is very important that each "due to" and/or "due from amount is verified and communicated with the other agency involved in the transaction.
(12)	Enter the sum of amounts entered in (8).
(13)	Enter the sum of amounts entered in (9).
(14)	Enter the sum of amounts entered in (10).
(15)	Enter the sum of amounts entered in (11).
(16)	Enter the total due to other funds per the SCO-567.
(17)	Enter the total due from other funds per the SCO-567.
(18)	Enter the total due to primary government or component unit per the SCO-567.
(19)	Enter the total due from primary government or component unit per the SCO-567.

REFERENCE	CONTENTS
(20)	Enter the total due to other funds per the SCO-568.
(21)	Enter the total due from other funds per the SCO-568.
(22)	Enter the total due to primary government or component unit per the SCO-568.
(23)	Enter the total due from primary government or component unit per the SCO-568.
(24)	Add (12), (16), and (20) and enter the result.
(25)	Add (13), (17), and (21) and enter the result.
(26)	Add (14), (18), and (22) and enter the result.
(27)	Add (15), (19), and (23) and enter the result.

CONTENTS
Instructions for SCO-565-B for Universities
Refer to Exhibit 27.20.65-D.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.

REFERENCE	CONTENTS
(6)	If the item is a payable, enter the three digit Comptroller assigned agency number that provided the goods/service. If the item is a receivable, enter the three digit Comptroller assigned agency number that received the goods/services.
(7)	Enter the four-digit Comptroller assigned fund number the payable/receivable is payable to or receivable from. If unknown, contact the appropriate agency to determine the correct fund number.
(8)	Enter the amount due to the Primary Government at June 30, current year (CY).
(9)	Enter the amount due from the Primary Government at June 30, CY.
(10)	Enter the amount due to the providing component unit at June 30, CY.
(11)	Enter the amount due from the receiving or component unit at June 30, CY. NOTE: It is very important that each "due to" and/or "due from amount is verified and communicated with the other agency involved in the transaction.
(12)	Enter the sum of amounts entered in (8), due to Primary Government.
(13)	Enter the sum of amounts entered in (9), due from Primary Government.
(14)	Enter the sum of amounts entered in (10), due to Component Units.
(15)	Enter the sum of amounts entered in (11), due from Component Units.
(16)	Enter the total due to Primary Governemnt per the SCO-567.
(17)	Enter the total due from Primary Government per the SCO-567.
(18)	Enter the total due to component unit per the SCO-567.

REFERENCE	CONTENTS
(19)	Enter the total due from Component Unit per SCO-567.
(20)	Enter the total due to Primary Government per the SCO-568.
(21)	Enter the total due from Primary Government per the SCO-568.
(22)	Enter the total due to component unit per the SCO-568.
(23)	Enter the total due from component unit per the SCO-568.
(24)	Add (12), (16), and (20) and enter the result.
(25)	Add (13), (17), and (21) and enter the result.
(26)	Add (14), (18), and (22) and enter the result.
(27)	Add (15), (19), and (23) and enter the result.

State of Illinois
University
Interfund Payable/ Receivable Analysis
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

	Agency Number	Fund Number	Due to Primary Govt. (217)	Due From Primary Govt. (147)	Due To Component Units (216)	Due From Component Units (144)
1.			$	$	$	$
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.						
26.						
27.						
28.						
29.						
30.						
		SubTotals				
	Amounts from SCO-567					
	Amounts from SCO-568					
		Totals	$	$	$	$

SCO-565B

State of Illinois
University
Interfund Payable/ Receivable Analysis
June 30, 20__(1)__

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

	Agency Number	Fund Number	Due to Primary Govt. (217)	Due From Primary Govt. (147)	Due To Component Units (216)	Due From Component Units (144)
1.	(6)	(7)	$ (8)	$ (9)	$ (10)	$ (11)
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.						
26.						
27.						
28.						
29.						
30.						
	SubTotals		(12)	(13)	(14)	(15)
	Amounts from SCO-567		(16)	(17)	(18)	(19)
	Amounts from SCO-568		(20)	(21)	(22)	(23)
	Totals		$ (24)	$ (25)	$ (26)	$ (27)

SCO-565B

NOTES PAYABLE SUMMARY (SCO-566)

PURPOSE

The purpose of the Notes Payable Summary Form (Exhibit 27.20.66-A) is to report the notes payable for each fund. Information will be needed for the amount of principal and interest to be repaid in each of the next five years and the amount to be repaid thereafter, in five-year increments.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Notes Payable Summary should be completed for all trial balances which report notes payable activity. Notes payable are unconditional written promises signed by the maker to pay a certain sum in money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

Information needed for the completion of this form can be obtained from the note payment schedule contained in the note agreement for each note payable. The range of interest rates and maturity dates are an integral part of required footnote disclosure and, therefore, must be completed for each category of notes payable.

STANDARD JOURNAL ENTRIES

Governmental and Proprietary Funds

The following journal entry should be made to Form SCO-548:

Account Number	Account Name	Debit	Credit
4XX	Revenues (by account number)	XXX	
235	Notes Payable, Long-Term		XXX

To record notes payable at year end. This amount should agree to (15).

The following journal entries should be made to the SCO-547:

Account Number	Account Name	Debit	Credit
4XX	Revenues (by account number)	XXX	
5XX	Expenditures (by account number)		XXX

To reclassify repayments of notes payable during the current year. This amount should agree to deletions for Notes Payable recorded in the SCO-540.

Account Number	Account Name	Debit	Credit
236	Notes Payable, Long-Term	XXX	
235	Notes Payable, Current		XXX

To reclassify notes payable during the next fiscal year to the current year. This amount should agree to (16).

CONTENTS

Refer to Exhibit 27.20.66-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 description of each note payable.
(7)	Enter the lowest interest rate of each note payable. If the interest rate is based on a variable (i.e., % of prime), describe the method of calculation. If note payable is a demand note, enter "demand."
(8)	Enter the highest interest rate of each note payable. If note payable is a demand note, enter "demand."
(9)	Enter the earliest maturity date of each note payable. If note payable is a demand note, enter "demand."
(10)	Enter the latest maturity date of each note payable. If note payable is a demand note, enter "demand."
(11)	Enter the outstanding principal balance of notes payable at June 30, current year for each note.

REFERENCE	CONTENTS
(12)	Enter the amount at principal to be repaid for each of the next five years and, thereafter, in five year increments for each note. If note payable is a demand note, entire principal balance outstanding should be entered in the CY+1 column.
(13)	Enter the outstanding balance of future interest payments of notes payable at June 30, current year. If note payable is a demand note, enter $-0-.
(14)	Enter the amount of future interest payment for each of the next five years and, there after, in five year increments for each note.
(15)	Add all amounts entered in (11) and enter the result. This amount will equal balance at June 30, current year for notes payable on the SCO-540.
(16)	Add all amounts entered in (12) and enter the result. The amount in the CY+1 column will equal the current portion, due within one year for Notes Payable on the SCO-540.
(17)	Add all amounts entered in (13) and enter the result.
(18)	Add all amounts entered in (14) and enter the result.
(19)	Attach a copy of the agency's notes disclosure from the agency financial statements. If not available, complete this section and forward the footnote disclosure when available.

State of Illinois
Notes Payable Summary
June 30, 20_____

Nearest Thousand

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Description		Balance At June 30, CY	Scheduled Note Repayments		
			CY+1	CY+2	CY+3
Description:					
Range of Interest Rates / Range of Maturity Dates	Principal	$	$	$	$
_____ to _____ / _____ to _____	Interest	$	$	$	$
Description:					
Range of Interest Rates / Range of Maturity Dates	Principal				
_____ to _____ / _____ to _____	Interest				
Description:					
Range of Interest Rates / Range of Maturity Dates	Principal				
_____ to _____ / _____ to _____	Interest				
Description:					
Range of Interest Rates / Range of Maturity Dates	Principal				
_____ to _____ / _____ to _____	Interest				
Description:					
Range of Interest Rates / Range of Maturity Dates	Principal				
_____ to _____ / _____ to _____	Interest				
Total Notes Payable Principal		$	$	$	$
Total Notes Payable Interest		$	$	$	$

The following disclosure for notes payable appears or will appear in the agency's financial statements. Attach a photocopy of the footnote disclosure if available in lieu of transcribing this information. If the footnote disclosure is not available, return the completed information below with your GAAP package and forward the footnote disclosure as soon as possible.

1. Cite the authority to issue the notes.
2. State the lender's name for each note.
3. State the source of revenues to be used for repayment of the note.
4. State the interest rate or how the interest rate is determined. Include any minimum and/or maximum rates.
5. State whether the notes are secured or unsecured.

State of Illinois
Notes Payable Summary
June 30, 20_____

Nearest Thousand

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Description		Scheduled Note Repayments						
		CY+4	CY+5	CY+6 thru 10	CY+11 thru 15	CY+16 thru 20	CY+21 thru 25	CY+26 thru 30
Description:	Principal	$	$	$	$	$	$	$
	Interest	$	$	$	$	$	$	$
Description:	Principal							
	Interest							
Description:	Principal							
	Interest							
Description:	Principal							
	Interest							
Description:	Principal							
	Interest							
Total Notes Payable Principal		$	$	$	$	$	$	$
Total Notes Payable Interest		$	$	$	$	$	$	$

The following disclosure for notes payable appears or will appear in the agency's financial statements. Attach a photocopy of the footnote disclosure if available in lieu of transcribing this information. If the footnote disclosure is not available, return the completed information below with your GAAP package and forward the footnote disclosure as soon as possible.

1. Cite the authority to issue the notes.
2. State the lender's name for each note.
3. State the source of revenues to be used for repayment of the note.
4. State the interest rate or how the interest rate is determined. Include any minimum and/or maximum rates.
5. State whether the notes are secured or unsecured.

State of Illinois
Notes Payable Summary
June 30, 20__(1)__

Nearest Thousand

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

Description		Balance At June 30, CY	Scheduled Note Repayments		
			CY+1	CY+2	CY+3
Description: (6) Range of Interest Rates: (7) to (8) Range of Maturity Dates: (9) to (10)	Principal	$ (11)	$ (12)	$ (12)	$ (12)
	Interest	$ (13)	(14)	$ (14)	$ (14)
Description: Range of Interest Rates: _____ to _____ Range of Maturity Dates: _____ to _____	Principal				
	Interest				
Description: Range of Interest Rates: _____ to _____ Range of Maturity Dates: _____ to _____	Principal				
	Interest				
Description: Range of Interest Rates: _____ to _____ Range of Maturity Dates: _____ to _____	Principal				
	Interest				
Description: Range of Interest Rates: _____ to _____ Range of Maturity Dates: _____ to _____	Principal				
	Interest				
Total Notes Payable Principal		$ (15)	$ (16)	$ (16)	$ (16)
Total Notes Payable Interest		$ (17)	$ (18)	$ (18)	$ (18)

The following disclosure for notes payable appears or will appear in the agency's financial statements. Attach a photocopy of the footnote disclosure if available in lieu of transcribing this information. If the footnote disclosure is not available, return the completed information below with your GAAP package and forward the footnote disclosure as soon as possible. (19)

1. Cite the authority to issue the notes.
2. State the lender's name for each note.
3. State the source of revenues to be used for repayment of the note.
4. State the interest rate or how the interest rate is determined. Include any minimum and/or maximum rates.
5. State whether the notes are secured or unsecured.

State of Illinois
Notes Payable Summary
June 30, 20 (1)

Nearest Thousand

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

Description		**Scheduled Note Repayments**						
		CY+4	**CY+5**	**CY+6 thru 10**	**CY+11 thru 15**	**CY+16 thru 20**	**CY+21 thru 25**	**CY+26 thru 30**
Description: (6)	Principal	$ (12)	$ (12)	$ (12)	$ (12)	$ (12)	$ (12)	$ (12)
	Interest	$ (14)	$ (14)	(14)	$ (14)	$ (14)	$ (14)	$ (14)
Description:	Principal							
	Interest							
Description:	Principal							
	Interest							
Description:	Principal							
	Interest							
Description:	Principal							
	Interest							
Total Notes Payable Principal		$ (16)	$ (16)	$ (16)	$ (16)	$ (16)	$ (16)	$ (16)
Total Notes Payable Interest		$ (18)	$ (18)	$ (18)	$ (18)	$ (18)	$ (18)	$ (18)

The following disclosure for notes payable appears or will appear in the agency's financial statements. Attach a photocopy of the footnote disclosure if available in lieu of transcribing this information. If the footnote disclosure is not available, return the completed information below with your GAAP package and forward the footnote disclosure as soon as possible. (19)

1. Cite the authority to issue the notes.
2. State the lender's name for each note.
3. State the source of revenues to be used for repayment of the note.
4. State the interest rate or how the interest rate is determined. Include any minimum and/or maximum rates.
5. State whether the notes are secured or unsecured.

INTERFUND ACTIVITY-GRANTEE AGENCY (SCO-567)

PURPOSE

The Interfund Activity-Grantee Agency Form (Exhibit 27.20.67-A) has several purposes: to provide receivable and liability adjustments relating to transactions with other State funds, to provide mandatory transfer documentation and to determine entries necessary to the GAAP Trial Balance Forms. Data collected on Form SCO-567 also assists in the preparation of the Schedule of Expenditures of Federal Awards (SEFA) for the primary government portion of the State of Illinois' Reporting Entity. In addition, Form SCO-567 captures all non-internal service, non-pension trust and non-university fund activity. Internal service and pension trust fund activity is only captured for transfers while university activity is only captured for SEFA reporting. Interfund transactions consist of internal reimbursements, third party reimbursements, payments for services, transfers and transfer-like activity. Furthermore, such transactions are broken down and summarized on the form by reporting activity between:

- Governmental and proprietary funds within the primary government with other governmental and proprietary funds within the primary government.
- Governmental, proprietary and fiduciary funds within the primary government or component units with fiduciary funds within the primary government.
- Governmental and proprietary funds within the primary government with component units.
- Component unit within the same component unit.
- Component units with other component units.

When applicable, this form is to be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Interfund Activity-Grantee Agency Form should be completed for all funds recording fiscal year activity that included transactions with other funds except as noted above. Interfund transactions **must** be reviewed to determine whether transactions represent internal reimbursements, third party reimbursements, payments for services, transfers or transfer-like activities. For guidelines on determining the proper categorization of interfund reimbursement, interfund services provided or used or interfund transfer transactions, refer to SAMS Procedure 05.50.01. Transfer-like activity is a transaction between the primary government and a component unit, between component units or

involving a fiduciary fund in which the activity is not a reimbursement for services provided.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank. For Interfund Activity-Grantee Agency Forms completed electronically, this form will automatically calculate certain fields.

INSTRUCTIONS

Information reported on Form SCO-567 will automatically create corresponding information on Form SCO-568 (Interfund Activity-Grantor Agency). Each providing agency should be contacted and transaction type and related receivable/liability amounts should be agreed upon. In most cases, the grantee agency has the most accurate GAAP information available regarding the due to/from amount in a given transaction. It is important to provide the primary government or component unit classification of each providing agency.

The Comptroller's Office will enter the prior year interfund receivables or liabilities, if any, and prior year accounts payable, if any. In addition, the Comptroller's Office will enter current year receipts information for SAMS mandatory transfers. These amounts should be reviewed. If material discrepancies exist between amounts entered by the Comptroller's Office and agency records, the Comptroller's Office should be contacted. Do **not** change prior year amounts without contacting the Comptroller's Office.

Total reimbursable costs are the fiscal year expenditure amounts. Disallowed costs should be separately disclosed and excluded from the calculation. If the only amounts received during the fiscal year were subgrants through other State agencies, total reimbursable costs should agree to the expenditure reported in the CY GAAP Basis column on the Trial Balance. Funds receiving direct grants and grants through other State agencies should total the costs reported on Forms SCO-567 and SCO-563, and that total should agree to the expenditures reported in the CY GAAP Basis column on the Trial Balance.

If grantor payments are based on a method other than expenditures incurred, the method of payment must be disclosed. Disclosure can be made in the program description area or in an attachment. An example of a non-expenditure based payment would be a payment for services based on an hourly/daily rate, where the payment bears no relation to actual costs incurred.

In cases where interfund subgrants comprise only a portion of a fund's activity, determining total reimbursable costs is a more difficult process. Information from grant ledgers, federal reports, subgrantee reports, SAMS, and the payable analysis on Form SCO-549 should be reviewed.

Current year receipts include amounts received July through June per agency records for individual subgrants/contracts.

The current year receivable or liability is calculated based on other amounts reported on this form. If a liability is calculated, it must be determined whether the liability represents deferred revenue (amounts to be expended in the next fiscal or grant year) or a due to amount (amounts to be returned to the grantor).

Agencies responsible for recording mandatory transfers are identified in the Mandatory Transfer Listing (SAMS Procedure 27.50.50). Mandatory transfers received during the fiscal year will be provided by the Comptroller's Office in the bottom section of the form. The amounts received during the fiscal year should agree to the amount reported in the transfers-in account in the Agency Records (SCO-517, 522 or 527) or Balance per SAMS (SCO-512) column of the Trial balance. Mandatory transfers must be categorized by transaction type; therefore, reclassification may be necessary. Mandatory transfers **must** be reviewed to determine whether transactions represent internal reimbursements, third party reimbursements, payments for services, transfers, or transfer-like activities. Any accruals related to mandatory transfers must be reported on this form and standard journal entries should be recorded.

Interfund transactions meeting the transfer criteria and involving one or more agency funds require special reporting. SAMS Procedure 27.50.50 identifies mandatory transfers involving agency funds. These transactions should be reported on Form SCO-567 to the agency assigned responsibility. Special journal entries are required for these transactions since agency funds require a balance sheet only for financial reporting purposes (i.e., no transfers-in/out are recorded). If the agency fund is the grantor, the grantee must reclassify (SCO-547) the transfers received during the year to the appropriate revenue report account (e.g., other taxes, other revenues, etc.). Accrual amounts should be posted as adjustments (SCO-548) impacting balance sheet accounts for the agency fund and both balance sheet and revenue accounts for the grantee fund.

Information reported on this form will assist in the preparation of the Statewide SEFA; therefore, it is important to complete all applicable fields, including CFDA number, pass-through entity identification number and amounts provided to subrecipients. OMB Circular A-133 defines a subrecipient as a non-federal entity expending federal awards received from a pass-through entity to carry out a federal program. Subrecipient does not include an individual beneficiary of the program. In addition, for statewide reporting purposes, subrecipient does not include entities qualifying as part of the primary government. As new grants are received from other State agencies, it is very important to determine whether the original funding source was Federal. If this information is not provided in the inter-agency agreement, the providing agency must be contacted.

STANDARD JOURNAL ENTRIES

The purpose of the following entries is to record the various reclassifications and adjustments resulting from completion of this form. The entries identified below are based on the type of transaction. There are two general interfund activities reported on Form SCO-567. They are as follows:

1. Agency Activity
2. SAMS Mandatory Transfers

Within each of the two activities reported on Form SCO-567, there are five types of transactions. Those transaction types are as follows:

- Internal Reimbursements (**Interfund reimbursement** transactions for other funds of the State or of the same component unit),
- Third Party Reimbursements (**Interfund reimbursement** transactions from other funds of the State in which the other fund is reimbursed through a grant or contract by a third party),
- Payments for Services (**Interfund services provided**),
- Transfers (**Interfund transfers** between a primary government governmental or proprietary fund and a primary government governmental or proprietary fund or between a fund of a component unit and a fund of the same component unit) and
- Transfer-like (**Interfund transfers** between a primary government governmental, proprietary or fiduciary fund and a primary government fiduciary fund; a primary government governmental, proprietary or fiduciary fund and a component unit; or between a fund of a component unit and a fund of a different component unit).

GASB 34 requires these types of transactions to be recorded differently on each fund's trial balance based on the respective transaction type. See SAMS Procedure 05.50.01 for a definition of the bolded terms above. All entries shown assume a due from other funds scenario will result. If a due to other funds or a deferred revenue scenario results, see page 19 of these instructions for guidance.

1. AGENCY ACTIVITY:

Activity is an **Internal Reimbursement** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund, or
- two Funds of the same Component Unit.

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
XXX	Expenditure (Expenses) (by GAAP account number)		XXX

To record the due from other funds for internal reimbursement type transactions.

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
XXX	Expenditures (Expenses) (by GAAP account number)		XXX

To reclassify current year revenue and expenditure (expense) amounts recorded for internal reimbursement type transactions.

1. AGENCY ACTIVITY (continued):

Activity is an **Internal Reimbursement, Third Party Reimbursement** or **Payment for Service** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund, or

a **Third Party Reimbursement** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund, or
- two Funds of the same Component Unit, or

a **Payment for Service** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund, or
- two Funds of the same Component Unit, or

Transfer-like and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund.

If the Fund is a Primary Government Governmental, Proprietary, Fiduciary non-Agency or a Component Unit Fund:

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
XXX	Revenue (by GAAP account number)		XXX

To record the due from other funds for internal reimbursement (or third party reimbursement or payment for service or transfer-like) type transactions.

1. AGENCY ACTIVITY (continued):

If the Fund is a Fiduciary Agency Fund:

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
2XX	Liability (by GAAP account number)		XXX

To record due from other funds and the proper corresponding liability.

Activity is an **Internal Reimbursement, Third Party Reimbursement, Payment for Service** or **Transfer-like** and is between:

- two different Component Units, or

an **Internal Reimbursement**, **Third Party Reimbursement** or **Payment for Service** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Fund of a Component Unit.

If the fund is a Governmental, Proprietary, Fiduciary non-Agency or a Component Unit Fund:

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
XXX	Revenue (by GAAP account number)		XXX

To record the due from component unit for internal reimbursement (or third party reimbursement or payment for service or transfer-like) type transactions.

1. AGENCY ACTIVITY (continued):

If the Fund is a Fiduciary Agency Fund:

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
2XX	Liability (by GAAP account number)		XXX

To record due from component units and the proper corresponding liability.

If the Fund is a Primary Government Governmental Fund or a Fund of a Component Unit:

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
220	Deferred Revenue (Unavailable Revenue)		XXX

To adjust for unavailable revenue not expected to be received during lapse period.

The following entry must be made by the Agency to Form SCO-546:

Account Number	Account Name	Debit	Credit
220	Deferred Revenue (Unavailable Revenue)	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify unavailable deferred revenue to revenue.

1. AGENCY ACTIVITY (continued):

Activity is a **Transfer** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund, or
- two Funds of the same Component Unit.

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
565	Transfers-In		XXX

To record the due from other funds for transfer type transactions.

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
565	Transfers-In		XXX

To reclassify current year revenues to transfers-in.

Activity is **Transfer-like** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Fund of a Component Unit.

1. AGENCY ACTIVITY (continued):

If the Fund is a Primary Government Governmental, Proprietary or Fiduciary non-Agency Fund:

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
XXX	Revenue (by GAAP account number)		XXX

To record the due from component units for transfer-like transactions.

If the Fund is a Fund of a Component Unit:

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
147	Due from Primary Government	XXX	
XXX	Revenue (by GAAP account number)		XXX

To record the due from primary government for transfer-like transactions.

If the Fund is a Fiduciary Agency Fund:

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
2XX	Liability (by GAAP account number)		XXX

To record due from component units and the proper corresponding liability.

1. AGENCY ACTIVITY (continued):

If the Fund is a Primary Government Governmental Fund or a Fund of a Component Unit:

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
220	Deferred Revenue (Unavailable Revenue)		XXX

To adjust for unavailable revenue not expected to be received during lapse period.

The following must be made by the Agency to Form SCO-546:

Account Number	Account Name	Debit	Credit
220	Deferred Revenue (Unavailable Revenue)	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify unavailable deferred revenue to revenue.

2. MANDATORY TRANSFERS

Activity is a **Mandatory Transfer** and is an **Internal Reimbursement** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund, or
- two Funds of the same Component Unit.

2. MANDATORY TRANSFERS (continued):

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
XXX	Expenditures (Expenses) (by GAAP account number)		XXX

To record the due from other funds for internal reimbursement type mandatory transfers.

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
565	Transfers-In	XXX	
XXX	Expenditures (Expenses) (by GAAP account number)		XXX

To reclassify current year mandatory transfers-in amounts recorded for internal reimbursement type mandatory transfers.

Activity is a **Mandatory Transfer** and is an **Internal Reimbursement**, **Third Party Reimbursement** or **Payment for Service** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund, or

a **Mandatory Transfer** and is a **Third Party Reimbursement** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund, or
- two Funds of the same Component Unit, or

2. MANDATORY TRANSFERS (continued):

a **Mandatory Transfer** and is a **Payment for Service** and is between;

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund, or
- two Funds of the same Component Unit, or

a **Mandatory Transfer** and is **Transfer-like** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund.

If the fund is a Primary Government Governmental, Proprietary, Fiduciary non-Agency or a Component Unit Fund:

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
XXX	Revenue (by GAAP account number)		XXX

To record the due from primary government for internal reimbursement (or third party reimbursement or payment for service or transfer-like) type mandatory transfers.

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
565	Transfers-In	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify current year mandatory transfers-in amounts to revenue.

2. MANDATORY TRANSFERS (continued):

If the Fund is a Fiduciary Agency Fund:

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
2XX	Liability (by GAAP account number)		XXX

To record due from other funds and the proper corresponding liability.

Activity is a **Mandatory Transfer** and is an **Internal Reimbursement, Third Party Reimbursement, Payment for Service** or **Transfer-like** and is between:

- two different Component Units, or

a **Mandatory Transfer** and is an **Internal Reimbursement**, **Third Party Reimbursement** or **Payment for Service** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Fund of a Component Unit.

If the Fund is a Primary Government Governmental, Proprietary, Fiduciary non-Agency or a Component Unit Fund:

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
XXX	Revenue (by GAAP account number)		XXX

To record the due from component units for internal reimbursement (or third party reimbursement or payment for service or transfer-like) type mandatory transfers.

2. MANDATORY TRANSFERS (continued):

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
565	Transfers-In	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify current year mandatory transfers-in amounts to revenue.

If the Fund is a Fiduciary Agency Fund:

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
2XX	Liability (by GAAP account number)		XXX

To record due from component units and the proper corresponding liability.

If the Fund is a Primary Government Governmental Fund or a Fund of a Component Unit:

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
220	Deferred Revenue		XXX

To adjust for unavailable revenue not expected to be received during lapse period.

2. MANDATORY TRANSFERS (continued):

The following entry must be made by the Agency to Form SCO-546:

Account Number	Account Name	Debit	Credit
220	Deferred Revenue	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify unavailable deferred revenue to revenue.

Activity is a **Mandatory Transfer** and is a **Transfer** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund, or
- two Funds of the same Component Unit.

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
565	Operating Transfers-In		XXX

To record the due from other funds for mandatory transfers.

Activity is a **Mandatory Transfer** and is **Transfer-like** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Fund of a Component Unit.

2. MANDATORY TRANSFERS (continued):

If the Fund is a Primary Government Governmental, Proprietary or Fiduciary non-Agency Fund:

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
XXX	Revenue (by GAAP account number)		XXX

To record the due from component units for transfer-like type mandatory transfers.

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
565	Transfers-In	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify current year mandatory transfers-in amounts to revenue.

If the Fund is a Fund of a Component Unit:

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
147	Due from Primary Government	XXX	
XXX	Revenue (by GAAP account number)		XXX

To record the due from primary government for transfer-like type mandatory transfers.

2. MANDATORY TRANSFERS (continued):

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
565	Transfers-In	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify current year mandatory transfers-in amounts to revenues.

If the Fund is a Fiduciary Agency Fund:

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
2XX	Liability (by GAAP account number)		XXX

To record due from component units and the proper corresponding liability.

If the fund is a Primary Government Governmental Fund or a Fund of a Component Unit:

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
220	Deferred Revenue		XXX

To adjust for unavailable revenue not expected to be received during lapse period.

2. MANDATORY TRANSFERS (continued):

The following entry must be made by the Agency to Form SCO-546:

Account Number	Account Name	Debit	Credit
220	Deferred Revenue	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify unavailable deferred revenue to revenue.

DUE TO OR DEFERRED REVENUE ENTRIES

If the amount is **due to** or **deferred revenue** instead of a **due from** one of the following entries will be necessary:

If Deferred Revenue:

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
220	Deferred Revenue		XXX

To record deferred revenue for amounts to be expended in a subsequent year.

DUE TO OR DEFERRED REVENUE ENTRIES (continued):

If Due to Other Funds:

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
215	Due to Other Funds		XXX

To record the due to other funds for amounts to be returned to the grantor.

CONTENTS

Refer to Exhibit 27.20.67-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.
(6)	Enter an identification number for the transaction.
(7)	Enter the appropriate transaction type. Enter (R) for internal reimbursement, (P) for third party reimbursement, (S) for payment for service, (T) for transfer or (L) for transfer-like. To ensure proper entries are being recorded, the system will **not** allow the following: (a) a transfer code (T) for a transaction between the primary government and a component unit or between a

REFERENCE	CONTENTS

component unit and a different component unit; (b) a transfer code (T) for a transaction in which at least one fund is a fiduciary fund; (c) a transfer-like code (L) for a transaction between a primary government governmental or proprietary fund type and another primary government governmental or proprietary fund; or (d) a transfer-like code (L) for a transaction between two funds of the same component unit.

(8) Enter the providing agency's official name.

(9) Enter the providing agency's three-digit Comptroller assigned agency number.

(10) Enter the four-digit Comptroller assigned fund number for the providing fund. If the fund is a fiduciary fund type, place an asterisk next to the fund number.

(11) Enter the government type. Enter (P) if the providing agency is part of the primary government or (C) if the providing agency is a component unit. Refer to Summary of Agencies and Fund Classifications (SAMS Procedure 27.50.10) for government type.

(12) Enter the four-digit Comptroller SAMS revenue source code from which the revenue will be reclassified. Refer to SAMS Procedure 25.50.10 for a listing of SAMS revenue source codes or the SAMS SB04 Monthly Receipt Status Report.

(13) Enter the program name and a brief description.

(14) Enter the Catalog of Federal Domestic Assistance (CFDA) number if federal assistance dollars were received. This number should be confirmed using www.cfda.gov.

(15) Enter the Pass-Through Entity ID Number provided by the grantor agency, if applicable. This must be completed if federal assistance dollars were received, as indicated in (14).

REFERENCE	CONTENTS
(16)	Enter the amount of Prior Year Due From Other Funds (Due to Other Funds). Deferred Revenue should be identified with a double asterisk (**). This information will be completed by the Comptroller's Office. This information can also be obtained from the prior year SCO-567. The Comptroller's Office should be notified of any material discrepancies between the amounts reported and agency records.
(17)	Enter the amount of Prior Year Accounts Payable. This information will be completed by the Comptroller's Office. This information can also be obtained from the prior year SCO-567. The Comptroller's Office should be notified of any material discrepancies between the amounts reported and agency records. This field is not applicable to transaction types indicated as transfer (T) or transfer-like (L) in (7).
(18)	Enter the amount of Current Year Expenditures. This is July through June cash basis SAMS expenditures, which includes current fiscal year expenditures plus the prior fiscal year lapse period expenditures. This field is not applicable to transaction types indicated as transfer (T) or transfer-like (L) in (7).
(19)	Enter the amount of Current Year Accounts Payable. This amount includes current year expenditures reported as accounts payable and other related liabilities on Form SCO-549, including vouchers-in-transit. This field is not applicable to transaction types indicated as transfer (T) or transfer-like (L) in (7).
(20)	Enter the amount of Total Reimbursable Costs. If the transaction was reported as an internal reimbursement (R), third party reimbursement (P) or payment for service (S) type transaction in (7), subtract (17) from the sum of (18) and (19), and enter the result. If the transaction was reported as a transfer (T) or transfer-like (L) transaction in (7), enter the amount reported in (18).

REFERENCE	CONTENTS
(21)	Enter the amount of Refunds Paid to Grantor of Prior Year Due To. These are amounts related to a prior year due to other funds that were paid to the grantor agency.
(22)	Enter the amount of Receipts During Current Year per agency records. This amount includes current year receipts from the providing agency for all agency activity transactions including in-transit items. For SAMS Mandatory Transfers, this amount will be completed by the Comptroller's Office.
(23)	The system will calculate the amount of Current Year Due From Other Funds (Due To Other Funds). Subtract (22) from the sum of (16), (20) and (21) and enter the result. Deferred Revenue should be identified with a double asterisk (**).
(24)	Enter the amount of estimated Receipts During Lapse Period for the interfund transaction. This field is not applicable to transactions between two primary government agencies or between two funds of the same component unit. Refer to Summary of Agencies and Fund Classifications (SAMS Procedure 27.50.10) for government type. This field is not applicable if a Due to Other Funds or Deferred Revenue was calculated in (23).
(25)	Subtract (24) from (23) and enter the result. This field is not applicable to transactions between two primary government funds or between two funds of the same component unit. Refer to Summary of Agencies and Fund Classifications (SAMS Procedure 27.50.10) for government type. An amount recorded will require a journal entry on Form SCO-546. This field is not applicable if a Due to Other Funds or Deferred Revenue was calculated (23).
(26)	Enter the amount of Amounts to Subrecipients. This is the amount granted to external subrecipients, if any, from federal assistance. OMB Circular A-133 defines a subrecipient as a non-federal entity expending federal awards received from a pass-through entity to carry out a federal program. For

REFERENCE	CONTENTS

statewide purposes, subrecipient does not include entities qualifying as part of the primary government.

(27) Enter the sum of all primary government governmental or proprietary funds internal reimbursement transactions (R in (7)) for each respective column for agency activity and enter the result. If the grantee fund is a fiduciary fund, no amounts should be reported. If the grantee fund is a fund of a component unit, only internal reimbursement transactions with other funds of the same component unit should be reported.

(28) Enter the sum of all primary government governmental or proprietary fund third party reimbursement transactions (P in (7)) for each respective column for agency activity and enter the result. If the grantee fund is a fiduciary fund, no amounts should be reported. If the grantee fund is a fund of a component unit, only third party reimbursement transactions with other funds of the same component unit should be reported.

(29) Enter the sum of all primary government governmental or proprietary funds payment for service transactions (S in (7)) for each respective column for agency activity and enter the result. If the grantee fund is a fiduciary fund, no amounts should be reported. If the grantee fund is a fund of a component unit, only payment for service transactions with other funds of the same component unit should be reported.

(30) Enter the sum of all primary government governmental or proprietary funds transfer transactions (T in (7)) for each respective column for agency activity and enter the result. If the grantee fund is a fiduciary fund, no amounts should be reported. If the grantee fund is a fund of a component unit, only transfer transactions with other funds of the same component unit should be reported.

(31) Enter the sum of all fiduciary transactions for each respective column for agency activity and enter the result. If the grantee fund is a primary government governmental or proprietary fund, all agency activity transactions with fiduciary funds (* next to fund number in (10)) should be

REFERENCE	CONTENTS

reported. If the grantee fund is a fiduciary fund, all agency activity transactions with other funds of the primary government should be reported. If the grantee fund is a fund of a component unit, no amounts should be reported.

(32) Enter the sum of all component unit transactions for the column for agency activity and enter the result. If the grantee fund is a primary government governmental, proprietary or fiduciary fund, all agency activity transactions with component units (C in (11) should be reported. If the grantee fund is a fund of a component unit, all agency activity transactions with funds other than the funds of the component unit should be reported.

(33) Enter the sum of all primary government governmental or proprietary funds internal reimbursement transactions (R in (7)) for each respective column for mandatory transfers and enter the result. If the grantee fund is a fiduciary fund, no amounts should be reported. If the grantee fund is a fund of a component unit, only internal reimbursement mandatory transfers with other funds of the same component unit should be reported.

(34) Enter the sum of all primary government governmental or proprietary fund third party reimbursement transactions (P in (7)) for each respective column for mandatory transfers and enter the result in the respective columns. If the grantee fund is a fiduciary fund, no amounts should be reported. If the grantee fund is a fund of a component unit, only third party reimbursement mandatory transfers with other funds of the same component unit should be reported.

(35) Enter the sum of all primary government governmental or proprietary funds payment for service transactions (S in (7)) for each respective column for mandatory transfers and enter the result. If the grantee fund is a fiduciary fund, no amounts should be reported. If the grantee fund is a fund of a component unit, only payment for service mandatory transfers with other funds of the same component unit should be reported.

REFERENCE	CONTENTS
(36)	Enter the sum of all primary government governmental or proprietary funds transfer transactions (T in (7)) for each respective column for mandatory transfers and enter the result. If the grantee fund is a fiduciary fund, no amounts should be reported. If the grantee fund is a fund of a component unit, only mandatory transfers with other funds of the same component unit should be reported.
(37)	Enter the sum of all fiduciary transactions for each respective column for mandatory transfers and enter the result. If the grantee fund is a primary government governmental or proprietary fund, all mandatory transfer transactions with fiduciary funds (* next to fund number in (10)) should be reported. If the grantee fund is a fiduciary fund, all mandatory transfers with other funds of the primary government should be reported. If the grantee fund is a fund of a component unit, no amounts should be reported.
(38)	Enter the sum of all component unit transactions for each respective column for mandatory transfers and enter the result. If the grantee fund is a primary government governmental, proprietary or fiduciary fund, all mandatory transfer transactions with component units (C in (11) should be reported. If the grantee fund is a fund of a component unit, all mandatory transfers with funds other than the funds of the component unit should be reported.
(39)	Enter the sum of (27) and (33).
(40)	Enter the sum of (28) and (34).
(41)	Enter the sum of (29) and (35).
(42)	Enter the sum of (30) and (36).
(43)	Enter the sum of (31) and (37).
(44)	Enter the sum of (32) and (38).

State of Illinois
Interfund Activity-Grantee Agency
June 30, 20 _____
(All Amounts to Nearest Thousand)

Agency _____
Agency # _____
Fund Name _____
Fund # _____

ID	Transaction Type	Providing Agency Name	Agency #	Fund #	Government Type P/C	SAMS Revenue Source	Program Name/Description	CFDA #	Pass-through Entity ID	(+/-) PY Due From Other Funds (Liability)	(-) PY Accounts Payable	(+) CY SAMS Expenditures
Agency Activity												
Total Governmental/Proprietary Funds Internal Reimbursement Transactions												
Total Governmental/Proprietary Funds Third Party Reimbursement Transactions												
Total Governmental/Proprietary Funds Payment for Service Transactions												
Total Governmental/Proprietary Funds Transfers												
Total Fiduciary Fund Transactions												
Total Component Unit Transactions												
SAMS Mandatory Transfers												
Total Governmental/Proprietary Funds Internal Reimbursement Transactions												
Total Governmental/Proprietary Funds Third Party Reimbursement Transactions												
Total Governmental/Proprietary Funds Payment for Service Transactions												
Total Governmental/Proprietary Funds Transfers												
Total Fiduciary Fund Transactions												
Total Component Unit Transactions												
Total All Governmental/Proprietary Funds Internal Reimbursement Transactions												
Total All Governmental/Proprietary Funds Third Party Reimbursement Transactions												
Total All Governmental/Proprietary Funds Payment for Service Transactions												
Total All Governmental/Proprietary Funds Transfers												
Total All Fiduciary Fund Transactions												
Total All Component Unit Transactions												

State of Illinois
Interfund Activity-Grantee Agency
June 30, 20
(All Amounts to Nearest Thousand)

Agency _____
Agency # _____
Fund Name _____
Fund # _____

ID		(+) CY Accounts Payable	(+) Total Reimbursable Costs	(+) Refunds Paid to Grantor of PY Due to	(-) Receipts During CY	(+/-) CY Due From Other Funds (Liability)	(-) Receipts During Lapse Period	Unavailable Deferred Revenue	Amounts to Subrecipients
Agency Activity									
Total Governmental/Proprietary Funds Internal Reimbursement Transactions									
Total Governmental/Proprietary Funds Third Party Reimbursement Transactions									
Total Governmental/Proprietary Funds Payment for Service Transactions									
Total Governmental/Proprietary Funds Transfers									
Total Fiduciary Fund Transactions									
Total Component Unit Transactions									
SAMS Mandatory Transfers									
Total Governmental/Proprietary Funds Internal Reimbursement Transactions									
Total Governmental/Proprietary Funds Third Party Reimbursement Transactions									
Total Governmental/Proprietary Funds Payment for Service Transactions									
Total Governmental/Proprietary Funds Transfers									
Total Fiduciary Fund Transactions									
Total Component Unit Transactions									
Total All Governmental/Proprietary Funds Internal Reimbursement Transactions									
Total All Governmental/Proprietary Funds Third Party Reimbursement Transactions									
Total All Governmental/Proprietary Funds Payment for Service Transactions									
Total All Governmental/Proprietary Funds Transfers									
Total All Fiduciary Fund Transactions									
Total All Component Unit Transactions									

State of Illinois
Interfund Activity-Grantee Agency
June 30, 20 (1)
(All Amounts to Nearest Thousand)

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

Agency Activity

ID (6)	Transaction Type (7)	Providing Agency Name (8)	Agency # (9)	Fund # (10)	Government Type P/C (11)	SAMS Revenue Source (12)	Program Name/Description (13)	CFDA # (14)	Pass-through Entity ID (15)	(+/-) PY Due From Other Funds (Liability) (16)	(-) PY Accounts Payable (17)	(+) CY SAMS Expenditures (18)

	(+/-) PY Due From Other Funds (Liability) (16)	(-) PY Accounts Payable (17)	(+) CY SAMS Expenditures (18)
Total Governmental/Proprietary Funds Internal Reimbursement Transactions	(27)	(27)	(27)
Total Governmental/Proprietary Funds Third Party Reimbursement Transactions	(28)	(28)	(28)
Total Governmental/Proprietary Funds Payment for Service Transactions	(29)	(29)	(29)
Total Governmental/Proprietary Funds Transfers	(30)	(30)	(30)
Total Fiduciary Fund Transactions	(31)	(31)	(31)
Total Component Unit Transactions	(32)	(32)	(32)

SAMS Mandatory Transfers

ID (6)	Transaction Type (7)	Providing Agency Name (8)	Agency # (9)	Fund # (10)	Government Type P/C (11)	SAMS Revenue Source (12)	Program Name/Description (13)	CFDA # (14)	Pass-through Entity ID (15)	(+/-) PY Due From Other Funds (Liability) (16)	(-) PY Accounts Payable (17)	(+) CY SAMS Expenditures (18)

	(+/-) PY Due From Other Funds (Liability) (16)	(-) PY Accounts Payable (17)	(+) CY SAMS Expenditures (18)
Total Governmental/Proprietary Funds Internal Reimbursement Transactions	(33)	(33)	(33)
Total Governmental/Proprietary Funds Third Party Reimbursement Transactions	(34)	(34)	(34)
Total Governmental/Proprietary Funds Payment for Service Transactions	(35)	(35)	(35)
Total Governmental/Proprietary Funds Transfers	(36)	(36)	(36)
Total Fiduciary Fund Transactions	(37)	(37)	(37)
Total Component Unit Transactions	(38)	(38)	(38)

	(+/-) PY Due From Other Funds (Liability) (16)	(-) PY Accounts Payable (17)	(+) CY SAMS Expenditures (18)
Total All Governmental/Proprietary Funds Internal Reimbursement Transactions	(39)	(39)	(39)
Total All Governmental/Proprietary Funds Third Party Reimbursement Transactions	(40)	(40)	(40)
Total All Governmental/Proprietary Funds Payment for Service Transactions	(41)	(41)	(41)
Total All Governmental/Proprietary Funds Transfers	(42)	(42)	(42)
Total All Fiduciary Fund Transactions	(43)	(43)	(43)
Total All Component Unit Transactions	(44)	(44)	(44)

State of Illinois
Interfund Activity-Grantee Agency
June 30, 20 (1)
(All Amounts to Nearest Thousand)

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

ID		(+) CY Accounts Payable	(+) Total Reimbursable Costs	(+) Refunds Paid to Grantor of PY Due to	(-) Receipts During CY	(+/-) CY Due From Other Funds (Liability)	(-) Receipts During Lapse Period	Unavailable Deferred Revenue	Amounts to Subrecipients
Agency Activity									
(6)		(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Total Governmental/Proprietary Funds Internal Reimbursement Transactions		(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)
Total Governmental/Proprietary Funds Third Party Reimbursement Transactions		(28)	(28)	(28)	(28)	(28)	(28)	(28)	(28)
Total Governmental/Proprietary Funds Payment for Service Transactions		(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)
Total Governmental/Proprietary Funds Transfers		(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)
Total Fiduciary Fund Transactions		(31)	(31)	(31)	(31)	(31)	(31)	(31)	(31)
Total Component Unit Transactions		(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)
SAMS Mandatory Transfers									
(6)		(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Total Governmental/Proprietary Funds Internal Reimbursement Transactions		(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)
Total Governmental/Proprietary Funds Third Party Reimbursement Transactions		(34)	(34)	(34)	(34)	(34)	(34)	(34)	(34)
Total Governmental/Proprietary Funds Payment for Service Transactions		(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)
Total Governmental/Proprietary Funds Transfers		(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)
Total Fiduciary Fund Transactions		(37)	(37)	(37)	(37)	(37)	(37)	(37)	(37)
Total Component Unit Transactions		(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)
Total All Governmental/Proprietary Funds Internal Reimbursement Transactions		(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)
Total All Governmental/Proprietary Funds Third Party Reimbursement Transactions		(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)
Total All Governmental/Proprietary Funds Payment for Service Transactions		(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)
Total All Governmental/Proprietary Funds Transfers		(42)	(42)	(42)	(42)	(42)	(42)	(42)	(42)
Total All Fiduciary Fund Transactions		(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)
Total All Component Unit Transactions		(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)

INTERFUND ACTIVITY-GRANTOR AGENCY (SCO-568)

PURPOSE

The Interfund Activity-Grantor Agency Form (Exhibit 27.20.68-A) has several purposes: to provide receivable and liability adjustments relating to transactions with other State funds, to provide mandatory transfer documentation and to determine entries necessary to the GAAP Trial Balance Forms. Data collected on Form SCO-568 also assists in the preparation of the Schedule of Federal Awards (SEFA) for the primary government portion of the State of Illinois' Reporting Entity. In addition, Form SCO-568 captures all non-internal service, non-pension trust and non-university fund activity. Internal service and pension trust fund activity is only captured for transfers while university activity is only captured for SEFA reporting. Interfund transactions consist of internal reimbursements, third party reimbursements, payments for services, transfers and transfer-like activities. Furthermore, such transactions are broken down and summarized on the form reporting the activity between:

- Governmental and proprietary funds within the primary government with other governmental and proprietary funds within the primary government.
- Governmental, proprietary and fiduciary funds within the primary government or component units with fiduciary funds within the primary government.
- Governmental and proprietary funds within the primary government with component units.
- Component unit within the same component unit.
- Component units with other component units.

When applicable, this form will be completed annually by the Comptroller's Office and sent to the agency for review and approval. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Interfund Activity-Grantor Agency Form will be completed by the Comptroller's Office for all funds recording fiscal year activity that included transactions with other funds except as noted above. Interfund transactions must be reviewed to determine whether transactions represent internal reimbursements, third party reimbursements, payments for services, transfers or transfer-like activities. For guidelines on determining the proper categorization of interfund reimbursement,

interfund services provided or used or interfund transfer transactions, refer to SAMS Procedure 05.50.01. Transfer-like activity is a transaction between the primary government and a component unit, between component units or involving a fiduciary fund in which the activity is not a reimbursement for services provided.

All amounts reported on this form will be rounded to the nearest thousand. Where a line or column does not apply, it will be left blank. For Interfund Activity-Grantor Agency Forms completed electronically, this form will automatically calculate certain fields.

INSTRUCTIONS

Information reported on Form SCO-568 is generated by the Comptroller's Office from information reported on Form SCO-567. The agency must review the information reported on Form SCO-568 for accuracy and indicate the amounts reported agree to agency records. The Comptroller's Office should be notified of any material discrepancies between the amounts reported and agency records.

Mandatory transfers made during the fiscal year are reflected in the bottom section of the form. The amounts disbursed during the fiscal year should agree to the amount reported in the transfers-out account in the Agency Records (SCO-517, 522 or 527) or Balance per SAMS (SCO-512) column of the Trial Balance. Mandatory transfers must be categorized by transaction type; therefore, reclassification may be necessary. Mandatory transfers **must** be reviewed to determine whether transactions represent internal reimbursements, third party reimbursements, payments for services, transfers or transfer-like activities. Any accruals related to mandatory transfers must be reported on this form and standard journal entries should be recorded.

Interfund transactions meeting the transfer criteria and involving one or more agency funds require special reporting. SAMS Procedure 27.50.50 identifies mandatory transfers involving agency funds. These transactions should be reported on Form SCO-568 by the agency assigned responsibility. Special journal entries are required for these transactions since agency funds require a balance sheet only for financial reporting purposes (i.e., no transfers-in/out are recorded). If the agency fund is the grantee, the grantor must reclassify (SCO-547) the transfers made during the year to the appropriate expenditure (expense) report account (e.g., education, transportation, etc.). Accrual amounts should be posted as adjustments (SCO-548) impacting balance sheet accounts for the agency fund and both balance sheet and expenditure (expense) accounts for the grantor fund.

STANDARD JOURNAL ENTRIES

The purpose of the following entries is to record the various reclassifications and adjustments resulting from completion of this form. The entries identified below are based on the type of transaction. There are two general interfund activities reported on Form SCO-568. They are as follows:

1. Agency Activity
2. SAMS Mandatory Transfers

Within each of the two activities reported on Form SCO-568, there are five types of transactions. Those transaction types are as follows:

- Internal Reimbursements, (**Interfund reimbursement** transactions to other funds of the State or of the same component unit),
- Third Party Reimbursements (**Interfund reimbursement** transactions to other funds of the State in which the other fund is reimbursed through a grant or contract by a third party),
- Payments for Services (**Interfund service used**),
- Transfers (**Interfund transfers** between a primary government governmental or proprietary fund and a primary government governmental or proprietary fund or between a fund of a component unit and a fund of the same component unit) and
- Transfer-like (**Interfund transfers** between a primary government governmental, proprietary or fiduciary fund and a primary government fiduciary fund; a primary government governmental, proprietary or fiduciary fund and a component unit; or between a fund of a component unit and a fund of a different component unit which has the characteristics of a interfund transfer).

GASB 34 requires these types of transactions to be recorded differently on each fund's trial balance based on the respective transaction type. See SAMS Procedure 05.50.01 for a definition of the bolded terms above. All entries shown assume a due to other funds scenario will result. If a due from other funds or a deferred revenue scenario results, see page 16 of these instructions for guidance.

1. AGENCY ACTIVITY:

Activity is an **Internal Reimbursement** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund, or
- two Funds of the same Component Unit.

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
XXX	Expenditures (Expenses) (by GAAP account number)	XXX	
215	Due to Other Funds		XXX

To record the due to other funds for internal reimbursement type transactions.

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
XXX	Expenditures (Expenses) (by GAAP account number)		XXX

To record internal reimbursement transactions.

1. AGENCY ACTIVITY (continued):

Activity is an **Internal Reimbursement**, **Third Party Reimbursement** or **Payment for Service** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund, or

a **Third Party Reimbursement** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund, or
- two Funds of the same Component Unit, or

a **Payment for Service** and is between

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund, or
- two Funds of the same Component Unit, or

Transfer-like and is between;

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund.

If the Fund is a Governmental, Proprietary, Fiduciary non-Agency or a Component Unit Fund:

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
XXX	Expenditures (Expenses) (by GAAP account number)	XXX	
215	Due to Other Funds		XXX

To record the due to other funds for internal reimbursement (or third party reimbursement or payment for service or transfer-like) type transactions.

1. AGENCY ACTIVITY (continued):

If the Fund is a Fiduciary Agency Fund:

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
1XX	Receivable (by GAAP account number)	XXX	
215	Due to Other Funds		XXX

To record due to other funds and the proper corresponding receivable.

Activity is an **Internal Reimbursement, Third Party Reimbursement, Payment for Service** or **Transfer-like** and is between:

- two different Component Units, or

an **Internal Reimbursement**, **Third Party Reimbursement** or **Payment for Service** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Fund of a Component Unit.

If the Fund is a Primary Government Governmental, Proprietary, Fiduciary non-Agency or a Component Unit Fund:

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
XXX	Expenditures (Expenses) (by GAAP account number)	XXX	
216	Due to Component Units		XXX

To record the due to component units for internal reimbursement (or third party reimbursement or payment for service or transfer-like) type transactions.

1. AGENCY ACTIVITY (continued):

If the Fund is a Fiduciary Agency Fund:

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
1XX	Receivable (by GAAP account number)	XXX	
216	Due to Component Units		XXX

To record the due to component units and the proper corresponding liability.

Activity is a **Transfer** between

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund, or
- two Funds of the same Component Unit.

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
570	Transfers-Out	XXX	
215	Due to Other Funds		XXX

To record the due to other funds for transfer type transactions.

1. AGENCY ACTIVITY (continued):

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
570	Transfers-Out	XXX	
XXX	Expenditures (Expenses) (by GAAP account number)		XXX

To reclassify current year expenditures to transfers-out.

Activity is **Transfer-like** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Fund of a Component Unit.

If the Fund is a Primary Government Governmental, Proprietary or Fiduciary non-Agency Fund:

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
XXX	Expenditures (Expenses) (by GAAP account number)	XXX	
216	Due to Component Units		XXX

To record the due to component unit for transfer-like transactions.

1. AGENCY ACTIVITY (continued):

If the Fund is a Fiduciary Agency Fund:

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
1XX	Receivable (by GAAP account number)	XXX	
216	Due to Component Units		XXX

To record the due to component units and the proper corresponding liability.

If the Fund is a Fund of a Component Unit:

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
XXX	Expenditures (Expenses) (by GAAP account number)	XXX	
217	Due to Primary Government		XXX

To record the due to primary government for transfer-like transactions.

2. MANDATORY TRANSFERS

Activity is a **Mandatory Transfer** and is an **Internal Reimbursement** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund, or
- two Funds of the same Component Unit.

2. MANDATORY TRANSFERS (continued):

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
XXX	Expenditures (Expenses) (by GAAP account number)	XXX	
215	Due to Other Funds		XXX

To record the due to other funds for internal reimbursement type mandatory transfers.

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
XXX	Expenditures (Expenses) (by GAAP account number)	XXX	
570	Transfers-Out		XXX

To reclassify current year mandatory transfers to reflect reimbursement type mandatory transfers.

Activity is a **Mandatory Transfer** and is an **Internal Reimbursement**, **Third Party Reimbursement** or **Payment for Service** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund, or

a **Mandatory Transfer** and is a **Third Party Reimbursement** and is between;

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund, or
- two Funds of the same Component Unit, or

2. MANDATORY TRANSFERS (continued):

a **Mandatory Transfer** and is a **Payment for Service** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund, or
- two Funds of the same Component Unit, or

a **Mandatory Transfer** and is **Transfer-like** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund.

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
XXX	Expenditures (Expenses) (by GAAP account number)	XXX	
215	Due to Other Funds		XXX

To record the due to other funds for internal reimbursement (or third party reimbursement or payment for service or transfer-like) type mandatory transfers.

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
XXX	Expenditures (Expenses) (by GAAP account number)	XXX	
570	Transfers-Out		XXX

To reclassify current year mandatory transfers-out amounts to expenditures (expenses).

2. MANDATORY TRANSFERS (continued):

If the Fund is a Fiduciary Agency Fund:

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
1XX	Receivable (by GAAP account number)	XXX	
215	Due to Other Funds		XXX

To record due to other funds and the proper corresponding receivable.

Activity is a **Mandatory Transfer** and is an **Internal Reimbursement, Third Party Reimbursement, Payment for Service** or **Transfer-like** and is between:

- two different Component Units, or

a **Mandatory Transfer** and is an **Internal Reimbursement**, **Third Party Reimbursement** or **Payment for Service** and is between:

- a Primary Government Governmental Proprietary or Fiduciary Fund and a Fund of a Component Unit.

If the Fund is a Primary Government Governmental, Proprietary, Fiduciary non-Agency or a Component Unit Fund:

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
XXX	Expenditures (Expenses) (by GAAP account number)	XXX	
216	Due to Component Units		XXX

To record the due to component units for internal reimbursement (or third party or payment for service or transfer-like) type mandatory transfers.

2. MANDATORY TRANSFERS (continued):

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
XXX	Expenditures (Expenses)(by GAAP report account)	XXX	
570	Transfers-Out		XXX

To reclassify current year mandatory transfers-out amounts to expenditures.

If the Fund is a Fiduciary Agency Fund:

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
1XX	Receivable (by GAAP account number)	XXX	
216	Due to Component Units		XXX

To record the due to component units and the proper corresponding liability.

Activity is a **Mandatory Transfer** and is a **Transfer** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund, or
- two Funds of the same Component Unit.

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
570	Transfers-Out	XXX	
215	Due to Other Funds		XXX

To record the due to other funds for mandatory transfers.

2. MANDATORY TRANSFERS (continued):

Activity is a **Mandatory Transfer** and is **Transfer-like** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Fund of a Component Unit.

If the Fund is a Primary Government Governmental, Proprietary or Fiduciary non-Agency Fund:

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
XXX	Expenditures (Expenses) (by GAAP account number)	XXX	
216	Due to Component Units		XXX

To record the due to component unit for transfer-like type mandatory transfers.

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
XXX	Expenditures (Expenses) (by GAAP account number)	XXX	
570	Transfers-Out		XXX

To reclassify the current year mandatory transfers-out amounts to expenditures (expense).

2. MANDATORY TRANSFERS (continued):

If the Fund is a Fiduciary Agency Fund:

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
1XX	Receivable (by GAAP account number)	XXX	
216	Due to Component Units		XXX

To record the due to component units and the proper corresponding liability.

If the Fund is a Fund of a Component Unit:

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
XXX	Expenditures (Expenses) (by GAAP account number)	XXX	
217	Due to Primary Government		XXX

To record the due to primary government for transfer-like type mandatory transfers.

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
XXX	Expenditures (Expenses) (by GAAP account number)	XXX	
570	Transfers-Out		XXX

To reclassify current year mandatory transfers-out amounts to expenditures (expenses).

DUE FROM OR DEFERRED REVENUE ENTRIES

If the amount is **due from** or **deferred revenue** instead of a **due to** one of the following entries will be necessary:

If Deferred Revenue:

The following entry will be made by the Comptroller's Office to Form SCO-547:

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
XXX	Expenditures (expenses) (by GAAP account number)		XXX

To record deferred revenue for amounts received in advance.

If Due from Other Funds:

The following entry will be made by the Comptroller's Office to Form SCO-548:

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
XXX	Expenditures (Expenses) (by GAAP account number)		XXX

To record the due from other funds for amounts to be returned from the grantee.

CONTENTS

Refer to Exhibit 27.20.68-B.

NOTE: ALL AMOUNTS WILL BE GENERATED FROM INFORMATION REPORTED ON FORM SCO-567.

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 an identification number for the transaction.
(7)	Enter the appropriate transaction type for the transaction. See SAMS Procedure 27.20.67 page 20 for transaction type descriptions.
(8)	Enter the recipient agency name. The CW950P, Fund/Vendor report should be reviewed to ensure all required interfund payments made to other state agencies have been identified.
(9)	Enter the recipient agency's three digit Comptroller assigned agency number.
(10)	Enter the four digit Comptroller assigned fund number for the recipient agency. If the fund is a fiduciary fund type, place an asterisk next to the fund number.
(11)	Enter the government type. Enter (P) if the recipient agency is part of the primary government or (C) if the recipient agency is a component unit. Refer to Summary of Agencies and Fund Classifications (SAMS Procedure

REFERENCE	CONTENTS
	27.50.10) for government type.
(12)	Enter the program name and a brief description.
(13)	Enter the Catalog of Federal Domestic Assistance (CFDA) number if federal assistance dollars were subgranted/contracted. This number should be confirmed using www.cfda.gov.
(14)	Enter the Pass-Through Entity ID Number assigned to the subgrant/contract, if applicable.
(15)	Enter the amount of current year (CY) expenditures per agency records for each subgrant/contract for the current fiscal year including the prior year lapse period disbursements that were recorded as liabilities in the previous year.
(16)	Enter the amount of prior year (PY) due from other funds (liability) from the amount reported on the prior year Form SCO-568. Deferred revenue will be identified with a double asterisk (**). The Comptroller's Office should be notified of any material discrepancies between the amounts reported and agency records.
(17)	Enter the amount of CY due from other funds (liability). Deferred revenue will be identified with a double asterisk (**).
(18)	Enter the amount of refunds received from the grantee of PY due from other funds.
(19)	Subtract (18) from the sum of (15) through (17) and enter the result.
(20)	Enter the sum of all primary government governmental or proprietary funds internal reimbursement transactions (R in (7)) for each respective column for agency activity and enter the result. If the grantor fund is a fiduciary fund, no amounts should be reported. If the grantor fund is a fund of a component unit, only internal reimbursement transactions with other funds of the same

REFERENCE	CONTENTS

component unit should be reported.

(21) Enter the sum of all primary government governmental or proprietary funds third party reimbursement transactions (P in (7)) for each respective column for agency activity and enter the result. If the grantor fund is a fiduciary fund, no amounts should be reported. If the grantor fund is a fund of a component unit, only third party reimbursement transactions with other funds of the same component unit should be reported.

(22) Enter the sum of all primary government governmental or proprietary funds payment for service transactions (S in (7)) for each respective column for agency activity and enter the result. If the grantor fund is a fiduciary fund, no amounts should be reported. If the grantor fund is a fund of a component unit, only payment for service transactions with other funds of the same component unit should be reported.

(23) Enter the sum of all primary government governmental or proprietary funds transfer transactions (T in (7)) for each respective column for agency activity and enter the result. If the grantor fund is a fiduciary fund, no amounts should be reported. If the grantor fund is a fund of a component unit, only transfer transactions with other funds of the same component unit should be reported.

(24) Enter the sum of all fiduciary transactions for the column for agency activity and enter the result in the respective columns. If the grantor fund is a primary government governmental or proprietary fund, all agency activity transactions with fiduciary funds (* next to fund number in (10)) should be reported. If the grantor fund is a fiduciary fund, all agency activity transactions with other funds of the primary government should be reported. If the grantor fund is a fund of a component unit, no amounts should be reported.

(25) Enter the sum of all component unit transactions for the column for agency activity and enter the result in the respective columns. If the grantor fund is a primary government governmental, proprietary or fiduciary fund, all agency

activity transactions with component units (C in (11) should be reported. If the grantor fund is a fund of a component unit, all agency activity transactions with funds other than the funds of the component unit should be reported.

(26) Enter the sum of all primary government governmental or proprietary funds internal reimbursement transactions (R in (7)) for each respective column for mandatory transfers and enter the result. If the grantor fund is a fiduciary fund, no amounts should be reported. If the grantor fund is a fund of a component unit, only internal reimbursement mandatory transfer transactions with other funds of the same component unit should be reported.

(27) Enter the sum of all primary government governmental or proprietary funds third party reimbursement transactions (P in (7)) for each respective column for mandatory transfers and enter the result. If the grantor fund is a fiduciary fund, no amounts should be reported. If the grantor fund is a fund of a component unit, only third party reimbursement mandatory transfer transactions with other funds of the same component unit should be reported.

(28) Enter the sum of all primary government governmental or proprietary funds payment for service transactions (S in (7)) for each respective column for mandatory transfers and enter the result. If the grantor fund is a fiduciary fund, no amounts should be reported. If the grantor fund is a fund of a component unit, only payment for service mandatory transfer transactions with other funds of the same component unit should be reported.

(29) Enter the sum of all primary government governmental or proprietary funds transfer transactions (T in (7)) for each respective column for mandatory transfers and enter the result. If the grantor fund is a fiduciary fund, no amounts should be reported. If the grantor fund is a fund of a component unit, only mandatory transfer transactions with other funds of the same component unit should be reported.

(30) Enter the sum of all fiduciary transactions for each respective column for mandatory transfers and enter the result. If the grantor fund is a primary

REFERENCE	CONTENTS
	government governmental or proprietary fund, all mandatory transfer transactions with fiduciary funds (* next to fund number in (10)) should be reported. If the grantor fund is a fiduciary fund, all mandatory transfer transactions with other funds of the primary government should be reported. If the grantor fund is a fund of a component unit, no amounts should be reported.
(31)	Enter the sum of all component unit transactions for each respective column for mandatory transfers and enter the result. If the grantor fund is a primary government governmental, proprietary or fiduciary fund, all mandatory transfer transactions with component units (C in (11) should be reported. If the grantor fund is a fund of a component unit, all mandatory transfer transactions with funds other than the funds of the component unit should be reported.
(32)	Enter the sum of (20) and (26).
(33)	Enter the sum of (21) and (27).
(34)	Enter the sum of (22) and (28).
(35)	Enter the sum of (23) and (29).
(36)	Enter the sum of (24) and (30).
(37)	Enter the sum of (25) and (31).

CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS (SCO-576)

PURPOSE

The purpose of the Changes in Assets and Liabilities Agency Funds Form (Exhibit 27.20.76-A) is to provide the gross additions and deletions to balance sheet accounts for the current year.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Changes in Assets and Liabilities Agency Funds Form must be completed for all funds classified as an agency fund according to the Comptroller's Office. Refer to Summary of Agencies and Fund Classification (Procedure 27.50.10) to obtain fund classification.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

Form SCO-576 is a reconciliation of beginning and ending balances for each asset and liability account. Amounts from the prior year trial balance should be used as the beginning of year balances. There are two approaches to calculating current year additions and deletions. The preferred approach is to report additions and deletions as gross amounts. This approach requires total activity in an account during the year to be accumulated and reported. If the gross amounts are not available, additions and deletions may be reported as net amounts. This approach requires prior year balances to be reported as deletions for the current year and current year balances to be reported as additions for the current year. However, at a minimum, the additions and deletions to cash and cash equivalents should agree to actual receipts, disbursements and transfers in and out. For treasury held funds, these amounts should agree to the SCO-534.

CONTENTS

Refer to Exhibit 27.20.76-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 balance at June 30, Prior Year (in thousands) for each asset account. This information will be completed by the Comptroller's Office. This information can also be obtained from the prior year final year-end reporting package.
(7)	Enter the amount of additions for each asset account.
(8)	Enter the amount of deletions for each asset account.
(9)	Subtract (8) from the sum of (6) and (7) and enter the result.
(10)	Sum all amounts reported in (6) and enter the result.
(11)	Sum all amounts reported in (7) and enter the result.
(12)	Sum all amounts reported in (8) and enter the result.
(13)	Sum all amounts reported in (9) and enter the result. This amount must agree to the sum of (10) and (11) less (12).

State of Illinois
Changes in Assets and Liabilities
Agency Funds
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number	Account Description	Nearest Thousand			
		Balance At June 30, Prior Year	**Additions**	**Deletions**	**Balance At June 30, Current Year**
	Assets				
105	Cash and Cash Equivalents	$	$	$	$
111	Investments, Net				
125	Taxes Receivable, Net				
130	Intergovernmental Receivables, Net				
140	Other Receivables, Net				
141	Due from Other Funds				
144	Due from Component Units				
147	Due from Primary Government				
150	Inventories				
151	Prepaid Expenses				
154	Loans and Notes Receivable, Net				
159	Restricted Assets				
175	Other Assets				
	Total Assets	$	$	$	$
	Liabilities				
205	Accounts Payable and Accrued Liabilities	$	$	$	$
210	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	$	$	$	$

State of Illinois
Changes in Assets and Liabilities
Agency Funds
June 30, 20 (1)

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

Account Number	Account Description	Nearest Thousand: Balance At June 30, Prior Year	Additions	Deletions	Balance At June 30, Current Year
	Assets				
105	Cash and Cash Equivalents	$ (6)	$ (7)	$ (8)	$ (9)
111	Investments, Net				
125	Taxes Receivable, Net				
130	Intergovernmental Receivables, Net				
140	Other Receivables, Net				
141	Due from Other Funds				
144	Due from Component Units				
147	Due from Primary Government				
150	Inventories				
151	Prepaid Expenses				
154	Loans and Notes Receivable, Net				
159	Restricted Assets				
175	Other Assets				
	Total Assets	$ (10)	$ (11)	$ (12)	$ (13)
	Liabilities				
205	Accounts Payable and Accrued Liabilities	$ (14)	$ (15)	$ (16)	$ (17)
210	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	$ (18)	$ (19)	$ (20)	$ (21)

SCO-576

LOANS/NOTES RECEIVABLE (SCO-578)

PURPOSE

The purpose of the Loans/Notes Receivable Form (Exhibit 27.20.78-A) is to report the loans and/or notes receivable for each fund. Information will be needed for the amount of principal to be repaid within and after the State's availability period of 60 days (lapse period). Also, an allowance for the amount of doubtful collections of receivables, if any, should be allocated between current and noncurrent.

This form is to be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record, and one for the Auditor General or his representative.

GENERAL

Loans receivable are amounts that have been loaned to individuals or organizations external to a government, including notes taken as security for such loans. Notes receivable are unconditional written promises, signed by the maker, to pay a certain sum of money on demand or at a fixed or determinable future time, either to the bearer or to the order of a person designated therein.

INSTRUCTIONS

Information for the completion of this form can be obtained from the loan/note payment schedule contained in the loan/note agreement. The allowance for uncollectible loans and notes receivable can be determined either with an experience factor based on prior uncollectibles or a review of economic conditions and the current financial position of the borrower.

The range of interest rates and maturity dates are an integral part of required footnote disclosure and, therefore, must be completed for **each** category of loans and notes receivable.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

STANDARD JOURNAL ENTRIES

The following journal entries should be made to record loans and notes receivable.

Governmental Funds

The following journal entries should be made to Form SCO-548:

Account Number	Account Name	Debit	Credit
152	Loans and Notes Receivable	XXX	
5XX	Expenditures (by GAAP account number)		XXX

To record loans and notes receivable at June 30, current year. This amount should agree to (18).

Account Number	Account Name	Debit	Credit
5XX	Expenditures (by GAAP account number)	XXX	
153	Allowance for Uncollectible Loans and Notes Receivable		XXX

To record the ending balance of allowance for uncollectibles. This amount should agree to (20).

The following journal entries should be made to Form SCO-547:

Account Number	Account Name	Debit	Credit
4XX	Revenues (by GAAP account number)	XXX	
5XX	Expenditures (by GAAP account number)		XXX

To record all repayments of loans and notes receivable during the current fiscal year. This amount should agree to (17). This amount should agree to a SAMS Report SB04 revenue source for principal payments received.

REFERENCE	CONTENTS
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Receivable categories not listed should be grouped into categories, and described and reported under "Others." Separate balances should be disclosed for each category.
(7)	Enter the amount of receivables outstanding at June 30, prior year (PY). This information will be completed by the Comptroller's Office. This information can also be obtained from the prior year SCO-578.
(8)	Enter any new loans or notes receivable issued during the current year.
(9)	Enter the amount of receivables repaid during the current year. This amount should trace to a SAMS Report SB04 revenue source code for principal repayments.
(10)	Enter the amount of receivables at June 30, current year (CY) for each category. This amount should be the sum of (7) and (8) less (9).
(11)	Enter the lowest interest rate being charged on loans/notes receivable for each applicable category. If the interest rate is based on a variable (e.g., % of prime), describe the method of calculation.
(12)	Enter the highest interest rate being charged on loans/notes receivable for each applicable category. If the interest rate is based on a variable (e.g., % of prime), describe the method of calculation.
(13)	Enter the earliest maturity date on loans/notes receivable for each applicable category.
(14)	Enter the latest maturity date on loans/notes receivable for each applicable category.

(15) Add all amounts entered in (7) and enter the result.

(16) Add all amounts entered in (8) and enter the result.

(17) Add all amounts entered in (9) and enter the result.

(18) Add all amounts entered in (10) and enter the result.

(19) Enter the allowance for uncollectible receivables at June 30, PY. This information will be completed by the Comptroller's Office. This information can also be obtained from the prior year SCO-578.

(20) Enter the amount of uncollectible receivables at June 30, CY.

(21) Subtract (19) from (15) and enter the result.

(22) Subtract (20) from (18) and enter the result.

(23) Enter the June 30, PY amount of receivables reported in (21) which were long-term (to be repaid after lapse period). This information will be completed by the Comptroller's Office. This information can also be obtained from the prior year SCO-578.

(24) Enter the June 30, CY amount of receivables reported in (22) which are long-term (to be repaid after lapse period).

State of Illinois
Loans/Notes Receivable
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Description	Nearest Thousand			
	Balance At June 30, Prior Year	**Additions**	**Repayments**	**Balance At June 30, Current Year**
Loans and Notes Receivable				
Mortgage Loan Programs	$	$	$	$
Interest Rate _____ to _____ Maturity Date _____ to _____				
Student Loan Programs				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Local Government Infrastructure Programs				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Business Loan Programs				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Port District Construction Programs				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Others: _____				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Subtotal		$	$	
Allowance for Uncollectible Loans and Notes Receivable	( )			( )
Total	$			$
Long-Term Portion	$			$

SCO-578

State of Illinois
Loans/Notes Receivable
June 30, 20__(1)__

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

Description	Nearest Thousand			
	Balance At June 30, Prior Year	**Additions**	**Repayments**	**Balance At June 30, Current Year**
Loans and Notes Receivable				
Mortgage Loan Program Receivables	$ (7)	$ (8)	$ (9)	$ (10)
Interest Rate ____(11)__ to ____(12) Maturity Date ____(13)_ to _____(14)				
Student Loan Program Receivables				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Local Government Infrastructure Programs				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Business Loan Programs				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Port District Construction Programs				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Others: (6)				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Subtotal	(15)	$ (16)	$ (17)	(18)
Allowance for Uncollectible Loans and Notes Receivable	((19))			((20))
Total	$ (21)			$ (22)
Long-Term Portion	$ (23)			$ (24)

SCO-578

ANALYSIS OF DEPOSITS AND INVESTMENTS (SCO-579)

PURPOSE

The purpose of the Analysis of Deposits and Investments Form (Exhibit 27.20.79-A) is to report State resources represented by deposits and investments presented in the state-wide financial statements in accordance with GAAP.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Analysis of Deposits and Investments must be prepared by the State Treasurer and agencies maintaining locally held funds with deposits and/or investments.

Investments should be reported at fair value on the balance sheet (or other statement of financial position), in accordance with GASB Statements 27 and 31. Fair value is the amount at which an investment could be exchanged in a current transaction between willing participants, other than in a forced or liquidation sale. Agencies may elect to report money market investments and certain short-term participating interest earning investment contracts at amortized cost. Money market investments are short-term highly liquid debt instruments including commercial paper, bankers acceptances, and U.S. Treasury and Agency obligations.

INSTRUCTIONS

Complete Form SCO-579, disclosing the requested information at June 30. Deposits include cash on deposit with financial institutions (excluding the State Treasurer held funds) and different types of cash equivalents held by financial institutions, such as money market accounts and certificates of deposits (short-term and long-term). Any cash equivalent subject to federal or state depository insurance is generally classified as a deposit.

Bank balance refers to the actual amount of cash physically present in the bank at June 30. Deposits in Transit and outstanding checks are not included in the bank balance as they have not cleared the bank at June 30.

The reported amount of deposits and investments must agree to amounts reported on the balance sheet. The reported amount of deposits and investments on the SCO-579 should equal the sum of cash and cash equivalents (account number 105) and investments ((account number 111) or (111 and 115 for proprietary funds)) reported on the balance sheet unless deposits and investments include restricted assets.

Investments should be categorized according to risk, with the exception of investment pools managed by other governments, such as Illinois Funds (previously IPTIP) or mutual funds. For investment pools managed by other governments and securities underlying reverse repurchase agreements, only the carrying amount and market value should be disclosed on the SCO-579. These amounts **do not** need to be categorized by risk. The Treasurer's Office will provide a list of all agencies/funds that have money in Illinois Funds. These amounts should be reported on each investing agency's SCO-579.

Additional Guidance

- Interest and investment income include changes in the fair value of investments and should be reported in 11 under the Additional Disclosures Section at (34).
- Long-term Certificates of Deposit (maturities greater than 90 days) should be reported as deposits, not investments, on the SCO-579. In addition, the long-term portion should be reported in 9 under the Additional Disclosures Section at (34).
- Short-term US Treasury and Agency Obligations (maturities less than 90 days) should be reported in 10 under the Additional Disclosures Section at (34).
- The sum of amounts reported in the three categories for each deposit should agree to the bank balance. The Bank Balance may differ from the Reported Amount due to in transit items.
- The sum of amounts reported in the three categories for each investment should agree to the Carrying Amount. The Carrying Amount may differ from Fair Value due to GASB 31 provisions.

  NOTE: Any differences between the carrying amount and fair value should be explained on page 2 of the form in the area provided at the end of section (34).

- Petty cash funds should be reported in the other portion of the Deposit Section. The portion of the petty cash fund held in a local checking account should be reported in Category 1, 2 or 3, as applicable. The portion of the petty cash fund held in a local checking account plus the amount held in cash should be reported in the Reported Amount.

All amounts on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

REFERENCE	CONTENTS
(19)	Enter the total carrying amount for each investment type at June 30. This amount should equal the sum of (16), (17) and (18).
(20)	Enter the total fair value for each investment type at June 30.
(21)	Sum all amounts entered in (16) and enter the result.
(22)	Sum all amounts entered in (17) and enter the result.
(23)	Sum all amounts entered in (18) and enter the result.
(24)	Sum all amounts entered in (19) and enter the result.
(25)	Sum all amounts entered in (20) and enter the result.
(26)	Enter the carrying amount of non-categorized investments.
(27)	Enter the fair value of non-categorized investments.
(28)	Add (24) to the sum of all amounts entered in (26) and enter the result.
(29)	Add (25) to the sum of all amounts entered in (27) and enter the result.
(30)	Sum (15) and (28) and enter the result.
(31)	Enter the amount of deposits and/or investments that are restricted assets. These amounts provide a reconciliation between reported and carrying amounts of deposits and investments reported on the SCO-579 and cash, cash equivalents and investments reported on the balance sheet.
(32)	Provide a description of reconciling items entered in (31).
(33)	Sum (30) and (31) and enter the result.

(34) Circle the appropriate response to questions 1 through 8 and 12. Insert amounts requested in questions 9 through 11. Attach any copies, as necessary. Provide explanations for any differences between carrying amounts and fair value of investments.

State of Illinois
Analysis of Deposits and Investments
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

	Nearest Thousand				
	Category One	**Category Two**	**Category Three**	**Bank Balance**	**Reported Amount**
Deposits:					
Cash on Deposit With Bank	$	$	$	$	$
Certificates of Deposit					
Money Market Accounts					
Time Deposits					
Other:_____					
Total Deposits	$	$	$	$	$

	Nearest Thousand				
	Category One	**Category Two**	**Category Three**	**Carrying Amount**	**Fair Value**
Investments:					
Repurchase Agreements	$	$	$	$	$
US Treasury and Agency Obligations					
Commercial Paper					
Corporate Debt Securities					
Corporate Equity Securities					
Other: _____					
Subtotal	$	$	$		
Investment Contracts					
Tangible Property					
Mutual Funds					
Illinois Funds (IPTIP)					
Total				$	$

Reconciliation to GAAP Basis Balance Sheet

Reported Carrying Amount of total deposits and investments (per above)	$
Less restricted assets included as deposits (cash and cash equivalents)	( )
Less restricted assets included as investments	( )
Reconciling Items (describe)	
Cash and Cash Equivalents (acct#105) plus investments (acct. #111 & 115) per GAAP balance sheet	$

State of Illinois
Analysis of Deposits and Investments
June 30, 20____ (1)

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

	Nearest Thousand				
	Category One	**Category Two**	**Category Three**	**Bank Balance**	**Reported Amount**
Deposits:					
Cash on Deposit With Bank	$ (6)	$ (7)	$ (8)	$ (9)	$ (10)
Certificates of Deposit					
Money Market Accounts					
Time Deposits					
Other: _____					
Total Deposits	$ (11)	$ (12)	$ (13)	$ (14)	$ (15)

	Nearest Thousand				
	Category One	**Category Two**	**Category Three**	**Carrying Amount**	**Fair Value**
Investments:					
Repurchase Agreements	$ (16)	$ (17)	$ (18)	$ (19)	$ (20)
US Treasury and Agency Obligations					
Commercial Paper					
Corporate Debt Securities					
Corporate Equity Securities					
Other: _____					
Subtotal	$ (21)	$ (22)	$ (23)	(24)	(25)
Investment Contracts				(26)	(27)
Tangible Property					
Mutual Funds					
Illinois Funds (IPTIP)					
Total				$ (28)	$ (29)

Reconciliation to GAAP Basis Balance Sheet

Reported Carrying Amount of total deposits and investments (per above)	$ (30)
Less restricted assets included as deposits (cash and cash equivalents)	((31))
Less restricted assets included as investments	((31))
Reconciling Items (describe) (32)	
Cash and Cash Equivalents (acct#105) plus investments (acct. #111 & 115) per GAAP balance sheet	$ (33)

UNIVERSITY TRIAL BALANCE-BALANCE SHEET (SCO-581)

PURPOSE

The purpose of the University Trial Balance-Balance Sheet (Exhibit 27.20.81-A) is to collect University balance sheet information at June 30 for inclusion in the State's Comprehensive Annual Financial Report.

When applicable, this trial balance must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the university: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

All information reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

Information needed to complete this form can be obtained from the university's balance sheet. Account numbers used on the university's balance sheet may differ from GAAP account numbers. Refer to the Chart of Accounts (SAMS Manual Procedure 27.50.20) for account numbers and descriptions. A draft copy of the university's financial statements should be submitted with this form.

A detailed explanation must be submitted for all account increases (decreases) equal to or greater than $5,000,000 ($5,000 rounded to the nearest thousand) from the prior year. The detailed explanations must be reported on Form SCO-510 (See SAMS 27.20.10).

CONTENTS

Refer to Exhibit 27.20.81-B.

REFERENCE	CONTENTS
(1)	Enter the university name.
(2)	Enter the last two digits of the fiscal year for which this form is being completed.
(3)	Enter the amount (in thousands) of individual asset, liability and net asset accounts per university records at June 30, current Year (CY). Under Net Assets, Other Purposes, describe the restriction.
(4)	Enter the amount (in thousands) of individual asset, liability and net asset accounts per university records at June 30, prior Year (PY).
(5)	Subtotal all amounts entered in each column and enter the result in the respective column.
(6)	Total all asset amounts reported either individually or as part of a subtotal as shown in (5) and enter the result in the respective column.
(7)	Total all liability amounts reported either individually or as part of a subtotal as shown in (5) and enter the result in the respective column.
(8)	Total all net asset amounts reported either individually or as part of a subtotal as shown in (5) and enter the result in the respective column. This amount should agree to the amount in (6) less the amount in (7).

State of Illinois
University _____
Trial Balance-Balance Sheet
June 30, 20_____

Account Number	Account Description	Nearest Thousand	
		Agency Records	PY GAAP Basis
	Liabilities		
205	Accounts Payable and Accrued Liabilities	$	$
208	Due to Other Government-Federal		
209	Due to Other Government-Local		
210	**Total Intergovernmental Payables**		
216	Due to Component Units		
217	Due to Primary Government		
220	Deferred Revenue		
222	Liabilities Payable from Restricted Assets, Current		
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		

State of Illinois
University _____
Trial Balance-Balance Sheet
June 30, 20_____

Account Number	Account Description	Nearest Thousand: Agency Records	Nearest Thousand: PY GAAP Basis
250	Revenue Bonds Payable, Long-Term		
251	Unamortized Premiums (Discounts) on Bonds Sold-Revenue Bonds		
252	Unamortized Deferred Amounts on Bond Refundings		
253	**Total Revenue Bonds Payable, Long-Term**		
257	Leases and Installment Purchases Payable, Current		
258	Leases and Installment Purchases Payable, Long-Term		
259	Other Obligations		
261	Compensated Absences, Current		
262	Compensated Absences, Long-Term		
265	Certificates of Participation, Current		
266	Certificates of Participation, Long-Term		
267	Unamortized Premium(Discounts) on Certificates sold		
268	Unamortized Deferred Amounts on Certificate Refundings		
269	**Total Certificates of Participation, Long-Term**		
295	**Total Liabilities**	$	$
	Net Assets		
309	Unrestricted	$	$
335	Invested in Capital Assets, Net of Related Debt		
	Restricted for:		
336	Debt Service		
337	Capital Projects		
338	Other Purposes (describe) _____		
340	**Total Restricted Net Assets**		
351	**Total Net Assets**	$	$

State of Illinois
University _____
Trial Balance-Balance Sheet
June 30, 20_____

Account Number	Account Description	Nearest Thousand	
		Agency Records	**PY GAAP Basis**
	Liabilities		
205	Accounts Payable and Accrued Liabilities	$ (3)	$ (4)
208	Due to Other Government-Federal		
209	Due to Other Government-Local		
210	**Total Intergovernmental Payables**		
216	Due to Component Units		
217	Due to Primary Government		
220	Deferred Revenue		
222	Liabilities Payable from Restricted Assets, Current		
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		

State of Illinois
University _____
Trial Balance-Balance Sheet
June 30, 20_____

Account Number	Account Description	Nearest Thousand: Agency Records	Nearest Thousand: PY GAAP Basis
250	Revenue Bonds Payable, Long-Term	(3)	(4)
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**		
257	Leases and Installment Purchases Payable, Current		
258	Leases and Installment Purchases Payable, Long-Term		
259	Other Obligations, Current		
261	Compensated Absences, Current		
262	Compensated Absences, Long-Term		
265	Certificates of Participation, Current		
266	Certificates of Participation, Long-Term		
267	Unamortized Premium(Discounts) on Certificates sold		
268	Unamortized Deferred Amounts on Certificate Refundings		
269	**Total Certificates of Participation, Long-Term**		
295	**Total Liabilities**	$ (7)	$ (7)
	Net Assets		
309	Unrestricted	$ (3)	$ (4)
335	Invested in Capital Assets, Net of Related Debt		
	Restricted for:		
336	Debt Service		
337	Capital Projects		
338	Other Purposes (describe) _____		
340	**Total Restricted Net Assets**		
351	**Total Net Assets**	$ (8)	$ (8)

UNIVERSITY TRIAL BALANCE- STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS (SCO-582)

PURPOSE

The purpose of the University Trial Balance-Statement of Revenues, Expenses and Changes in Net Assets (Exhibit 27.20.82-A) is to collect information for inclusion in the State's Comprehensive Annual Financial Report.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the university: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

All amounts reported on the statement must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

The information necessary to complete this form can be obtained from the university's records and/or financial statements. A draft copy of the university's financial statements should be submitted with this form.

A detailed explanation must be submitted for all account increases (decreases) equal to or greater than $5,000,000 ($5,000 rounded to the nearest thousand) from the prior year. The detailed explanations must be reported on Form SCO-510 (See SAMS 27.20.10).

CONTENTS

Refer to Exhibit 27.20.82-B.

REFERENCE	CONTENTS
(1)	Enter the university name.
(2)	Enter the last two digits of the fiscal year for which this form is being completed.
(3)	Enter the total expenses per university records.
(4)	Enter amounts from the prior year Form SCO-582 for each row.
(5)	Enter the total program revenue-charges for services per university records.
(6)	Enter the total program revenue-operating grants and contributions per university records.
(7)	Enter the total program revenue-capital grants and contributions per university records.
(8)	Subtotal amounts reported in (5), (6), and (7) for program revenues and enter the result in the respective column.
(9)	Subtract the amount entered in (8) from the amount entered in (3).
(10)	Enter the total general revenue-State appropriations per university records. This amount should trace to the general appropriations, construction appropriations, on behalf insurance payments, and on behalf retirement payments recorded on the SCO-567.
(11)	Enter the total general revenue-interest and investment income per university records.

(12) Enter the total general revenue-other general revenues per university records.

(13) Subtotal amounts reported in (10), (11), and (12) for general revenues and enter the result in the respective column.

(14) Subtract the amount entered in (13) from the amount entered in (9)

(15) Enter the net assets-beginning of year amount. This is the amount reported as net assets-end of year in the prior year Form SCO-582.

(16) Sum (14) and (15) and enter the result. This should agree to report account 351 on Form SCO-581.

UNIVERSITY SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO-585)

PURPOSE

The purpose of the University Schedule of Footnote Disclosure Information Form (Exhibit 27.20.85-A) is to collect all required footnote disclosure information to be reported in the State's Annual Financial Report.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the university: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The University Schedule of Footnote Disclosure Information must be completed by all universities.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank. If more space is needed, attach additional pages clearly indicating to which section the attachment refers.

INSTRUCTIONS

The Leases-Lessee section of the SCO-585 can be completed using the Comptroller's lease reports and/or university records. The Certificates of Participation and Revenue Bonds Payable and Extraordinary Items, Special Items and Endowment Information sections can be completed using university records. Total future commitments for certificates of participation and revenue bonds reported by the university should agree to the principal and interest outstanding reported in the confirmation of the State's Annual Report of Bonded Indebtedness and Long Term Obligations.

CONTENTS

Refer to Exhibit 27.20.85-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.

REFERENCE	CONTENTS
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the principal portion of certificates of participation in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(5)	Enter the interest portion of certificates of participation in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(6)	Sum all amounts reported in (4) and (5) and enter the results.
(7)	Enter the principal portion of revenue bonds payable in the next fiscal year (CY+1) and for each period thereafter, as appropriate. To report capital appreciation bonds, the total value of the bond maturity (e.g., $5,000) should be reported as principal. Interest for capital appreciation bonds will be $-0- unless supplemental interest is paid.
(8)	Enter the interest portion of revenue bonds payable in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(9)	Sum all amounts reported in (7) and (8) and enter the result.
(10)	Sum all amouts reported in (4) and enter the result. This amount will equal the sum of report accounts 265 and 266 on SCO-581.
(11)	Sum all amounts reported in (5) and enter the result.
(12)	Sum all the amounts reported in (6) and enter the result. This amount should also equal the sum of the amounts reported in (10) and (11).
(13)	Sum all amounts reported in (7) and enter the result.
(14)	Sum all amounts reported in (8) and enter the result.

REFERENCE	CONTENTS
(15)	Sum all amounts reported in (9) and enter the result. This amount should also equal the sum of amounts reported in (13) and (14).
(16)	Enter the unaccreted appreciation amount of the principal portion reported in (13). Unaccreted appreciation represents the difference in the maturity value of capital appreciation bonds and the accreted value as of the balance sheet date.
(17)	Subtract (16) from (13) and enter the result. This amount will equal the sum of report accounts 246 and 250 on SCO-581.
(18)	Enter the amount of current year principal payments on certificates of participation.
(19)	Enter the amount of current year principal payments on revenue bonds.
(20)	Enter the amount of current year interest payments on certificates of participation.
(21)	Enter the amount of current year interest payments on revenue bonds.
(22)	Enter the amount of unamortized premium and (discount) at June 30 for certificates of participation.
(23)	Enter the amount of unamortized premium and (discount) at June 30 for revenue bonds.
(24)	Attach documentation, including financial statement footnote disclosures, for all certificates of participation and revenue bonds issued subsequent to June 30th.

REFERENCE	CONTENTS
(25)	Attach a schedule of refunding bond requirements in accordance with Governmental Accounting Standards Board Statement No. 7. In addition, attach financial statement footnote disclosures related to refundings occurring during the current year for both certificates of participation and revenue bonds.
(26)	Attach the required demand bond disclosure information in accordance with Governmental Accounting Standards Board Interpretation No. 1, paragraph 11. Required disclosure includes: 1) a general description of the demand bond program, 2) terms of any letters of credit or other standby liquidity agreements outstanding, 3) commitments fees to obtain the letters of credit, 4) any amounts drawn on the letters of credit as of the balance sheet date, 5) a description of the take-out agreement (expiration date, commitment fees to obtain the agreement, and terms of any new obligation under the take-out agreement, and 5) debt service requirements if the take-out agreement is exercised.
(27)	Enter the amount of revenues or additions available during the current year for debt service.
(28)	Enter the amount of expenses or deductions that reduced the amount available for debt service during the current fiscal year.
(29)	Subtract (28) from (27) and enter the result.
(30)	Enter the principal portion of revenue bonds payable necessary to meet debt service requirements for the current fiscal year.
(31)	Enter the interest portion of revenue bonds payable necessary to meet debt service requirements for the current year.
(32)	Sum amounts reported in (30) and (31) and enter the result.

REFERENCE	CONTENTS
(33)	Divide (29) by (32) and enter the resulting ratio.
(34)	Attach the required segment disclosure information in accordance with Governmental Accounting Standards Board Statement No. 34.
(35)	Enter the purpose of each short term debt issued and/or outstanding during the year. Short term debt must be reported even if it is no longer outstanding at the end of the year.
(36)	Enter the amount of each short term debt outstanding at June 30, PY. This amount can be obtained from the prior year SCO-585.
(37)	Enter current year additions to short term debt.
(38)	Enter current year deletions to short term debt.
(39)	Enter the sum of (36) and (37) less (38).
(40)	Sum all amounts reported in (36) and enter the result.
(41)	Sum all amounts reported in (37) and enter the result.
(42)	Sum all amounts reported in (38) and enter the result.
(43)	Sum all amounts reported in (39) and enter the result. This amount should equal the sum of (40) and (41) less (42). This amount should also be included in the amount of "Other liabilities" reported on the SCO-581 if the short term debt is due to be repaid within the next year.
(44)	Enter the amount of contingent rents. Contingent rents associated with capital leases are payments dependent on future use such as machine hours or sales volume.

REFERENCE	CONTENTS
(45)	Enter the cost associated with capital leases for each category at June 30. These amounts should agree to amounts reported on Form SCO-538.
(46)	Enter the cost associated with installment purchases for each category at June 30.
(47)	Sum all amounts reported in (45) and enter the result.
(48)	Sum all amounts reported in (46) and enter the result.
(49)	Enter the amount of accumulated depreciation associated with depreciable assets reported in (45). This amount should agree to amounts reported on Form SCO-538.
(50)	Enter the amount of accumulated depreciation associated with depreciable assets reported in (46).
(51)	Subtract (49) from (47) and enter the result. This amount should agree to amounts reported on Form SCO-538.
(52)	Subtract (50) from (48) and enter the result.
(53)	Enter the amount of operating leases due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(54)	Enter the amount of capital leases due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(55)	Enter the principal portion of installment purchases due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(56)	Enter the interest portion of installment purchases due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.

REFERENCE	CONTENTS
(57)	Sum all amounts reported in (53) and enter the result.
(58)	Sum all amounts reported in (54) and enter the result.
(59)	Sum all amounts reported in (55) and enter the result. This amount should equal the amount reported in (30) on Form SCO-540.
(60)	Sum all amounts reported in (56) and enter the result.
(61)	Enter the amount of executory costs related to capital leases reported in (58).
(62)	Subtract (61) from (58) and enter the result.
(63)	Enter the amount representing interest related to capital leases in (62).
(64)	Subtract (63) from (62) and enter the result. This amount should equal the amount reported in (35) on Form SCO-540.
(65)	Enter the amount of operating leases reported in (57) representing future sublease rentals.
(66)	Enter the amount of capital leases reported in (58) representing future sublease rentals.
(67)	Enter the minimum amount of rent expense incurred for operating leases, excluding contingent rentals, in the appropriate funds category. This includes amounts paid for operating leases from the following detail object codes: 1231, 1232, 1233, 1234, 1235, 1237, 1239, 1681, 1683, 1722, 1723, and 1729.
(68)	Sum the amounts reported in (67) and enter the result.

REFERENCE	CONTENTS
(69)	Enter the amount of contingent rent expense incurred for operating leases in the appropriate funds category. See (44) for the definition of contingent rents. See (67) for detail object code listing.
(70)	Sum the amounts reported in (69) and enter the result.
(71)	Sum the amounts reported in (67) and (69) for Treasury Held Funds and enter the result.
(72)	Sum the amounts reported in (67) and (69) for Locally Held Funds and enter the result.
(73)	Sum the amounts reported in (68) and (70) and enter the result. This should agree to the sum of (71) and (72).
(74)	Enter the amount in (71) and (72) representing sublease rentals in the appropriate funds category.
(75)	Sum the amounts reported in (74) and enter the result.
(76)	Subtract (74) from (71) for Treasury Held Funds and enter the result.
(77)	Subtract (74) from (72) for Locally Held Funds and enter the result.
(78)	Subtract (75) from (73) and enter the result. This should agree to the sum of (76) and (77).
(79)	Provide a description of extraordinary items as reported on the financial statements, if any. Attach related footnote disclosures included in university financial statements.
(80)	Enter the amount of extraordinary items.

REFERENCE	CONTENTS
(81)	Provide a description of special items as reported on the financial statements, if any. Attach related footnote disclosures included in university financial statements.
(82)	Enter the amount of special items.
(83)	Provide a description of endowment information as reported on the financial statements, if any, as required by GASB Statement No. 34. Attach related footnote disclosures included in university financial statements.
(84)	Enter the amount of endowment reported.

State of Illinois
University Funds
Schedule of Footnote Disclosure Information
June 30, 20_____

Agency _____
Agency # _____

Amounts expressed in thousands

I. Certificates of Participation and Revenue Bonds Payable

A. The following disclosure for certificats of participation and revenue bonds payable appears or will appear in the university's financial statements. Attach a photocopy of the footnote disclosure for (7) and (17) if available, in lieu of transcibing this information.

1) Future commitments for certificate of participation and revenue bonds payable as of June 30, were as follows:

Years Ending June 30,	Certificates of Participation			Revenue Bonds Payable		
	Principal	Interest	Total	Principal	Interest	Total
CY + 1	$	$	$	$	$	$
CY + 2						
CY + 3						
CY + 4						
CY + 5						
CY + 6 thru 10						
CY + 11 thru 15						
CY + 16 thru 20						
CY + 21 thru 25						
CY + 26 thru 30						
CY + 31 thru 35						
CY + 36 thru 40						
Total Payments	$	$	$	$	$	$
Less unaccreted appreciation				( )		
Total				$		

2) Current year principal payments	$	$
3) Current year interest payments	$	$
4) Unamortized premiums/(discounts) at June 30	$	$

5) Subsequent bond issues (after June 30)
6) Refunding bond requirements according to Governmental Accounting Standards Board Statement #7.
7) Demand bond requirements according to Governmental Accounting Standards Board Interpretation #1.

B. Revenue Bond Coverage (at June 30, CY):

Revenues/ Additions	Expenses/ Deductions	Net Additions Available for Debt Service	Debt Service Requirements			Coverage
			Principal	Interest	Total	
$	$	$	$	$	$	$

Note: Do not include student tuition and fees which may be available, if necessary, to cover bond debt service requirements.

C. Attach the required segment disclosure information in accordance with Governmental Accounting Standards Board Statement #34.

II. Short Term Debt

Purpose	Balance June 30, PY	Additions	Deletions	Balance June 30, CY
	$	$	$	$
Total	$	$	$	$

State of Illinois **Agency** _____
University Funds **Agency #** _____
Schedule of Footnote Disclosure Information
June 30, 20_____

Amounts expressed in thousands

III. Leases - Lessee

A. Contingent rents associated with capital leases in the current year were $ _____

B. The State's assets under capital leases and installment purchases included in capital assets as of June 30, were as follows:

	Capital Leases	Installment Purchases
Land and Land Improvements	$	$
Buildings and Building Improvements		
Equipment		
Total Asset Cost		
Less Accumulated Depreciation		
Net Book Value	$	$

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

Years Ending June 30,	Operating Leases	Capital Leases	Installment Purchases Principal	Installment Purchases Interest
CY + 1	$	$	$	$
CY + 2				
CY + 3				
CY + 4				
CY + 5				
CY + 6 thru 10 years				
CY + 11 thru 15 years				
CY + 16 thru 20 years				
Total minimum payments	$	$	$	$
Less: amount representing executory costs				
Net minimum lease payments				
Less: amount representing interest				
Present value of net minimum lease payments		$		
Future sublease rentals	$	$		

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

	Treasury Held Funds Spending	Locally Held Funds Spending	Total Spending
Minimum rentals	$	$	$
Contingent rents			
Total			
Less: sublease rentals			
Net	$	$	$

IV. Extraordinary, Special Items and Endowment information

A. Extraordinary items (as reported on the financial statements)
Description: _____ $ _____

B. Special items (as reported on the financial statements)
Description: _____ $ _____

C. Endowment information (as reported on the financial statements)
Description: _____ $ _____

State of Illinois
University Funds
Schedule of Footnote Disclosure Information
June 30, 20 (1)

Agency (2)
Agency # (3)

Amounts expressed in thousands

I. Certificates of Participation and Revenue Bonds Payable

A. The following disclosure for certificats of participation and revenue bonds payable appears or will appear in the university's financial statements. Attach a photocopy of the footnote disclosure for (7) and (17) if available, in lieu of transcibing this information.

1) Future commitments for certificate of participation and revenue bonds payable as of June 30, were as follows:

Years Ending June 30,	Certificates of Participation			Revenue Bonds Payable		
	Principal	Interest	Total	Principal	Interest	Total
CY + 1	$ (4)	$ (5)	$ (6)	$ (7)	$ (8)	$ (9)
CY + 2						
CY + 3						
CY + 4						
CY + 5						
CY + 6 thru 10						
CY + 11 thru 15						
CY + 16 thru 20						
CY + 21 thru 25						
CY + 26 thru 30						
CY + 31 thru 35						
CY + 36 thru 40						
Total Payments	$ (10)	$ (11)	$ (12)	(13)	$ (14)	$ (15)
Less unaccreted appreciation				((16))		
Total				$ (17)		

2) Current year principal payments	$ (18)	$ (19)
3) Current year interest payments	$ (20)	$ (21)
4) Unamortized premium/(discount) at June 30	$ (22)	$ (23)
5) Subsequent bond issues (after June 30)		(24)
6) Refunding bond requirements according to Governmental Accounting Standards Board Statement #7.		(25)
7) Demand bond requirements according to Governmental Accounting Standards Board Interpretation #1.		(26)

B. Revenue Bond Coverage (at June 30, CY):

Revenues/ Additions	Expenses/ Deductions	Net Additions Available for Debt Service	Debt Service Requirements			
			Principal	Interest	Total	Coverage
$ (27)	$ (28)	$ (29)	$ (30)	$ (31)	$ (32)	$ (33)

Note: Do not include student tuition and fees which may be available, if necessary, to cover bond debt service requirements.

(34) **C.** Attach the required segment disclosure information in accordance with Governmental Accounting Standards Board Statement #34.

II. Short Term Debt

Purpose	Balance June 30, PY	Additions	Deletions	Balance June 30, CY
(35)	$ (36)	$ (37)	$ (38)	$ (39)
Total	$ (40)	$ (41)	$ (42)	$ (43)

State of Illinois
University Funds
Schedule of Footnote Disclosure Information
June 30, 20 (1)

Agency (2)
Agency # (3)

Amounts expressed in thousands

III. Leases - Lessee

A. Contingent rents associated with capital leases in the current year were: $ (44)

B. The State's assets under capital leases and installment purchases included in capital assets as of June 30, were as follows:

	Capital Leases	Installment Purchases
Land and Land Improvements	$ (45)	$ (46)
Buildings and Building Improvements		
Equipment		
Total Asset Cost	(47)	(48)
Less Accumulated Depreciation	(49)	(50)
Net Book Value	$ (51)	$ (52)

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

Years Ending June 30,	Operating Leases	Capital Leases	Installment Purchases Principal	Installment Purchases Interest
CY + 1	$ (53)	$ (54)	$ (55)	$ (56)
CY + 2				
CY + 3				
CY + 4				
CY + 5				
CY + 6 thru 10				
CY + 11 thru 15				
CY + 16 thru 20				
Total minimum payments	$ (57)	$ (58)	$ (59)	$ (60)
Less: amount representing executory costs		(61)		
Net minimum lease payments		(62)		
Less: amount representing interest		(63)		
Present value of net minimum lease payments		$ (64)		
Future sublease rentals	$ (65)	$ (66)		

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

	Treasury Held Funds Spending	Locally Held Funds Spending	Total Spending
Minimum rentals	$ (67)	$ (67)	$ (68)
Contingent rents	(69)	(69)	(70)
Total	(71)	(72)	(73)
Less: sublease rentals	(74)	(74)	(75)
Net	$ (76)	$ (77)	$ (78)

IV. Extraordinary, Special Items and Endowment information

A. Extraordinary items (as reported on the financial statements)
Description: (79) $ (80)

B. Special items (as reported on the financial statements)
Description: (81) $ (82)

C. Endowment information (as reported on the financial statements)
Description: (83) $ (84)

PENSION/INVESTMENT/PRIVATE PURPOSE TRUST FUNDS STATEMENT OF NET ASSETS (SCO-594)

PURPOSE

The purpose of the Pension/Investment/Private Purpose Trust Funds Statement of Net Assets (Exhibit 27.20.94-A) is to collect the June 30 financial position information for pension/investment/private purpose trust funds to be reported in the State's Comprehensive Annual Financial Report.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Pension/Investment/Private Purpose Trust Funds Statement of Net Assets should be completed by agencies with pension/investment/private purpose trust funds according to the Comptroller's Office. All information reported should agree to amounts reported on the agency's financial statements if reported for a pension system. In addition, all agencies should complete Form SCO-565 to support the "due to" and "due from" primary government and component unit amounts reported on the SCO-594. State agencies are listed and classified as either primary government or component units in Procedure 27.50.10 of the SAMS Manual.

All amounts reported on this form must be rounded to the nearest thousand. Where a line does not apply, leave it blank.

INSTRUCTIONS

Amounts due from other State agencies should be reported in (10) and/or (11). Amounts due from other funds within the agency should be reported in (10).

Investment Trust Funds and Private Purpose Trust Funds that do not maintain records on a GAAP basis should prepare appropriate GAAP basis journal entries to their records prior to preparing this

form. These journal entries should be kept as documentation for the amounts reported on this form.

CONTENTS

Refer to Exhibit 27.20.94-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the amount reported in the prior year's SCO-594 for each account. This information will be completed by the Comptroller's Office.
(7)	Enter the amount of cash and cash equivalents reported on the fund's Statement of Net Assets.
(8)	Enter the amount of investments, stated at fair value reported on the fund's Statement of Net Assets. The composition of investments and certain investment activity should be reported on the SCO-579. Investments in State debt obligations **should be** included on this line.
(9)	Enter the net amount of other receivables. Amounts due from other State funds should not be reported in (9).
(10)	Enter the amount of due from other funds.
(11)	Enter the amount of due from component units.

REFERENCE	CONTENTS
(12)	Enter the amount of capital assets not being depreciated. Capital assets not being depreciated should agree to the amount reported on Form SCO-538.
(13)	Enter the amount of capital assets being depreciated. Capital assets being depreciated should agree to the amount reported on Form SCO-538.
(14)	Enter the amount of accumulated depreciation. Accumulated depreciation should agree to the amount reported on Form SCO-538.
(15)	Subtract (14) from the sum of (12) and (13) and enter the result.
(16)	Sum (7) through (11) and (15) and enter the result.
(17)	Enter the amount of accounts payable and accrued liabilities, including benefits currently payable and refunds due to participants, from the fund's financial statements.
(18)	Enter the amount of payables due to another governmental agency that is not part of the state's reporting entity (i.e., amounts owed to federal and local governments).
(19)	Enter the amount due to other funds.
(20)	Enter the amount due to component units.
(21)	Enter the amount of other liabilities.
(22)	Enter the amount of revenue bonds payable. This must agree to the amount reported in (17) on the SCO-540.
(23)	Enter the amount of other long-term obligations reported in the agency's financial statements.

REFERENCE	CONTENTS
(24)	Enter the amount of certificates of participation. This must agree to the amount reported in (26) in the SCO-540.
(25)	Sum (17) through (24) and enter the result.
(26)	Enter the amount of net assets. This should equal the result of (25) subtracted from (16).

State of Illinois **Agency** _____
Pension/Investment/Private Purpose Trust Fund **Agency #** _____
Statement of Net Assets **Fund Name** _____
June 30, 20 _____ **Fund #** _____

Account Number	Account Description	Nearest Thousand	
		Current Year	Prior Year
	Assets		
105	Cash and Cash Equivalents	$	$
111	Investments		
140	Other Receivables, Net		
141	Due from Other Funds, Net		
146	Due from Component Units, Net		
167	Total Capital Assets, not being depreciated		
168	Total Capital Assets, being depreciated		
169	Total Accumulated Depreciation		
170	Capital Assets, Net		
195	**Total Assets**	$	$
	Liabilities		
205	Accounts Payable and Accrued Liabilities	$	$
210	Intergovernmental Payables		
215	Due to Other Funds		
216	Due to Component Units		
230	Other Liabilities		
253	Revenue Bonds Payable		
259	Other Obligations		
269	Certificates of Participation		
295	**Total Liabilities**	$	$
338	Net Assets	$	$

State of Illinois
Pension/Investment/Private Purpose Trust Fund
Statement of Net Assets
June 30, 20 (1)

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

Account Number	Account Description	Nearest Thousand	
		Current Year	Prior Year
	Assets		
105	Cash and Cash Equivalents	$ (7)	$ (6)
111	Investments	(8)	
140	Other Receivables, Net	(9)	
141	Due from Other Funds, Net	(10)	
146	Due from Component Units, Net	(11)	
167	Total Capital Assets, not being depreciated	(12)	
168	Total Capital Assets, being depreciated	(13)	
169	Total Accumulated Depreciation	(14)	
170	Capital Assets, Net	(15)	
195	**Total Assets**	$ (16)	$
	Liabilities		
205	Accounts Payable and Accrued Liabilities	$ (17)	$
210	Intergovernmental Payables	(18)	
215	Due to Other Funds	(19)	
216	Due to Component Units	(20)	
230	Other Liabilities	(21)	
253	Revenue Bonds Payable	(22)	
259	Other Obligations	(23)	
269	Certificates of Participation	(24)	
295	**Total Liabilities**	$ (25)	$
338	Net Assets	$ (26)	$

ASSETS

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
101	Cash on deposit with State Treasurer/ bank (including in-transit items)	Legal tender currently on deposit in a bank for locally held funds or on deposit with the State Treasurer for SAMS fund accounts, including monies received by an agency, either still in the agency's hands or in some stage of the clearing process, that has not yet been recorded on SAMS.	Currency, coin, checks, letters of credit, postal and money orders on deposit in a bank for locally held funds or on deposit with the State Treasurer for SAMS. It also includes the items defined above that are on hand or in the clearing process.
103	Petty cash	Cash held on an imprest basis for the purpose of making change or paying obligations of a small dollar amount for which the issuance of a formal voucher and check cannot be administered economically and efficiently through customary procurement practices. Such funds are only for those monies which are not required by the State of Illinois Constitution to be paid into the State Treasury. Petty cash "funds" are to be reported as assets of the respective SAMS fund or locally held fund of ownership and not as a separate reportable fund type.	Authorized petty cash funds.
104	Cash equivalents	Cash equivalents represent the investment of idle cash of a fund generally in the form of some interest-bearing deposit or other marketable security, that may be needed at any time for financing the regular activities of the fund. Cash equivalents are recorded at cost.	Purchases of certificates of deposits on a short term basis (90 days or less); Repurchase Agreements; Time Deposits; and Savings and Loan Capital Shares.
105	Cash and cash equivalents	Accounts 101, 103 and 104.	N/A

ASSETS (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
109	Investments-principal	Assets with an original maturity greater than 90 days which are not needed to finance regular activities held for the production of income in the form of interest, dividends, rent, etc. Investments may be acquired by purchase, accepted for payment of taxes or services, or received as a gift. Generally, amounts should be recorded at fair value, or if donated, at market value at the date of donation. Agencies may elect to report money market investments and certain short-term participating interest earning investment contracts at amortized cost. Proprietary Funds Only Assets with an original maturity greater than 90 days and a current maturity of less than one year which are not needed to finance regular activities held for the production of income in the form of interest, dividends, rent, etc. Investments may be required by purchase, accepted for payment of taxes or services, or received as a gift. Generally, amounts should be recorded at fair value, or if donated, at market value at the date of donation. Agencies may elect to report money market investments and certain short-term participating interest earning investment contracts at amortized cost.	Southern Illinois University Revenue Bonds and Metropolitan Fair and Exposition Authority Bonds held by the State Treasurer including Illinois Funds (IPTIP). Securities, real estate and other assets held by locally held funds.
110	Unamortized premiums (discounts) on investments	That portion of the excess (deficiency) of the amount paid for securities in account 109 over (under) their face value which has not been amortized.	No examples currently available.

ASSETS (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
111	Investments	Account 109 plus (minus) account 110.	N/A
113	Investments-principal long-term	Proprietary Funds Only Assets with a current maturity greater than one year which are not needed to finance regular activities held for the production of income in the form of interest, dividends, rent, etc. Investments may be acquired by purchase, accepted for payment of taxes or services, or received as a gift. Amounts should be recorded at fair value, or if donated, at market value at the date of donation.	Southern Illinois University Revenue Bonds and Metropolitan Fair and Exposition Authority Bonds held by the State Treasurer. Securities, real estate and other assets held by locally held funds.
114	Unamortized premiums (discounts) on investments, long-term	Proprietary Funds Only That portion of the excess (deficiency) of the amount paid for for securities in account 113 over (under) their face value which has not been amortized.	No examples currently available.
115	Investments, long-term	Proprietary Funds Only Account 113 plus (minus) account 114	N/A
117	Taxes receivable	Uncollected portion of taxes levied. public utility, and other current taxes receivable.	Income, sales, motor fuel,
118	Allowance for uncollectible taxes	The portion of taxes receivable estimated not to be collectible. The balance in this account is reported as a deduction from taxes receivable to indicate the net current taxes receivable	Estimated uncollectible portion of account number 117.
121	Interest and penalties receivable on taxes	Interest and penalties earned on taxes which have not been received.	Interest and penalties receivable on taxes only.

ASSETS (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
122	Allowance for uncollectible interest and penalties on taxes	That portion of interest and penalties receivable on taxes estimated not to be collectible. The balance in this account is reported as a deduction from interest and penalties receivable on taxes.	Estimated uncollectible portion of account number 121.
125	Taxes receivable, net	Accounts 117 and 121, less accounts 118 and 122.	N/A
126	Due from other government-federal	Amounts due from the federal government for items such as intergovernmental grants, entitlements, shared revenues, and charges for services rendered by the agency to the federal government.	Amounts due from U.S. Department of Health and Human Services, Department of Education, Department of Labor and other federal agencies.
127	Due from other government-local	Amounts due from local governmental units for items such as intergovernmental grants, entitlements, or contracts, taxes collected for the reporting government, by a local government (e.g., inheritance tax). loans, and charges for services rendered by the agency to the local government.	Local government grant receivable; inheritance tax receivable; and payments due under the public services local CETA programs.
128	Allowance for uncollectibles due from other governments	Amounts due from other governments, both federal and local estimated not to be collectible. The balance in this account is reported as a deduction from the due from other government accounts to indicate the net amount.	Estimated uncollectible portion of account numbers 126 and 127.
130	Intergovernmental receivables, net	Accounts 126 and 127, less account 128.	N/A

ASSETS (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
135	Other receivables	Amounts owed to the State not required to be accounted for elsewhere.	Grant receivables for private organizations or individuals, proprietary services provided to non-State organizations, interest on investments and interest on cash equivalents.
136	Allowance for uncollectible other receivables	That portion of other receivables estimated not to be collectible. The balance in this account is reported as a deduction from other receivables to indicate net other receivable.	Estimated uncollectible portion of account number 135.
140	Other receivables, net	Account 135, less account 136.	N/A
141	Due from other funds	Amounts receivable by one primary government fund from another primary government fund, or by a component unit fund from another component unit fund.	Department of Central Management Services Revolving Fund receivables from another primary government fund.
144	Due from component units	Amounts receivable by a primary government fund from a component unit fund or by a component unit from another component unit.	Unexpended grant monies to be returned to the Department of Natural Resources by a university restricted fund.
147	Due from primary government	Amounts receivable by a component unit fund from a primary government fund.	A University (component unit) receivable from the Department of Natural Resources (primary government).

ASSETS (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
150	Inventories	Raw materials and supplies, goods finished and in process of manufacture, and merchandise on hand, in transit and owed, in storage, or consigned to others at the end of an accounting period.	Inventory of materials and supplies include food supplies, drugs, gasoline, road salt, wearing apparel, equipment parts, and paper and printing supplies. Stores for resale include equipment parts, telecommunication parts, gasoline, and paper and printing supplies.
151	Prepaid expenses	Amount of goods or services paid in which benefits have not yet been received. They are charged to future operations on the basis of measurable benefits.	Rent, interest and subscriptions.
152	Loans and notes receivable, current	Loans receivable consists of amounts which have been loaned to individuals or organizations external to a government, including notes taken as security for such loans. Loans to other governments should be recorded and reported separately. Notes receivable are unconditional written promises signed by the maker, to pay a certain sum in money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. Notes receivable may be held by a government as designated payee or by endorsements.	Student loan program, mortgage loan program. Facility lease and other capital lease agreements (state-lessor).

ASSETS (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
		Proprietary Funds Only Loans and notes receivable within the State's availability period of 60 days or lapse period. Loans receivable consists of amounts which have been loaned to individuals or organizations external to a government, including notes taken as security for such loans. Loans to other governments should be recorded and reported separately. Notes receivable are unconditional written promises signed by the maker, to pay a certain sum in money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. Notes receivable may be held by a government as designated payee or by endorsements.	
153	Allowance for uncollectible loans and notes receivable, current	That portion of account 152 estimated not to be collectible.	Estimated uncollectible portion of account number 152.
154	Loans and notes receivable net, current	Account 152, less account 153.	N/A

ASSETS (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
155	Loans and notes receivable, long-term	Proprietary Funds Only Loans and notes not received within the State's. availability period of 60 days or lapse period. Loans receivable consists of amounts which have been loaned to individuals or organizations external to a government, including notes taken as security for such loans. Loans to other governments should be recorded and reported separately. Notes receivable are unconditional written promises signed by the maker, to pay a certain sum in money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. Notes receivable may be held by a government as designated payee or by endorsements.	Student loan program, mortgage loan program. Facility lease and other capital lease agreements (state-lessor).
156	Allowance for uncollectible loans and notes receivable, long-term	Proprietary Funds Only That portion of long-term loans and notes receivable estimated not to be collectible.	Estimated uncollectible portion of account number 155.
157	Loans and notes receivable, net, Long-term	Proprietary Funds Only Account 155, less account 156.	N/A

ASSETS (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
159	Restricted assets, curent	Monies or other resources, the use of which is restricted by legal or contractual requirements. Proprietary Funds Only Monies or other resources, maturing within one year, the use of which is restricted by legal or contractual requirements.	Assets restricted by revenue bond indentures.
160	Restricted assets, Noncurrent	Proprietary Funds Only Monies or other resources, maturing after 1 year, the use of which is restricted by legal or contractual requirements.	Assets restricted by revenue bond indebtedness
161	Restricted assets,	Proprietary Funds Only Account 159 plus account 160.	N/A
163	Unamortized bond issuance costs	The portion of costs associated with the issuance of bonds which has not yet been amortized.	Underwriters' fees on new bonds.
167	Capital assets, not being depreciated	The costs of assets purchased which do not depreciate or decrease in value over time.	Land, land improvements, infrastructure using the modified method, nondepreciable historical treasures and works of art and construction in progress.
168	Capital assets, being depreciated	The costs of assets purchased which will depreciate in value over time.	Site improvements, buildings, building improvements, building capital leases, equipment, equipment capital leases, infrastructure and depreciable historical treasures and works of art.

ASSETS (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
169	Accumulated depreciation	The accumulation of periodic credits made to record the expiration of the estimated useful life of a depreciable capital asset.	Accumulated depreciation related to account 168.
170	Total capital assets, net	Accounts 167 plus 168 less 169	N/A
175	Other assets, current	Assets, tangible or intangible, of monetary value excluding those accounts listed previously.	Copyrights; patents; prepaid expense; utility deposits
176	Other assets, Long-Term	Proprietary Funds Only Assets, taxable or intangible of monetary value excluding those accounts listed opreviously which are long-term in nature.	Copyrights, patents
177	Other assets, total	Proprietary Funds Only Account 175 plus account 176.	N/A

LIABILITIES

205	Accounts payable and accrued liabilities	Amounts on open account owing to private persons or organizations for goods and services received by the State (but not including amounts due to other State funds or other governments).	Goods or services received and not paid at June 30.
208	Due to other govern-ment-federal	Amounts owed by the State to the federal government.	Taxes collected by the State for the federal government (FICA, FWT) and amounts owed for grants and services.

LIABILITIES (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
209	Due to other governments-local	Amounts owed by the State to local governmental units.	County, municipal, and RTA Retailer's Occupational Tax, Motor Fuel Tax, and all other taxes collected by the State for the local governments and amounts owed for grants and schools.
210	Intergovernmental payables	Accounts 208 and 209.	N/A
215	Due to other funds	Amounts owed to one primary government fund by another primary government fund, or owed to a component unit fund from another component unit fund.	Amounts owed by the Department of Public Aid (primary government) to the Department of Central Management Services Revolving Fund (primary government).
216	Due to component units	Amounts owed to a component unit fund by a primary government fund or owed to a component unit by another component unit.	Amounts due to a University (component unit) from the Department of Natural Resources (primary government).
217	Due to primary government	Amounts owed to a primary government fund by a component unit fund.	Return of unused grant proceeds by a University (component unit) to the Department of Natural Resources (primary government).
220 from	Deferred revenues	Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Also, includes amounts recorded as receivables at year end but did not meet the State's availability period of 60 days.	Grant advances; receivables the Federal government which were not received before the end of lapse period.

LIABILITIES (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
222	Liabilities payable from restricted assets	Debt which is to be paid from monies or other Restricted Assets or resources restricted by legal or contractual requirements. Proprietary Funds Only Debt, payable within one year, which is to be paid from monies or other Restricted Assets or resources restricted by legal or contractual requirements.	Accounts payable; current portion of long-term debt; interest payable; and amounts retained on construction contracts in escrow.
224	Liabilities payable from restricted assets, long-term	Debt, not payable within one year, which is to be paid from monies or other Restricted Assets or resources restricted by legal or contractual requirements.	Amounts retained on construction contracts in escrow.
230	Depository and other liabilities	Liabilities which are payable within a relatively short period of time, usually no longer than one year.	Current portion of proprietary funds interest payable. Monies held for another financial institution.
235	Notes payable, current	Amounts owed within one year as a result of an unconditional written promise signed by the maker to pay a certain sum in money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein.	Short term borrowing instruments issued by financing authorities; General Obligation Certificates.

LIABILITIES (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
236	Notes payable, long-term	Amounts, not payable within one year, which are owed as a result of an unconditional written promise signed by the maker to pay a certain sum in money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein.	Borrowing instruments issued by financing authorities; General Obligation Certificates.
240	Accrued retirement costs	Retirement costs that have been incurred but are not due until a later date.	Amounts owed to the State's public employee retirement systems by proprietary funds and governmental funds.
242	General obligation bonds	The face value of general obligation bonds issued and outstanding, less defeased and refunded issues.	Anti-pollution, Capital Development, Coal Develop-, ment School Construction and Transportation Bonds. Also refunding issues outstanding
243	Unamortized premiums (discounts) on bonds sold-general obligation bonds	That portion of the excess (deficiency) of general obligation proceeds over (under) par value and which remains to be amortized over the remaining life of such bonds.	Premium received at time of bond sale which has not been fully amortized.
244	General obligation bonds, net	Account 242, less account 243.	N/A
245	Special obligation bonds, net	The face value of special obligation bonds issued and outstanding, less defeased and refunded issues.	Build Illinois and Civic Center Bonds.

LIABILITIES (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
246	Revenue bonds payable, current	The face value of revenue bonds, payable within one year, issued and outstanding, less defeased and refunded issues.	Illinois Building Authority, Housing Development Authority, State Toll Highway Authority, Student Assistance Commission, Southern Illinois University, and University of Illinois.
250	Revenue bonds payable, long-term	The face value of revenue bonds, not payable within one year, issued and outstanding, less defeased and refunded issues.	Illinois Building Authority Housing Development Authority, State Toll Highway Authority, Student Assistance Commission, Southern Illinois University, and University of Illinois.
251	Unamortized premium/ (discount) on bond sold-revenue bonds	That portion of the excess (deficiency) of revenue sold-revenue bond proceeds over (under) par value which remains to be amortized over the remaining life of such bonds in account 246 and 250.	Premium received at time of bond sale which has not been fully amortized.
252	Unamortized deferred amounts on bond refundings	The difference between the reacquisition price and the net carrying amount of the old (refunded) debt which remains to be amortized over the remaining life of such bonds in account 246 and 250.	See SAMS procedure 31.45.10.
253	Revenue bonds payable net long-term	Account 250, plus/less account 251 and account 252.	N/A

LIABILITIES (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
256	Capital leases and , installment purchases payable, current	The portion of the liability of the State for capital leases with the State as lessee for both real estate and personal property in which payments are due in one year or less. All the leases are for one year or for multiple years with a cancellation clause which either recognizes the yearly appropriation process or limits liability to the availability of federal funds.	Lease payments due within the next fiscal year which meet the capital lease requirements or Statement of Financial Accounting Standard (SFAS) Number 13.
257	Capital leases and installment purchases, long-term	The portion of the liability of the State for capital leases with the State as lessee for both real estate and personal property in which payments are due in more than one year. All the leases are for one year or for multiple years with a cancellation clause which either recognizes the yearly appropriation process process or limits liability to the availability of federal funds.	Lease payments due after the next fiscal year which meet the capital lease requirements or Statement of Financial Accounting Standard (SFAS) Number 13.
259	Other obligations-current	Obligations not payable from any other account in which payments are due in one year or less. Amounts which a government may be required legally to meet out of its resources.	Tuition payable, escrow deposits.
260	Other obligations-long-term	Obligations not payable from any other account in which payments are due in more than one year. Amounts which a government may be required legally to meet out of its resources.	Tuition payable, escrow deposits.

LIABILITIES (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
262	Compensated absences, current	Estimated amount of leave to be paid within the next fiscal year. This leave is attributable to services already rendered and is not contingent upon a specific event (such as illness) that is outside the control of the employer or employee.	Estimated amount of employee leave to be paid within the next fiscal year due to retirements, etc.
263	Compensated absences, long-term	Estimated amount of leave to be paid subsequent to the next fiscal year. This leave is attributable to services already rendered and is not contingent upon a specific event (such as illness) that is outside the control of the employer or employee.	Estimated amount of employee leave to be paid subsequent to the next fiscal year due to retirements, etc.
265	Certificates of-participation-current	Instruments of indebtedness issued to finance equipment or facilities that are leased to a State agency that are payable within one year.	University of Illinois Northern Illinois University
266	Certificates of participation-long-term	Instruments of indebtedness issued to finance equipment or facilities that are leased to a State agency that are not payable within one year.	University of Illinois, Northern Illinois, University
267	Unamortized premium/ (discount) on certificates of participation sold	That portion of the excess (deficiency) of certificates of participation proceeds over (under) par value which remains to be amortized over the remaining life of such certificates in account 266 and 267.	Premium received at time of certificate sale which has not been fully amortized.
268	Unamortized deferred amounts on certificates refundings	The difference between the reacquisition price and the net carrying amount of the old (refunded) debt which remains to be amortized over the remaining life of such certificates in account 266 and 267.	See SAMS procedure 31.45.10.

LIABILITIES (Cont'd.)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
269	Certificates of participation, net, long-term.	Account 266, plus/less account 267 and 268.	

FUND EQUITY

309	Unrestricted net - assets	The accumulated earnings that are not legally restricted to any specific use.	Fund equity less reserves, designations and contributed capital.
310	Fund balance-reserved for encumbrances	The segregation of a fund balance for commitments before year end when the goods or services are received after the year end.	Lapse period expenditures, reappropriated obligations, and liabilities payable from future years' appropriations less June 30 accounts payable.
311	Fund balance-reserved for federal advances for unemployment compensation benefits	Amount of the unemployment compensation fund legally restricted by the federal government for payment of unemployment benefits.	Fund balance of unemployment compensation fund.
312	Fund balance-reserved for employees' pension benefits and external investment pool participants	Amount that the pension and investment trust fund assets exceeds liabilities. This balance is legally restricted and therefore must be reserved.	Net pension trust fund assets. Net investment trustfund assets.
313	Fund balance-reserved for investments	The segregation of fund balance to indicate that long-term investments do not represent "available spendable resources."	SIU Revenue Bonds and Metropolitan Fair and Exposition Auditorium Bonds.

FUND EQUITY (Cont'd.)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
314	Fund balance-reserved for intergovernmental receivables	The segregation of fund balance to indicate that intergovernmental receivables due after the State's availability period of 60 days do not represent "available spendable resources."	Long-term receivables due from the Regional Transit Authority.
315	Fund balance-reserved for other receivables	The segregation of fund balance to indicate that other receivables due after the State's availability period of 60 days do not represent "available spendable resources."	Long-term accounts receivable for goods or services provided to non-State organizations.
316	Fund Balance-reserved for Intra-Entity	The segregation of fund balance to indicate that intra-entity receivables due after the State's availability period of 60 days do not represent "available spendable resources."	Long-term accounts receivable due between component units or two funds of the primary government.
317	Fund balance-reserved for loans and notes receivable	The segregation of fund balance to indicate that portions of loans and notes receivable due after the State's availability period of 60 days do not represent "available spendable resources."	Mortgage loan program receivables, student loan program receivables, school building commissions receivables, port district receivables, and facility lease agreement receivables.
318	Fund balance-reserved for inventories	The segregation of fund balance to indicate that using the purchases method, inventories do not represent "available spendable resources."	Amount equal to account number 150 for governmental funds only.
323	Fund balance-reserved for endowments and similar funds	The segregation of fund balance amounts legally restricted to endowments and similar purposes.	University and college endowment, annuity and life income funds and various endowment related expendable trust funds.

FUND EQUITY (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
325	Fund balance-reserved for other	All fund balances that are legally restricted which have not been noted above.	Workers' Compensation benefits.
330	Fund balance-designated for debt service	The segregation of fund balances for debt service fund resources restricted to the payment of general long-term debt principal and interest amounts maturing in future years.	General and special obligation bond's debt service fund balance.
332	Fund balance-designated for deferred compensation benefits	Amount designated for future payment of deferred compensation benefits.	Equity balance of the deferred compensation plan.
333	Fund balance-designated-other	Amount of other governmental fund balances that have been designated by the State based on future contingencies.	DHS Amusement Funds that have been restricted for the entertainment and amusement of specific groups within DHS.
335	Net assets invested in capital assets, net of related debt	Balance of capital assets less accumulated depreciation on those assets less the outstanding principal of capital debt, net of any unspent proceeds as of the end of the fiscal year.	Undepreciated balance of a building shown as a capital asset as of the end of the fiscal year, less the balance of any bonds issued to construct the building still outstanding at the end of the fiscal year.
336	Net assets restricted for debt service	Portion of net assets restricted solely for the purpose of paying principal and interest on long term obligations.	Balance deposited in bond principal and interest reduction account, that due to restrictions, imposed by external entities or by law, can only be used for this purpose.

FUND EQUITY (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
337	Net assets restricted for capital projects	Portion of net assets restricted solely for the purpose of financing capital projects.	Asset balance that is restricted, either by external entities or by law, which can only be expended for specific capital projects.
338	Net assets restricted for other projects	Portion of net assets restricted solely for other projects.	Asset balance that is restricted, Either by external entities or by law, which can only be expended for specific projects.
339	Total restricted net assets	Sum of accounts 336, 337 and 338	N/A
		REVENUES GOVERNMENTAL FUNDS	
401	Income taxes	Taxes measured by income imposed on every individual, corporation, trust and estate for each taxable year upon the privilege of earning or receiving income in or as a resident of the State. It may take the form of a normal tax, surtax, or excess-profits tax, or a combination of any such taxes.	Individual Income Tax; Corporate Income Tax; and Personal Property Tax Re-Placement Income Tax.
402	Refunds and credit memoranda-income taxes	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to account 401
405	Income taxes, net	Account 401, less account 402.	N/A

REVENUES (Cont'd)
GOVERNMENTAL FUNDS

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
406	Sales taxes	Taxes measured by the sale or use of goods and/or services. It may take the form of a general sales tax or a tax on the sale of selected goods or services.	County Retailer's Occupation Tax; State Retailer's Occupation Tax; Service Occupation Tax; Municipal Retailer's Occupation Tax; Municipal Service Occupation Tax; Municipal Use Tax; County Service Occupation Tax; County Use Tax; R.T.A. Retailer's Occupation Tax; R.T.A. Service Occupation Tax; R.T.A. Use Tax; Motor Vehicle Use Tax; and Automobile Renting Taxes.
407	Refunds and credit memoranda-sales taxes	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to account 406.
410	Sales taxes, net	Account 406, less account 407.	N/A
411	Public utility taxes	Taxes imposed upon persons engaged in Illinois in the business of distributing, supplying, furnishing or selling electricity to persons other than municipal corporations owning and operating a local transportation system for public service in Illinois, for use or consumption and not for resale; on persons engaged in the business of transmitting messages in Illinois; on persons engaged in the business of distributing, supplying, furnishing or selling gas to persons for use or consumption and not for resale; and upon water companies' invested capital.	Public Utility Tax; Message/Regular Tax; Gas/Regular Tax; Electric/Regular Tax; Message/Invested Capital Tax; Gas/Invested Capital Tax; Electric/Invested Capital Tax; and Water/Invested Capital Tax.

REVENUES (Cont'd)
GOVERNMENTAL FUNDS

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
412	Refunds and credit memoranda-public utility taxes	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memoranda related to account 411.
415	Public utility taxes, net	Account 411, less account 412.	N/A
416	Motor fuel taxes	Taxes imposed upon the privilege of operating motor vehicles upon the public highways and recreational-type watercraft upon the waters of the State of Illinois, based upon the motor fuel used.	Motor Fuel Tax; Single Trip Permits; and Mileage Tax.
417	Refunds and credit memoranda-motor fuel taxes	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memoranda related to account 416.
420	Motor fuel taxes, net	Account 416, less account 417.	N/A
421	Other taxes	All taxes imposed by the State exclusive of those taxes listed previously.	Admission Tax; Bingo Tax; Cigarette Taxes; Coin Operators Amusement Tax; Corporate Franchise Tax; Horse Racing Breakage; Horse Racing Privilege; Hotel Operators Occupation Tax; Inheritance Tax; Insurance Taxes; Liquor Gallonage Tax; Real Estate Transfer Tax; Service Occupation Tax; Protest; Unemployment Insurance Tax; and Vehicle Use Privilege Tax.
422	Refunds and credit memoranda-other taxes	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memoranda related to account 421.

REVENUES (Cont'd)
GOVERNMENTAL FUNDS

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
425	Other taxes, net	Account 421, less account 422.	N/A
426	Federal operating grants	Monies received from the federal government, either directly or indirectly, for the operation of a specific program.	Reimbursement for any federal grant, which can be used for operation of a specific program.
427	Federal capital grants	Monies received from the federal government, either directly or indirectly, for capital purposes.	Reimbursement for any federal grant which can be used only for capital purchases.
428	Federal general grants	Monies received from the federal government, either directly or indirectly, for general expense purposes.	Reimbursement for any federal grant which can be used for general operating purposes.
429	Refunds and credit memoranda-federal	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memoranda related to accounts 426, 427 and 428.
430	Federal government, net	Sum of accounts 426, 427 and 428, less account 429.	N/A
431	Licenses and fees	Licenses or registrations issued or fees collected for services rendered.	Transcript Fees; Franchise Fees; Parking Fees; Camping Fees; Concession Fees; Sports-men Licenses; Examination Fees; Administration Fees; Original and Renewal Fees; Copying Fees; Highway Traffic and Sign Permits; Filing Fees; Lease Agreement Fees; Application Fees; Liquor License Fees; Title Fees; Tuition Fees; Motor Vehicle and Operator Licenses; Rental Income; Project Revenue and Subscription or Publication Sales.

REVENUES (Cont'd)
GOVERNMENTAL FUNDS

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
432	Refunds and credit memoranda-licenses and fees	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memoranda related to account 431.
435	Licenses and fees, net	Account 431, less account 432.	N/A
440	Interest and other investment income	Earnings from investments of state funds and changes in the fair value of investments.	Interest earned on Repurchase Agreements; Time Deposits; Treasury Instruments; Accrued Interest on Bond Issues.
441	Other revenues	All monies received from various sources that are not included elsewhere	Any other revenue which is not accounted for elsewhere.
442	Other charges for . services	All other monies received from various sources for charges for services that are not included elsewhere	Any other charge for services which is not accounted for elsewhere
443	Other operating grants	All other monies received from various sources for operating grants that are not included elsewhere.	Any other operating grant which is not accounted for elsewhere.
444	Other capital grants	All other monies received from various sources for capital grants that are not included elsewhere.	Any other capital grant which is not accounted elsewhere.
445	Refunds and credit memoranda-other revenues	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Any other refund or credit memoranda not accounted for in a previously listed account.
446	Refunds and credit memoranda-other charges for services	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Any other refund or credit memoranda for charges for services related to account 442.

REVENUES (Cont'd)
GOVERNMENTAL FUNDS

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
447	Refunds and credit memoranda-other operating grants	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Any other refund or credit memoranda for other operating grants related to account 443.
448	Refunds and credit memoranda-other capital grants	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Any other refund or credit memoranda for other capital grants related to account 444.
449	Other revenues, net	Sum of accounts 441, 442, 443 and 444, less account 445, 446, 447 and 448.	N/A

EXPENDITURES
GOVERNMENTAL FUNDS

505	Education	Expenditures for the elementary and secondary education provided to all children and available for all adults of the State.	Financial assistance for local school districts and financial and technical assistance for specialized educational services, such as vocational and education.
510	Employment and economic development	Income assistance expenditures to those individuals unable to meet their basic maintenance needs due to unemployment, underemployment or inability to work.	Programs include Temporary Assistance to Needy Families; Aid to the Aged, Blind and Disabled; and the Unemployment Compensation Program.

EXPENDITURES (Cont'd)
GOVERNMENTAL FUNDS

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
515	Health and social services	Expenditures to promote the physical and mental well-being of all citizens of the State and social and rehabilitative services to assist disabled or underprivileged individuals to become self-supporting.	Programs for comprehensive public health services including prevention of communicable diseases, chronic disease control, family planning services, maternal and child health programs, institutional and community services for the mentally ill and developmentally disabled and alcohol and drug abuse prevention services. Social service programs for vocational rehabilitation for the handicapped and services for children such as foster care, child abuse prevention and adoption services arealso included as well as basic medical services provided under the Medicaid program.
520	General government	Expenditures associated with the administration of State functions not classified elsewhere.	Programs include support of the Legislative Branch, the administrative functions of the elected State officials and the programs of general State agencies, such as the Bureau of the Budget.
525	Transportation	Expenditures for programs to develop, construct, and maintain the State's network of highways, waterways, airways and mass transportation facilities.	Programs include the construction and administration of State-owned facilities and grants to local governments and private mass transportation carriers to assist in the provision of transportation services.

EXPENDITURES (Cont'd)
GOVERNMENTAL FUNDS

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
530	Public protection and justice	Expenditures for the State's effort to safeguard citizens including regulation of industry, licensing of professions, law enforcement protection and the judicial and penal systems.	Specific programs include the maintenance of the State police force; the administration of the Circuit, Appellate and Supreme Courts; the management of the State's correctional institutions; programs to reduce crime in the State; quasi-judicial agencies to regulate industry, such as the Commerce Commission; and expenditures to license various professions which practice in the State.
535	Environmental and business regulation	Expenditures to preserve the quality of the environment and to develop land within the State to be used as recreational areas.	Programs include prevention and control of pollution; development of Illinois' energy resources, including coal development; administration of the State's parks and conservation areas; promotion of outdoor recreational programs; and services to promote the development of programs for the arts and humanities.
540	Debt service-principal	Expenditures for the retirement of principal of general and special obligation bonds sold by the State and other obligations	Principal repayment of account numbers 242 and 245
545	Debt service-interest	Expenditures for the payment of interest of general and special obligation bonds sold by the State and other obligations.	Interest repayment of account numbers 242 and 245.

EXPENDITURES (Cont'd)
GOVERNMENTAL FUNDS

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
550	Capital outlays	Expenditures which primarily result in the acquisition or addition to fixed assets.	Construction or acquisition of land, equipment, buildings and the rehabilitation of improvement of all such fixed assets.
552	Intergovernmental	Expenditures to other governments including Federal and units of local governments.	Grants to units of local governments.

OTHER SOURCES AND USES OF FINANCING RESOURCES
GOVERNMENTAL FUNDS

565	Transfers-in	Transfers from one primary government fund to another primary government fund which are recurring fund are recurring and/or routine.	Federal grant receipts passed from one primary government fund to another primary government
570	Transfers-out	Recurring and/or routine transfers to one primary government fund from another primary government fund.	Federal grant payments to a primary government fund made by a primary government fund.
575	Proceeds from general and special obligation bond issues	Funds received from the issuance of general and special obligation bonds.	General and special obligation bond proceeds.
577	Proceeds from general and special obligation refunding bond issues	Funds received from the issuance of general and special obligation refunding bonds.	General and special obligation refunding bond proceeds.
578	Proceeds from capital lease financing	The asset value of capitalized assets acquired through a lease agreement during the current fiscal year.	Capital leased assets, installment purchases

OTHER SOURCES AND USES OF FINANCING RESOURCES (Cont'd)
GOVERNMENTAL FUNDS

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
579	Payment to refunded bond escrow agent	Proceeds received from a refunding bond issuance held in escrow for bond agent.	Refunded bond proceeds paid to the bond escrow year.
580	Proceeds of certificate of participation	Monies received from issuance of certificates of participation	Certificate of Participation
581	Other financing sources	Other funds received from non-revenue sources.	Proceeds from other long-term obligations.
583	Other financing uses	Other charges for non-expenditure uses.	Payments for other non-expenditure obligations.
585	Net other sources (uses) of financial resources	Accounts 565, 575, 577, 578, 580 and 581, less accounts 570, 579, 583.	N/A
592	Cumulative effect on prior years for change in accounting principles	Net increase or decrease due to prior year's change in accounting principles.	No examples currently available.

REVENUES/EXPENSES
PROPRIETARY FUNDS

605	Charges for sales and services	All monies received for merchandise sold or services rendered.	Sale of merchandise; sale of crafts; commissary sales; service fees; tolls; registration fees; examination and admission fees; annual fees; applicationfees; development and financing fees; workshop fees; charges to user agencies; and fees charged for air transportation.

REVENUES/EXPENSES (Cont'd)
PROPRIETARY FUNDS

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
610	Other Contributions	Contributions not elsewhere classified.	Local government health insurance payments.
615	Interest and other investment income	Earnings from operating activities of State funds and changes in the fair value of investments.	Investment income and interest earned on program loans.
616	Net appreciation (depreciation) in fair value of investments	Change in fair value of Investments, including realized gains and losses.	Pension Fund investments.
617	Investment expense	Investment management and custodial fees and all other significant investment related costs.	Pension management and custodial fees only.
620	Federal government, operating	Monies received from the federal government, either directly or in-directly, in the form of contracts.	Contracts from the federal government not including grant assistance.
625	Other revenues	All monies received from various operating sources that have not been previously listed, including, but not limited to, other grants and contracts, recovery of indirect costs and other sources.	Donations; gifts; bequests; reimbursementsfrom insurance companies; salary and benefit reimbursements.

REVENUES/EXPENSES (Cont'd)
PROPRIETARY FUNDS

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
635	Cost of sales and services	The invoice and such other costs pertaining to the item sold or the services rendered, including direct and indirect costs.	Purchases; freight costs; transportation in; direct material and labor costs; factory overhead costs; salaries and other related direct costs
640	Benefit payments and refunds	Benefit payments and refunds related to the operation of retirement systems and similar activities.	Pension benefit payments and refunds.
645	Prizes and claims	Prizes and claims related to the operation of the State lottery and similar activities.	Lottery prizes and claims.
650	Interest	Charges for the use of money or capital.	Interest on outstanding revenue bonds and notes payable.
655	Depreciation	The portion of cost of a fixed asset which is charged as an expense during a particular period due to the expiration of the service life attributable to wear and tear, the deterioration, action of physical elements inadequacy and obsolescence.	Depreciation expense.
660	General and administrative	All costs not directly or indirectly related to an item sold or a service rendered, and not chargeable to another expense account.	Office salaries; legal and professional services; insurance; office supplies.
665	Other expenses	All operating costs that have not been previously listed.	Bad debt expense; indirect expenses.

REVENUES/EXPENSES (Cont'd)
PROPRIETARY, FUNDS

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
673	Interest and invest-income, nonoperating	Earnings from investments of State Funds in nonoperating activities and changes in the fair value of investments.	Investment income and interest on monies
674	Interest expense, nonoperating	Charges for the use of money which is not part of operating activities.	Interest on notes payable
675	Other nonoperating revenues	Monies received from various nonoperating sources.	Rental income and gains on disposal of property, plant and equipment not related to operations of the fund.
676	Other nonoperating expenses	All nonoperating costs of the organization.	Losses related to disposal of property, plant and equipment not related to operations of the fund.
677	Federal government, nonperating revenue	Monies received from the federal government in the form of grants.	Grants from the federal government
679	Transfers-in	Recurring and/or routine transfers from one primary government fund to another primary government fund .	Federal grant receipts passed from one primary government agency to another primary government agency.
682	Transfers-out	Recurring and/or routine transfers to one primary government fund from another primary govern-ment fund.	Federal grant payments to a primary government agency made by a primary government agency.
691	Cumulative effect on prior years for change in accounting principle	Net increase or decrease due to prior year's in accounting principle.	The portion of depreciation ex-pense included in account 655 which is for fixed assets acquir-ed by capital grants that reduce contributed capital.

STATEMENT OF CASH FLOWS, PROPRIETARY FUNDS

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
901	Cash received from sales and services	Cash inflows from sales of goods or services. Receipts from collection of accounts receivable, short- and long-term notes receivable from customer sales. (Operating Statement charges for sales and services plus beginning receivables balance less ending receivables balance).	Cash monies received for sale of merchandise; sale of crafts; commissary sales; service fees; tolls; registration fees; examination and admission fees; annual fees; application fees; development and financing fees; workshop fees; and charges to user agencies.
904	Cash payments to suppliers for goods and services	Cash outflows to acquire materials for providing services and goods for resale, including principal payments on accounts payable and both short- and long-term notes payable to suppliers for those materials or goods.	Purchases, freight costs; transportation-in; direct materials cost; and factory overhead costs.
906	Cash payment to employees for services	Cash outflows to employees for services rendered.	Labor costs and salaries.
907	Cash payment for lottery prizes	Cash outflow for lottery prize winners	No example
908	Cash receipts for other operating activities	All other cash receipts that do not result from transactions defined as capital and related financing, non-capital financing, or investing activities. This includes "program loans" made and collected as part of a governmental program, for example, low-income housing mortgages or student loans.	Low-income housing mortgages; student loans; reimbursements by other funds of operating transactions; low-income housing mortgage receipts; student loan receipts.

STATEMENT OF CASH FLOWS, PROPRIETARY FUNDS (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
909	Cash payments for other operating activities	All other cash payments that do not result from transactions defined as capital and related financing, non-capital financing or, investing activities.	Payments for contractual services, commodities, EDP supplies, utilities, gasoline; Fines, fees or penalties.
915	Proceeds from borrowing, net of bond issuance costs	Net proceeds received from the issuance of bonds, notes and other short and long-term borrowing not clearly attributable to acquisition, construction or improvement of capital assets	Proceeds on bond issued to finance a loan program
916	Principal paid on borrowing	Principal payments to lenders and other creditors on amounts borrowed or credit extended for purposes other than acquiring, constructing or improving capital assets	Principal paid on bonds issued to finance a loan program
917	Interest paid on borrowing	Interest payments to lenders and other creditors on amounts borrowed or credit extended for purposes other than acquiring, constructing or improving capital assets	Interest paid on bonds issued to finance a loan program
920	Operating grants received	Receipts on grants or subsidies except (1) those specifically restricted for capital purposes and (2) those for specific activities that are considered to be operating activities of the grantor government.	Grants or subsidies received to finance operating deficits.
921	Operating grants paid	Payments on grants or subsidies except (1) those specifically restricted for capital purposes and (2) those for specific activities that are considered to be operating activities of the grantor government.	Grants or subsidies provided to finance operating deficits.

STATEMENT OF CASH FLOWS, PROPRIETARY FUNDS (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
923	Transfers-in from other funds	Cash received from other funds, except for quasi-external operating transactions.	Grant receipts from another State agency to include pass through of Federal grant programs; recurring statutory authorized transfers.
926	Transfers-out to other funds	Cash paid to other funds, except for quasi-external operating transactions.	Grant receipts to another State agency to include pass through of Federal grant programs; recurring statutory authorized transfers.
930	Other non capital financing activities	All other cash receipts (payments) that do not result from transactions defined as operating activities, capital and related financing activities, or investing activities.	Taxes and other sources collected and not restricted for capital purposes.
934	Proceeds from capital debt incurred, net of bond issuance costs	Cash inflow from issuance of revenue bonds clearly attributable to the acquisition, construction, or improvement of a capital assets.	Capital improvement bonds.
935	Acquisition and construction of capital assets	Payments to acquire, construct, or improve capital assets.	Construction or acquisition of land, equipment, buildings, and the rehabilitation or improvement of all such assets.
936	Principal paid on capital debt	Repayments of amounts borrowed specifically to acquire, construct, or improve capital assets.	Repayment of the principal portion of revenue bonds.
937	Interest paid on - capital debt	Cash payments to lenders and other creditors for interest directly related to acquiring, constructing, or improving capital assets.	Repayment of interest portion of revenue bonds.

STATEMENT OF CASH FLOWS, PROPRIETARY FUNDS (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
938	Proceeds from sale of equipment	Receipts from sales of capital assets.	Cash receipts from sales of equipment.
939	Other capital and related financing activities	Receipts from contributions made by other funds, governance, organizations, or individuals for the specific purpose of defraying costs of acquiring, constructing or improving capital assets.	Capital grants; cash payments on time pay arrangements for equipment purchases and mortgages.
941	Purchase of investment securities	Cash outflows to acquire debt equity instruments.	Purchase of investments.
944	Proceeds from sale and maturities of investment securities	Cash receipts from sales of equity instruments and maturities of debt instruments.	Sales and maturities of investments.
945	Interest and dividends on investments	Cash received as returns on loans (except program loans), debt instruments of other entities, equity securities, and cash management or investment pools. Also changes in fair value of investments.	Interest and dividends on assets held for investment purposes.
948	Cash & Cash equivalent at beginning of year	Cash and cash equivalent reported on the SCO-526 in previous years.	The amount reported in Account 105 in the previous year.
949	Cash & Cash equivalent at end of year	Cash and cash equivalent reported on the SCO-526 for the current year.	The amount reported in Account 105.
950	Operating income (loss)	The amount of operating income (loss) per the operating statement.	Operating income (loss).

STATEMENT OF CASH FLOWS, PROPRIETARY FUNDS (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
951	Depreciation	The portion of cost of a capital asset which is charged as an expense during a particular period due to the expiration of the service life attributable to wear and tear, the deterioration, action of physical elements, inadequacy, and obsolescence.	Depreciation expense.
952	Provision for uncollectible accounts	That portion of receivables estimated not to be collectible. The balance in this account is reported as a deduction from other receivables to indicate net other receivables.	Estimated uncollectibles.
953	Amortization (accretion)	The portion of the cost of capitalized bond issuance costs or other intangible asset that has been expensed during a particular period and is considered part of the funds operating activity	Amortization of bond issuance costs, bond premium or discounts amortized, or current year accreted portion of capital appreciation bonds
954	Noncash expenses	Expenses (other than depreciation, provision for uncollectible accounts and amortization "accretion" shown as operating activity in which no cash is exchanged	
955	(Increase) decrease in accounts receivable	The change in the amount owed to the fund from last year.	This year's account receivable less last year's account receivable.
956	(Increase) decrease in intergovernmental receivables	The change in the amount of intergovernmental receivable from last year	This year's intergovernmental receivable less last year's intergovernmental receivable
957	(Increase) decrease in due from other funds	The change in the amount due from other funds from last year.	This year's due from other funds less last year's due from other funds.

STATEMENT OF CASH FLOWS, PROPRIETARY FUNDS (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
958	(Increase) decrease in due from primary government	The change in the amount due from the primary government receivable from last year	This year's due from the primary government receivable less last year's due from the primary government receivable
959	(Increase) decrease in due from component units	The change in the amount due from component units receivable from last year	This year's due from component receivable less last year's due from component units receivable
960	(Increase) decrease in inventory	The change in the amount of inventory from last year.	This year's inventory less last year's inventory.
961	(Increase) decrease in prepaid expenses	The change in the amount of prepaid expenses from last year.	This year's prepaid expenses less last year's prepaid expenses.
962	(Increase) decrease in accounts payable and accrued liabilities	The change in the amount of accounts payable and accrued liabilities from last year.	This year's accounts payable and accrued liabilities less last year's accounts payable and accrued liabilities.
963	(Increase) decrease in intergovernmental payable	The change in the amount of inter-governmental payable from last year.	This year's intergovernmental payable less last year's intergovernmental payable.
964	(Increase) decrease in due to other funds	The change in the amount of due to other funds from last year.	This year's due to other funds less last year's due to other funds
965	(Increase) decrease in due to primary government	The change in the amount due to primary government payable from last year	This year's due to the primary government payable less last year's due to the primary government payable

STATEMENT OF CASH FLOWS, PROPRIETARY FUNDS (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
966	(Increase) decrease in due to component units	The change in the amount due to component units payable from last year	This year's due to component units payable less last year's due to component units payable
967	(Increase) decrease in deferred revenues	The change in the amount of deferred revenues from last year.	This year's deferred revenues less last year's deferred revenues.
968	(Increase) decrease in other liabilities	The change in the amount of other liabilities from last year.	This year's other liabilities less last year's other liabilities.
969	(Increase) decrease in liabilities payable from restricted assets	The change in the amount of liabilities payable from restricted assets from last year.	This year's liabilities payable from restricted assets less last year's liabilities payable from restricted assets.
970	Other	The change in current assets or liabilities not elsewhere classified	N/A
971	Total adjustments	Total of amounts entered in accounts 951 through 970	N/A
972	Net cash provided by operating activities	Sum of account 950 plus (minus) account 971.	This balance must also equal the amount shown in account 910.
975	Mortgages (initial year) fair market value	The fair market value at June 30 of any mortgages entered into during the current fiscal year.	Fair market value of an office building purchased in which a mortgage was obtained for the purchase.
976	Mortgages (initial year) cash receipts (disbursements)	Current year disbursements for mortgages entered into during the current fiscal year.	Acutal amount of cash disbursed from mortgages entered into during the current fiscal year.

STATEMENT OF CASH FLOWS, PROPRIETARY FUNDS (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
977	Capital leases (initial year) fair market value	The fair market value at June 30 of any capital leases entered into during the current fiscal year.	Fair market value of any capital leases entered into such as leases for computer hardware, copiers, vehicles, etc.
978	Capital leases (initial year) cash receipts (disbursements)	Current year disbursements for the acquisition of capital leases entered into during the current fiscal year.	Actual amount of cash disbursed for leases that were capitalized for the acquisition of computer hardware, copiers, vehicles, etc.
979	Installment purchases (initial year) fair market value	The fair market value at June 30 of any installment purchases entered into during the current fiscal year.	Fair market value of any installment purchase agreements entered into such as vehicles, buildings, etc.
980	Installment purchases (initial year) cash receipts (disbursements)	Current yeat disbursements for installment purchases entered into during the current fiscal year.	Actual amount of cash disbursed for assets acquired by installment purchase agreements such as vehicles, buildings, etc.
981	Transfer of assets to/from other State funds fair market value	The fair market value of any assets transferred (to) from other state funds during current fiscal year.	Fair market value of assets such as furniture, office equipment, etc. transferred (to)from other state funds.
983	Donated assets, fair market value	The fair market value of any donated assets received during the current fiscal year.	Fair market value of any donated assets such as paintings, historical treasures, etc. received during the current fiscal year.
985	Other fair market value	The fair market value of any other noncash items received or obtained during the current fiscal year.	N/A
986	Other cash receipts (disbursements)	Current year disbursements for any noncash items included in account 985 during the current fiscal year.	N/A

STATEMENT OF CASH FLOWS, PROPRIETARY FUNDS (Cont'd)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
987	Change in fair market value of investments	Change in the fair market value of investments from June 30, PY to June 30, CY.	N/A
		STATEMENT OF CHANGES IN NET ASSESTS FOR NON-AGENCY FIDUCIARY FUNDS	
1008	Employer contrib - utions	Contributions received from employees	State of Illinois contributions for employees
1009	Member contributions	Contributions received from members	Teachers contributions withheld from salary
1010	Other contributions	Contributions received from other sources	No example
1013	Participant deposits	Deposits received from Participants' of an external investment pool	Illinois funds (IPTIP) deposits
1015	Interest and other investment income	Interest and dividends received on investments	Interest/Dividends
1016	Net appreciation (depreciation) of investments	Changes in fair value of investments from prior fiscal year to current fiscal year	Realized/unrealized gains on investments
1017	Investment expense	Expenses related to investing activities	Brokerage fees
1025	Other	Miscellaneous income	Rent income
1040	Benefit payments and refunds	Payments made to members	Retirement/death/disability benefits/refunds
1045	Participant with-drawals	Payments made to Participants of an external investment pool	Payments made to deferred prize winners
1050	Interest expense	Interest paid on borrowing	Bond interest

STATEMENT OF CHANGES IN NET ASSESTS
FOR NON-AGENCY FIDUCIARY FUNDS

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
1052	Distribution to pool investors	Distributions to external investment pool investors	Illinois Fund distributions
1055	Depreciation	Depreciation expense for Capital Assets	Depreciation on equipment owned by entity
1060	General and administrative	Normal expenses in operating fund	Personnel costs
1065	Other	Miscellaneous costs of operating fund	No example

ESTABLISHING NEW BOND ISSUES ON THE COMPTROLLER'S RECORDS

The Comptroller's Office is required to maintain current records of the outstanding general and special obligation bonded indebtedness of the State. To meet this requirement, the Comptroller's Office must receive the following specific information for each new bond issue from the Bureau of the Budget:

1. A copy of the bond resolution/order.

2. A copy of the official bid awarded.

3. A copy of the prospectus/official statement and, where applicable,

4. A copy of the Notice of Sale.

5. For refunding bond issues only, information showing arithmetic and economic gains and/or losses, must be attached. This information is available from the issuing agency's bond council.

Upon receiving the preceding information, the Comptroller and Treasurer must then compute a maturity schedule for each new issue.

All required information should be sent to the following address:

Office of the Comptroller
Financial Reporting -Bonded Indebtedness
325 West Adams Street
Springfield, Illinois 62704-1858

TRANSACTION REPORTING - PERIODIC PAYMENT OF PRINCIPAL AND INTEREST

The Treasurer will be responsible for all transaction reporting concerning general obligation bonds. The trustee, appointed by the Bureau of the Budget, of the special obligation bond accounts will be responsible for the applicable transaction reporting.

Transaction reporting is concerned only with redemption of principal and/or payment of interest. Form C-08, "Notice of Payment of Bond Interest and/or Principal" (Exhibit 31.30.20-A), is to be used for the reporting of both types of transactions. When reporting payments for more than one bond issue, a separate form must be submitted for each bond issue. The form should be prepared and submitted by the Treasurer on the date that the voucher is processed for payment. In lieu of Form C-08, the Treasurer may submit a copy of the debt service voucher with an attached list of the bond issues for which payment is requested.

Early redemption of principal should be reported on the form "Notice of Payment of Bond Interest and/or Principal" and an adjusted "Bond Interest and Redemption Schedule" (C-05) should be attached to the form.

All forms and schedules should be sent to the following address:

Office of the Comptroller
Financial Reporting - Bonded Indebtedness
325 West Adams Street
Springfield, Illinois 62704-1858

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 Form C-05 "Bond Interest and Redemption Schedule" (Exhibit 31.30.10-A).

4. For refunding bonds only, completed Form C-31, or equivalent information as provided by issuing agency.

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 Form C-05 "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 or advanced refunding debt issue (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.

(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.

REFERENCE

(19) Enter telephone number of person submitting the form.

(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)

(1) Is this issue a New Bond _____ or Existing Bond after Current or Advanced Refunding Debt ____

(2) Is this bond issue a Fixed Rate____ or Variable Rate _____

(3) Series Series A of March XX, 2000

(4) Issued By Illinois Housing Development Authority

(5) Issue Date March 1, 2000 Total or Original Issue (6) $9,449,000

(7) Purpose of Issue To Finance Senior Housing Development

(8) Denomination(s) of Bonds $5,000

(9) Maturity Date March 01, 2032

(10) Date of Delivery March 30, 2000

First Principal Payment Date March 01, 2002 (11)
Last Principal Payment Date March 01, 2032 (12)

First Interest Payment Date September 01, 2000 (13)
Last Interest Payment Date March 01, 2032 (14)

CHECKLIST (15)

[x] A copy of the Prospectus/Officical Statement.

[x] A copy of the Notice of Sale, where available.

[ ] If applicable, completed Form C-31 or equivalent information as provided by issuing agency.

The preceding documents should be sent with a completed "Bond Interest and Redemption Schedule."

By (16) _____

Title (17) _____

Date (18) _____

Telephone Number (19) _____

Bond Interest and Redemption Schedule

STATE OF ILLINOIS (Use supplemental page(s) as necessary)

Maturity Schedule as of March 30, 2000 (20)

(21) Principal Interest Payment Dates	(22) Coupon Rate %	(23) Principal To Be Redeemed	(24) Interest Due
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)

Bond Interest and Redemption Schedule

STATE OF ILLINOIS (Use supplemental page(s) as necessary)

Is this issue a New Bond _____ or Existing Bond after Current or Advanced Refunding Debt ____

Is this bond issue a Fixed Rate____ or Variable Rate _____

Series _____

Issued By _____

Issue Date _____ Total or Original Issue _____

Purpose of Issue _____

Denomination(s) of Bonds _____

Maturity Date _____

Date of Delivery _____

First Principal Payment Date _____
Last Principal Payment Date _____

First Interest Payment Date _____
Last Interest Payment Date _____

CHECKLIST

☐ A copy of the Prospectus/Officical Statement.

☐ A copy of the Notice of Sale, where available.

☐ If applicable, completed Form C-31 or equivalent information as provided by issuing agency.

The preceding documents should be sent with a completed "Bond Interest and Redemption Schedule."

By _____

Title _____

Date _____

Telephone Number _____

Exhibit 31.30.10-B1

(04-001)

Bond Interest and Redemption Schedule

STATE OF ILLINOIS (Use supplemental page(s) as necessary)

Maturity Schedule as of _____

Principal Interest Payment Dates	Coupon Rate %	Principal To Be Redeemed	Interest Due

Totals $ _____ $ _____

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 C-05 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 C-08 with the reference numbers included.

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.

Exhibit 31.30.20-A
(00-001)

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_____

Exhibit 31.30.20-B
(04-001)

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, 2001 Paid On (8) October 1, 2001

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, 2001

Telephone Number (14) 312-999-7007

Date Trustee Statement Received (15) Nov. 1, 2001

CONTENTS OF ANNUAL REPORT

Report Title: Report of Bonded Indebtedness and Long-Term Obligations of the State of Illinois.

Purpose: This report will be issued at the end of the fiscal year (or on an as needed basis) to provide a total dollar amount of outstanding bonded indebtedness of the State of Illinois and all State agencies.

Distribution:
Comptroller's Office
Treasurer's Office
Bureau of the Budget
Auditor General
Attorney General
Secretary of State
Governor
Lieutenant Governor
General Assembly Members
Entities Issuing Debt
Agency Chief Fiscal Officers
Other Interested Institutions or Individuals

GENERAL AND SPECIAL OBLIGATION BONDS

EXHIBIT I - Recap of General and Special Obligation Indebtedness (amounts expressed in thousands) (See Exhibit 31.40.10-A)

REFERENCE	CONTENT
(1)	Classification of bond issue.
(2)	Statutory reference.
(3)	Bonds authorized.
(4)	Bonds authorized but unissued.
(5)	Bonds issued.
(6)	Bonds outstanding as of the date of the report.

EXHIBIT II - Summary of Authorized General and Special Obligation Indebtedness (amounts expressed in thousands) (See Exhibit 31.40.10-B)

REFERENCE	CONTENT
(1)	Purpose of bond issue.
(2)	Bonds authorized as allocated per statute.
(3)	Bonds issued as allocated per statute.
(4)	Bonds authorized but unissued as allocated per statute.

EXHIBIT III - General and Special Obligation Bond Issues (amounts expressed in thousands) (See Exhibit 31.40.10-C)

REFERENCE	CONTENT
(1)	Classification of bond issue.
(2)	Bond series.
(3)	Date of issue.
(4)	Date of maturity (date last bond principal is to be redeemed).
(5)	Range of interest rates for each issue from lowest rate to highest rate over the life of the bond issue.

REFERENCE	CONTENT
(6)	Amount of original issue.
(7)	Outstanding principal as of the report date.
(8)	Interest to be paid for the remaining life of the bond (based on current effective maturity schedule).

REVENUE BONDS

EXHIBIT IV - Recap of Revenue Bond Indebtedness and Certain Other Long-Term Obligations (amounts expressed in thousands) (See Exhibit 31.40.10-D)

REFERENCE	CONTENT
(1)	Classification of bond issue.
(2)	Agency issuing bonds.
(3)	Authorized bond issues (unlimited, restricted or fixed amounts as described in the Illinois Revised Statutes).
(4)	Bonds issued by each agency (includes advance refunded and defeased bonds).
(5)	Outstanding principal for each agency as of the report date (includes advance refunded and defeased bonds).
(6)	Advance refunded and defeased bonds for each agency as of the report date.
(7)	Outstanding principal for each agency net of advance refunded and defeased bonds. This amount should total (5) less (6).

EXHIBIT V - Summary of Revenue Bond Issues by Agency (amounts expressed in thousands) (See Exhibit 31.40.10-E)

REFERENCE	CONTENT
(1)	Classification of bond issue.
(2)	Agency issuing bonds.
(3)	Bond series.
(4)	Date of issue.
(5)	Date of maturity (date last bond principal is to be redeemed).
(6)	Range of interest rates for each issue from lowest rate to highest rate over the life of the bond issue.
(7)	Amount of original issue.
(8)	Outstanding principal as of the report date.
(9)	Interest to be paid for the remaining life of the bond (based on current effective maturity schedule Interest rate in effect at June 30 on variable interest bonds should be used to determine the bonds future interest payments.

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

PURPOSE

The purpose of the Schedule of Footnote Disclosure of Current and Advance Refunding Debt form C-31 (Exhibit 31.45.10-A) is to collect refunding debt information to calculate disclosures required by the Governmental Accounting Standards Board (GASB)Statement 7, Statement 23 and Statement 34..

The form is to be completed at the time the agency issues refunding debt and sent to the Comptroller's Office. Upon completion of the calculation of required disclosure information by the Comptroller's Office, the agency will receive the proper footnote disclosures in addition to supporting schedules. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

Form C-31 collects information that is used to calculate the disclosures required by GASB Statement 7, Statement 23 and Statement 34 for current and advance refundings resulting in defeasance of debt. Refundings involve the issuance of new debt whose proceeds are used to repay old (previously issued) debt. In a current refunding, the proceeds of the new debt are used to repay the old debt immediately. However, in an advance refunding, the new debt proceeds are placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time. An in-substance defeasance occurs when debt is considered defeased for accounting and financial reporting purposes. To qualify as an in-substance defeasance, the debtor irrevocably places cash or other assets with an escrow agent in a trust to be used solely for satisfying scheduled payments of both interest and principal of the defeased debt, and the possibility that the debtor will be required to make future payments on the debt is remote.

GASB Statement 7 requires a general description of the advance refunding transactions, regardless of where the debt is reported (i.e. governmental activities, business-type activities or component units). At a minimum, the disclosures should include (a) the difference between the cash flows required to service the old debt and the cash flows required to service the new debt and complete the refunding (the arithmetic gain or loss) and (b) the economic gain or loss resulting from the transaction. If variable rate debt has been issued to refund fixed rate debt, additional disclosures should be made for the range of potential savings based on the variable rate debt maximum and minimum interest rates.

When measuring the difference between the two cash flows, additional cash used to complete the refunding paid from resources other than the proceeds of the new debt should be added to the new debt cash flows. Accrued interest received at the debt issuance date should be excluded from the new debt cash flows.

The economic gain or loss is the difference between the present value of the old debt service requirements and the present value of the new debt service requirements adjusted for additional cash paid and accrued interest received as discussed above. However, the new debt service requirements must be discounted at the effective interest rate which produces a present value equal to the proceeds of the new debt (including accrued interest) net of any premiums or discounts and any underwriting spread and issuance costs that are not recoverable through escrow account earnings.

GASB Statement 7 also requires the disclosure of the accounting gain or loss, as computed by APB Opinion 26 for university funds (component unit). This gain or loss should be expensed during the period in which the refunding occurred.

GASB Statement 23 amended Statement 7 to require all advance refunding disclosures to be made for current refundings by proprietary funds (business-type activity). In addition, Statement 23 requires the calculation of the difference between the reacquisition price and the net carrying amount of the old debt to be deferred and amortized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. On the balance sheet, this deferred amount should be reported as a deduction from or an addition to the new debt liability.

GASB Statement 34 subsequently amended both Statement 7 and Statement 23 to include general and special obligation debt for primary government activity (governmental activities).

The reacquisition price is the amount required to repay previously issued debt in the refunding transaction. In a current refunding, this includes principal of the old debt, any call premium and any interest of the old debt which is to be repaid by the new debt proceeds. In an advance refunding, it is the amount placed in escrow that, together with interest earnings, is necessary to pay interest and principal on the old debt and any call premium. The net carrying amount is the amount due at maturity, adjusted for any unamortized premium or discount or issuance costs related to the old debt.

In addition to these disclosures which are made in the year of the refunding, in all periods following the current or advance refunding for which debt defeased in-substance remains outstanding, the outstanding debt should be disclosed in the footnotes.

INSTRUCTIONS

Form C-31 must be completed at the time refunding bonds are issued by an agency. The completion of this form will enable the Comptroller's Office to calculate the required refunding disclosures to be included in the agency's and the State's annual financial statements. All amounts should be entered to the nearest dollar.

Information provided by the issuing agency may be substituted for Form C-31 providing it contains all the information required by Form C-31.

The form is divided into three parts. Part I is used to collect information for calculating the arithmetic and economic gain or loss for current or advance refunding bonds issued by all fund types. Debt service requirements schedules for the old debt, including call premiums, and the new debt should also be submitted. Part II is used to calculate the accounting gain or loss based on APB 26 for all current or advance refunding bonds issued which will be included in the financial statements. Part III is used to calculate the difference between the reacquisition price and the net carrying amount of the old debt for advance or current refunding bonds issued. This amount should be deferred and amortized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. This deferred amount should be reported as a deduction from or an addition to the new debt liability.

CONTENTS

Refer to Exhibit 31.50.10-B.

REFERENCE	CONTENTS
(1)	Enter the date of the refunding for which the form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
	Part I
(4)	Enter the bond series which is refunding the old debt. (e.g. Series 2002-A)
(5)	Enter the old debt bond series which are being refunded. This also includes bond series which are only being partially refunded.

REFERENCE	CONTENTS
(6)	Enter the total principal amount of the new debt.
(7)	Enter the principal amount of the new debt which is being used for the refunding. (Note: If the new debt is used for refunding and current projects, then the new debt service requirements, issuance costs, accrued interest, etc. will need to be prorated between the amount used for refunding and the amount used for current projects. If the new debt is only used for refunding and to set up debt service reserve fund, then no proration of amounts is necessary.)
(8)	Enter the amount of original issue discount of the new debt, if applicable.
(9)	Enter the amount of accrued interest received on the new debt, if applicable.
(10)	For new debt, enter issuance costs or underwriter's discount that are not recoverable through escrow account earnings. Issuance costs include insurance costs, financing costs, and other related costs.
(11)	Enter the various uses of the new debt proceeds. Examples include the escrow payment used to refund the old debt, amounts used to set up a debt service reserve account for the new debt, accrued interest on the new debt, and amounts used for current projects.
(12)	Enter the amount of additional funds provided by the agency to complete the refunding.
	Part II
(13)	Enter the principal amount of the old debt.
(14)	Enter the accrued interest on the old debt which has been recorded on the agency's internal records.
(15)	Enter the costs of issuance for the new debt.
(16)	Enter the amount used to set up a debt service account for the new debt.
(17)	Enter the amount of the original issue discount for the new debt.

REFERENCE	CONTENTS
(18)	Enter the amount of proceeds used for current projects.
(19)	Enter the unamortized premium on the old debt.
(20)	If the sum of the credits is greater than the sum of the debits, then enter the amount of the loss on the refunding of the old debt. This amount should be recorded on the agency's financial statements.
(21)	Enter the principal amount of the new debt.
(22)	Enter the accrued interest on the new debt.
(23)	Enter the amount of original issue premium for the new debt.
(24)	Enter the unamortized discount on the old debt.
(25)	Enter the unamortized issuance costs of the old debt.
(26)	Enter the amount of additional funds provided by the agency to complete the refunding.
(27)	If the sum of the credits is less than the sum of the debits, then enter the amount of the gain on the refunding of the old debt. This amount should be recorded on the agency's financial statements.
	Part III
(28)	For current refundings, enter the principal amount of the old debt.
(29)	For current refundings, enter the call premium to be paid on the old debt.
(30)	For current refundings, enter the interest on the old debt which is to be paid by the proceeds of the new debt.
(31)	Enter the total of (28), (29), and (30).
(32)	For advance refundings, enter the amount of funds required to be deposited in an escrow fund to refund the old debt.

REFERENCE	CONTENTS
(33)	Enter the amount of old debt outstanding.
(34)	Enter the amount of unamortized issuance costs for the old debt, if applicable.
(35)	Enter the amount of unamortized premium for the old debt, if applicable.
(36)	Enter the amounts of unamortized discount for the old debt, if possible.
(37)	Enter the total of (33), (34), (35), and (36).
(38)	Enter the difference between (31) or (32) (depending on the type of refunding) and (37). This is the amount which should be deferred and amortized as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. In addition, this amount should be reported on the balance sheet as a deduction from or an addition to the new debt liability.

Schedule of Footnote Disclosure of Current and Advance Refunding Debt

Date_____ Agency _____ ☐☐☐

(Amounts expressed in dollars.)

Part I. Information needed to calculate the arithmetic and economic gain or loss for current or advance refunding bonds. Issued by all fund types.

a. Refunding bond series for which this form is being completed. _____

b. Old debt series (or partial series) which is being refunded. 1) _____

2) _____

c. Principal amount of the new debt. _____

d. Principal amount of the new debt which is used for the refunding. (Note: If the new debt is used for refunding and current projects, the new debt service and all costs associated with the new debt must be prorated.) _____

e. Amount of original issue discount of the new debt. _____

f. Accrued interest received on the new debt. _____

g. Costs not recoverable through escrow earnings:

1. Costs of issuances of new debt. _____

2. Underwriter's discount. _____

h. Uses of proceeds:

1. Escrow payment for refunded bonds. _____

2. Debt service reserve account for new debt. _____

3. Accrued interest on new debt. _____

4. Current projects. _____

5. Other. (explain)_____ _____

i. Additional funds provided by the agency. _____

j. Copy of the debt service requirements for the old debt (including call premiums) and for the new Debt. (Attach Schedules.)

Schedule of Footnote Disclosure of Current and advance Refunding Debt

Date_____ Agency _____ | | | |

(Amounts expressed in dollars.)

Part II. Journal entry used to calculate the accounting gain or loss based on APB 26 for advance refunding bonds issued.

		Debits	Credits
a.	Principal amount of old debt.		
b.	Accrued interest on the old debt.		
c.	Costs of Issuance for the new debt.		
d.	Debt service reserve account for the new debt.		
e.	Original issue discount for the new debt.		
f.	Amounts used for current projects.		
g.	Unamortized premium on the old debt.		
h.	Accounting loss on the refunding of the old debt.		
i.	Principal amount of the new debt.		
j.	Accrued interest on the new debt.		
k.	Original issue premium on the new debt.		
l.	Unamortized discount on the old debt.		
m.	Unamortized issuance costs of the old debt.		
n.	Additional funds provided by the agency.		
o.	Accounting gain on the refunding of the old debt.		

Note: Debits must equal Credits.

Schedule of Footnote Disclosure of Current and Advance Refunding Debt

Date_____ Agency_____ ☐☐☐

(Amounts expressed in dollars.)

Part III. Information needed to calculate the difference between the reacquisition price and the net carrying amount of the old debt for advance or current refunding bonds. This amount should be deferred and amortized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever, is shorter. In addition, the deferred amount should be reported on the balance sheet as a deduction from or an addition to the new debt liability.

Reacquisition Price:

a. Current Refunding -

1. Principal amount of the old debt. _____

2. Call premium on the old debt. _____

3. Interest on old debt. _____

Reacquisition Price. _____

b. Advance Refunding –

1. Funds required to be deposited in an escrow fund to refund the old debt. (Reacquisition Price) _____

Net Carrying Amount of the Old Debt:

a. Current and Advance Refunding –

1. Old debt outstanding. _____

2. Unamortized issuance costs for the old debt. _____

3. Unamortized premium for the old debt. _____

4. Unamortized discount for the old debt. _____

Net Carrying Amount of the Old Debt. _____

Deferred Amount on Refunding:

Difference between the Reacquisition Price and the Net Carrying Amount of the Old Debt. _____

Schedule of Footnote Disclosure of Current and Advance Refunding Debt

Date March 1, 20XX (1) Agency (2) Department ABC (3) 4 9 9

(Amounts expressed in dollars.)

Part I. Information needed to calculate the arithmetic and economic gain or loss for advance refunding bonds. Issued by all fund types.

a.	Refunding bond series for which this form is being completed.	Series 2002A (4)
b.	Old debt series (or partial series) which is being refunded.	1) Series 1992 (5)
		2) Series 1993A
c.	Principal amount of the new debt.	20,000,000 (6)
d.	Principal amount of the new debt which is used for the refunding. (Note: If the new debt is used for refunding and current projects, the new debt service and all costs associated with the new debt must be prorated.)	20,000,000 (7)
e.	Amount of original issue discount of the new debt.	1,000,000 (8)
f.	Accrued interest received on the new debt.	125,000 (9)
g.	Costs not recoverable through escrow earnings:	
	1. Costs of issuances of new debt.	125,036 (10)
	2. Underwriter's discount.	225,025
h.	Uses of proceeds:	
	1. Escrow payment for refunded bonds.	18,399,939 (11)
	2. Debt service reserve account for new debt.	1,750,000
	3. Accrued interest on new debt.	125,000
	4. Current projects.	
	5. Other. (explain) _____	
i.	Additional funds provided by the agency.	1,500,000 (12)

j. Copy of the debt service requirements for the old debt (including call premiums) and for the new Debt. (Attach Schedules.)

Schedule of Footnote Disclosure of Current and Advance Refunding Debt

Date March 1, 19XX (1) Agency (2) Department ABC (3) 4 9 9

(Amounts expressed in dollars.)

Part II. Journal entry used to calculate the accounting gain or loss based on APB 26 for advance refunding bonds.

		Debits		Credits	
a.	Principal amount of old debt.	21,000,000	(13)		
b.	Accrued interest on the old debt.	800,000	(14)		
c.	Costs of Issuance for the new debt.	350,061	(15)		
d.	Debt service reserve account for the new debt.	1,750,000	(16)		
e.	Original issue discount for the new debt.	1,000,000	(17)		
f.	Amounts used for current projects.		(18)		
g.	Unamortized premium on the old debt.		(19)		
h.	Accounting loss on the refunding of the old debt.		(20)		
i.	Principal amount of the new debt.			20,000,000	(21)
j.	Accrued interest on the new debt.			125,000	(22)
k.	Original issue premium on the debt.				(23)
l.	Unamortized discount on the old debt.			900,500	(24)
m.	Unamortized issuance costs of the old debt.			40,000	(25)
n,	Additional funds provided by the agency.			1,500,000	(26)
o.	Accounting gain on the refunding of the old debt.			2,334,561	(27)

Note: Debits must equal Credits.

Schedule of Footnote Disclosure of Current and Advance Refunding Debt

Date March 1, 20XX (1) Agency (2) Department ABC (3) 4 9 9

(Amounts expressed in dollars.)

Part III. Information needed to calculate the difference between the reacquisition price and the net carrying amount of the old debt for advance or current refunding bonds issued by proprietary funds. This amount should be deferred and amortized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever, is shorter. In addition, the deferred amount should be reported on the balance sheet as a deduction from or an addition to the new debt liability.

Reacquisition Price:

a. Current Refunding -

1. Principal amount of the old debt. _____ (28)

2. Call premium on the old debt. _____ (29)

3. Interest on old debt. _____ (30)

Reacquisition Price. _____ (31)

b. Advance Refunding –

1. Funds required to be deposited in an escrow fund to refund the old debt. (Reacquisition Price) _____ (32)

Net Carrying Amount of the Old Debt:

a. Current and Advance Refunding –

1. Old debt outstanding. _____ (33)

2. Unamortized issuance costs for the old debt. _____ (34)

3. Unamortized premium for the old debt. _____ (35)

4. Unamortized discount for the old debt. _____ (36)

Net Carrying Amount of the Old Debt. _____ (37)

Deferred Amount on Refunding:

Difference between the Reacquisition Price and the Net Carrying Amount of the Old Debt. _____ (38)

3. Purchases of real property except in those cases where there is not sufficient time to obtain a State warrant by a set closing date.

4. Employee check cashing and advances.

DISBURSEMENTS FROM IMPREST ACCOUNT

Disbursements from the imprest account can only be made if the proper reimbursing state appropriation line item has an adequate, unexpended balance to support the disbursement. The following documents, prepared in accordance with the rules of the Office of the Comptroller, are acceptable as authorization for the disbursements:

- Comptroller Approved State of Illinois Invoice-Voucher
- Vendor Invoices
- Comptroller Approved Travel Voucher
- Request to pay document-containing name of person to whom payment is made, the signature of the payee, the date of payment, purpose of expenditure, appropriation account code, detail expenditure object account code and amount of each account and the total amount of the disbursement

TAXPAYER REPORTING TO INTERNAL REVENUE SERVICE (AND FOREIGN GOVERNMENT, WHERE APPLICABLE)

The custodian of an imprest account is responsible for all required taxpayer reporting to the Internal Revenue Service (IRS) and foreign governments, where applicable, (e.g., IRS 1099 reportable payments) for the aggregate of the payments made from the imprest account.

Also, the Comptroller may delegate the employer reporting requirements (e.g., 941, W-2's, etc.) of Federal, state and foreign governments for employee earnings and withholdings made from the imprest account maintained in the operation of foreign offices. The delegation could apply to all employer Federal, state and foreign government reporting requirements as approved, and included, in the interagency agreement between the State Comptroller and the agency.

OBLIGATION REQUIREMENTS

In general, the contract obligation requirements for content and statutory compliance for regular payments to vendors will apply to imprest payments. Contracts or agreements which are to be paid from the imprest account that are in excess of $10,000 must be filed with the Comptroller within 15 days of execution*, and Professional or Artistic contracts in excess of $5,000 must be reduced to writing prior to the services being rendered.

Individual obligation will not be required for reimbursements to university central stores, university printing and similar cases involving intra-agency payments.

*NOTE: Contracts need not be filed with the Comptroller before payments are made from the imprest account. Contracts must be filed before the imprest account is reimbursed.

Individual purchases of $10,000 or less which are not pursuant to an ongoing contract may be paid without an obligation.

Permissible lease payments for real property must be supported by a filed and individually obligated lease.

COD's for imprest payments requiring individual obligation shall be completed in accordance with regular procedures, except as noted below:

a. The Vendor Identification Number(VIN) shall be the University Federal Employer Identification Number (FEIN) or approved Governmental Unit Code cited on the voucher.

b. The Vendor's Name and Address shall list on the top line the imprest account or bureau cited on the voucher. The seller's name and address shall be listed below.

c. The Description shall state that this is a reimbursement to an imprest account and shall describe the services.

(See Exhibit 15.20.10-A)

The general obligation rules of the Office of the Comptroller pertaining to amending and liquidating obligations shall apply to all obligations established against the imprest account.

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).

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". For items (11) and (16) provide the State agency and fund number from which the funds were received.
(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. For item (47) provide the State agency and fund number to which the funds were disbursed.
(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.

FILING REQUIREMENTS

The report is to be filed on a quarterly basis and should be received by 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.

Quarter 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 62704-1858

Exhibit 33.13.20-A
(04-001)

Report of Receipts and Disbursements
"Locally Held" Funds

Agency: _____ ☐☐☐ **Reporting Date:** ☐☐ ☐☐ ☐☐

Division: _____ **Basis of Accounting:** ☐ **Cash** ☐ **Accrual**

Fund: _____ ☐☐☐☐ ☐ **Modified Accrual**

Fiscal Year to Date
Round to Nearest Dollar

Receipts			**Disbursements**		
803	Bond Issue Proceeds	$	1100	Personal Services	$
806	Bond Operations		1160	Retirement	
824	Auxiliary Enterprises		1170	Social Security	
831	Federal Government		1180	Group Insurance	
843	Fines, Penalties, or Violations		1200	Contractual Services	
846	Fund Transfers-In		1290	Travel	
852	Investment Income		1298	Purchase of Investments	
855	License, Fees, or Registrations		1300	Commodities	
858	Local Illinois Governmental Units		1302	Printing	
861	Miscellaneous		1500	Equipment	
864	Other Illinois State Agency Grants		1600	Electronic Data Processing	
867	Other States		1700	Telecommunications	
870	Private Organizations or Individuals		1800	Operations of Automotive Equipment	
876	Rental Income		4400	Awards or Grants	
878	Repayment of Loans		4496	Boarding Out of State Wards	
882	Sale of Investments		6600	Permanent Improvements	
883	Sales & Services of Educational Dept.		7700	Transportation & Related Construction	
885	Student Fees		8800	Debt Service	
888	Subscription or Publication Sales		9900	Refunds	
Other - Specify:			9998	Cost of Sales	
	Total	$	9999	Fund Transfers-Out	
			Other - Specify:		
				Total	$

Information Summary

Cash on Hand and in Banks	$
Investments	
Total	$

Signature of Responsible Official | Date | Telephone Number

Exhibit 33.13.20-B
(04-001)

Report of Receipts and Disbursements
"Locally Held" Funds

Agency: (1) ☐☐☐ **Reporting Date:** ☐☐ ☐☐ ☐☐ (4)

Division: (2) **Basis of Accounting:** ☐ **Cash** ☐ **Accrual**

Fund: (3) ☐☐☐☐ ☐ **Modified Accrual** (5)

Fiscal Year to Date
Round to Nearest Dollar

Receipts				**Disbursements**			
803	Bond Issue Proceeds	$	(6)	1100	Personal Services	$	(27)
806	Bond Operations		(7)	1160	Retirement		(28)
824	Auxiliary Enterprises		(8)	1170	Social Security		(29)
831	Federal Government		(9)	1180	Group Insurance		(30)
843	Fines, Penalties, or Violations		(10)	1200	Contractual Services		(31)
846	Fund Transfers-In		(11)	1290	Travel		(32)
852	Investment Income		(12)	1298	Purchase of Investments		(33)
855	License, Fees, or Registrations		(13)	1300	Commodities		(34)
858	Local Illinois Governmental Units		(14)	1302	Printing		(35)
861	Miscellaneous		(15)	1500	Equipment		(36)
864	Other Illinois State Agency Grants		(16)	1600	Electronic Data Processing		(37)
867	Other States		(17)	1700	Telecommunications		(38)
870	Private Organizations or Individuals		(18)	1800	Operations of Automotive Equipment		(39)
876	Rental Income		(19)	4400	Awards or Grants		(40)
878	Repayment of Loans		(20)	4496	Boarding Out of State Wards		(41)
882	Sale of Investments		(21)	6600	Permanent Improvements		(42)
883	Sales & Services of Educational Dept.		(22)	7700	Transportation & Related Construction		(43)
885	Student Fees		(23)	8800	Debt Service		(44)
888	Subscription or Publication Sales		(24)	9900	Refunds		(45)
Other - Specify:			(25)	9998	Cost of Sales		(46)
	Total	$	(26)	9999	Fund Transfers-Out		(47)
				Other - Specify:			(48)
					Total	$	(49)

Information Summary

Cash on Hand and in Banks	$	(50)
Investments		(51)
Total	$	(52)

(53)	(54)	(55)
Signature of Responsible Official	Date	Telephone Number

Exhibit 33.13.20-C
(04-001)

Report of Receipts and Disbursements
"Locally Held" Funds

Agency: Department of XYZ 4 0 1

Division: Jacksonville

Fund: Rehabilitation Fund 1 1 4 4

Reporting Date: 1 2 3 1 0 3

Basis of Accounting: [X] Cash [ ] Accrual [ ] Modified Accrual

Fiscal Year to Date
Round to Nearest Dollar

Receipts			Disbursements		
803	Bond Issue Proceeds	$ 0	1100	Personal Services	$ 3,400
806	Bond Operations	0	1160	Retirement	340
824	Auxiliary Enterprises	2,025	1170	Social Security	174
831	Federal Government	6,000	1180	Group Insurance	110
843	Fines, Penalties, or Violations	0	1200	Contractual Services	0
846	Fund Transfers-In	0	1290	Travel	8
852	Investment Income	200	1298	Purchase of Investments	0
855	License, Fees, or Registrations	400	1300	Commodities	1,250
858	Local Illinois Governmental Units	0	1302	Printing	115
861	Miscellaneous	20	1500	Equipment	0
864	Other Illinois State Agency Grants	0	1600	Electronic Data Processing	120
867	Other States	0	1700	Telecommunications	85
870	Private Organizations or Individuals	500	1800	Operations of Automotive Equipment	0
876	Rental Income	50	4400	Awards or Grants	0
878	Repayment of Loans	0	4496	Boarding Out of State Wards	0
882	Sale of Investments	0	6600	Permanent Improvements	875
883	Sales & Services of Educational Dept.	0	7700	Transportation & Related Construction	0
885	Student Fees	0	8800	Debt Service	0
888	Subscription or Publication Sales	10	9900	Refunds	0
Other - Specify:			9998	Cost of Sales	0
	Total	$ 9,205	9999	Fund Transfers-Out	1,200
			Other - Specify:		
				Total	$ 7,677

Information Summary

Cash on Hand and in Banks	$ 20,263
Investments	113,500
Total	$ 133,763

Signature of Responsible Official	January 25, 2004 Date	782-1234 Telephone Number