

STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

SAMS MANUAL

**** PROCEDURE BULLETIN ****

Procedure Bulletin Number 60

Date: December 1, 2003

Effective Date: January 1, 2004

Material Transmitted: 9, 11, 15, 17,19, 20, 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 chart and other listings which reflect current codes and descriptions

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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 Petty Cash	Paula Todaro Judy Cumby	782-8084 557-2400
11 – Expenditure Authority Appropriation/Expenditure Transfers Detail Object Corrections Reversions	Linda Seelbach Paula Todaro Debbie Burton Debbie Burton Debbie Burton	782-3608 782-8084 782-4106 782-4106 782-4106
15 – Obligations	Anne Brown	785-0009
17 – Pre-Audit & Commercial Vouchering Contractual Services Vouchers	Thwyla Drury Brenda Drabant	782-3060 782-8279
19 – Vendor Identification Structure	Karla Grigsby	557-3376
20 – Electronic Commerce	Larry O’Brien Rhonda Reinert	782-9969 557-0931
21 – Warrants	Richard Damron	785-1128

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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
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	Loren Iglarsh	782-7921
Fee Imposition Reporting	Loren Iglarsh	782-7921
Service Efforts and Accomplishments Reporting	David Griffith	524-5774

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STATEMENT OF GENERAL POLICY

CREATION OF FUNDS

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

I. Legislatively Created Funds

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

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

The Comptroller's Funds Management Department may establish funds created by substantive statute, or appropriation bill, based on a review of the new or amendatory legislation. When Funds are added to the SAMS accounting tables, the Funds Management Department will document the Fund by completing the budgetary portion of the Budgetary/GAAP Fund Establishment Form (C-68). The Funds Management Department will forward a copy of the form to the Financial Reporting Department for fund type classification, as well as the State Accounting Department for notification to the agency and the State Treasurer.

The administering agency may choose to notify the Comptroller by submitting a completed "Application to Establish or Dissolve a Fund" form (Procedure 09.20.10) with a copy of the legislation signed into law by the Governor and filed with the Secretary of State.

II. Trust Fund Establishment

A. Legislation Trust Funds

There are two categories of Trust Funds recognized by the SAMS budgetary accounting

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tables; 1) State Trust and 2) Federal Trust funds. Trust funds may be created by substantive statutes. Such trust funds include the Group Insurance Premium Fund, the State Employees Retirement System Trust and the federal Vocational Rehabilitation Fund.

Based on a review of the substantive legislation, the Funds Management Department may establish the trust fund on SAMS. As with special funds, the Department will document the Fund by completing the budgetary portion of the Budgetary/GAAP Fund Establishment Form (C-68). The form will be forwarded to the Financial Reporting Department for completion of fund classification and related GAAP information. In addition, a copy of the documentation will be provided to Statewide accounting for notification to the agency and the State treasurer of the fund establishment.

The administering agency, however, may choose to notify the Comptroller of the fund creation by completing an "Application to Establish or Dissolve a Fund" (Procedure 09.20.10) and providing a copy of the legislation creating the fund, as signed into law by the Governor.

B. Administrative Created Trust Fund

Administrative trust funds are either classified as a "State" trust or "Federal" trust for budgetary purposes:

1. State Trust funds are comprised of public monies, which are not required to be appropriated and may not be retained in a local bank account. State trust funds may consist of grants, gifts or bequests from sources other than the federal government.
2. Federal Trust funds consist of monies received from the federal government, whether direct or indirect, that are not required to be receipted in some other fund or required to be appropriated by the General Assembly.

When requesting the establishment of a "State" or "Federal" trust fund, the agency **must** complete an "Application to Establish or Dissolve a Fund" (Form C-68). The completed form, and executed copy of the grant or other documentation restricting the use of the monies, is to be sent to the Funds Management Department, 325 West Adams, Springfield, Illinois 62704, for review and recommendation to the Comptroller to approve or deny the establishment of the trust fund. The Comptroller will notify the agency of all action taken in regard to the establishment of the fund. If the fund is approved, a copy of the C-68 form will also be provided to the Financial Reporting Department for GAAP classification and related documentation requirements.

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While an agency may request the establishment of a separate trust fund, the Comptroller may recommend the use of an existing fund for the receipt and disbursement of certain revenues. In those instances, a separate revenue account and expenditure authority account may be established within an existing fund to report the activities of a specific grant or revenue source.

III. Establishment of Federal Trust Funds

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

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

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

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

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IV. Notification of Monies Authorized to be Held Locally

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

- any Act in relation to revenue bonds;
- any bond indenture or legally binding bond contract;
- limitations legally imposed by the source of such funds; or
- another statute.

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

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

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

Agencies establishing such temporary funds have the responsibility under Chapter 127, paragraph 172b **(30 ILCS 230/2A.2)** of the Illinois Revised Statutes to file a report on the fund with the General Assembly so that action

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may be taken to continue the fund. Remaining monies in temporary funds which were not authorized for continuance must be deposited into the General Revenue Fund.

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

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

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

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

A. Creation or Increase of a Petty Cash Fund

1. A Petty Cash Fund shall be established and maintained from monies, which are appropriated for "contractual services." If an agency does not receive a "contractual services" appropriation but does receive an appropriation for "ordinary and contingent expenses" a Petty Cash Fund may be established

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from this appropriation. Agencies may request the establishment (or increase) of a Petty Cash Fund by completing (Form C-68) which is the "Application to Establish or Dissolve a Fund" and the "Survey of the Need for a Petty Cash Fund" and forwarding them to the Office of the Comptroller. Procedure 09.20.10 should be followed in making such a request. Also, a separate C-68 should be prepared for each Petty Cash Fund request. (Note - an example of the "Application" and "Survey" are shown in Exhibits 09.20.10-D and E.)

2. The Office of the Comptroller will review the application and the survey and approve or disapprove the establishment (or increase) of the Petty Cash Fund. Upon approval of the Petty Cash Fund, the Comptroller's Office will assign a vendor identification number which must be used to establish and maintain the Petty Cash Fund.
3. Attach a copy of the approved C-68 form to the C-13 (State voucher form) when establishing or increasing a Petty Cash Fund.
4. An agency may have more than one Petty Cash Fund but is limited to one petty cash fund for (a) a division at each location and (b) each appropriated fund resource
5. "Change Funds" may be approved by the Comptroller's Office under the petty cash statute for use by state agencies to make change in their cash receipting operations. The establishment of change funds and the custodial responsibilities for change funds generally are similar to petty cash funds. However, change funds are strictly for making change and may not be used to pay for expenditures. Likewise, many requirements of petty cash funds do not apply to change funds (e.g., items indicated with an "*" on form C-86 do not apply to change funds.)

B. Operation of the Fund

1. Reimbursement to the Petty Cash Fund should be made from monies, which have been appropriated for "contractual services" (or an appropriation for "ordinary and contingent expenses" where a

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contractual services appropriation is not received) as defined in "An Act in Relation to State Finance." This does not preclude the Petty Cash Fund from being reimbursed from a fund(s) other than the one from which the Petty Cash Fund was established. However, when a Petty Cash Fund is dissolved, the monies are to be deposited into the establishing fund.

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

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

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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.

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Inquiries concerning assigned petty cash fund identification numbers should be directed to the Office of the Comptroller, Funds Management Department.

8. Notation of payment should be made on the face of the internal petty cash vouchers (or attached there-to) or vendor's invoices or statements after payment by the custodian to the individual.
9. The custodian should implement controls to safeguard against possible duplicate reimbursements on the Invoice-voucher (C-13).
10. Someone other than the custodian should examine the petty cash vouchers and approve reimbursement to the Petty Cash Fund.
11. Only those payments that are within the purposes appropriated are to be made from the petty cash fund. Any non-valid disbursements will become the personal responsibility of the custodian authorizing the erroneous payment.
12. Expenditures related to a fiscal year must be reimbursed from that fiscal year's lapsing appropriations. Expenditures not reimbursed from their related fiscal year will have two alternative methods of reimbursement: Payments will be reimbursed through (1) Court of Claims, or (2) a special appropriation from the General Assembly for prior year expenditures.
13. Reimbursement to the Petty Cash Fund should only be made when either 50% of the fund has been exhausted, or a sufficient number of payment entries are available to fill a complete invoice voucher, or a large number of invoice tickets are on hand or immediately prior to dissolving the Petty Cash Fund. These processing guidelines should insure (1) the fund will not be depleted prior to receipt of the reimbursement warrant, (2) multi-page vouchers are not required for reimbursements, and (3) the possibility of losing petty cash invoices is kept to a minimum. The reimbursement voucher should detail the individual transaction in Block 10 (Description Block) of the C-13

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State voucher form. A copy of the vendor invoices/statements or petty cash voucher forms are to be attached to the reimbursement voucher (C-13). See Exhibit 09.10.40-A. Detail object 1201 (Petty Cash Fund Reimbursements) should be cited on the reimbursement voucher.

C. Decrease/Dissolution of a Fund

1. Agencies may request a decrease or dissolution of a fund by completing Form C-68, "Application to Establish or Dissolve a Fund". Also, a copy of the C-64, "Receipts Deposit Transmittal" must be submitted with the C-68 documenting the total approved amount returned to the fund from which the Petty Cash Fund was originally established.
2. The Office of the Comptroller, Funds Management Department, will review the application and approve or disapprove the decrease or dissolution of the Petty Cash Fund.

D. Stolen and/or Lost Imprest Cash Funds

1. Stolen

An official police report must be made. A copy will be required for reimbursement.

2. Loss by Fire

The fire should be reported to one of the three listed Fire Marshal's offices dependent upon the locality of the fire. A copy of the Fire Marshal's report or communication from the Fire Marshal should be made and a copy retained by the custodian.

NOTE: A loss due to a windstorm (or other natural disasters) should be reported to either the police or Fire Marshal's Office whichever is appropriate.

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Change funds cash overages/shortages should be accounted for in accordance with generally accepted accounting principles. Agencies should have written internal procedures in place to monitor recurring cash shortages, investigate problems and identify steps for disciplinary action when necessary.

3. Voucher Processing Due to Funds Stolen, Lost or Destroyed
 - a) An agency "petty cash voucher" shall be initiated and signed by the custodian and agency head verifying that the funds were stolen, lost or destroyed.
 - b) The "petty cash voucher" and the official police report and/or Fire Marshal's report shall be submitted with the State invoice voucher via normal reimbursement procedures.
 - c) These procedures do not release the custodian from the responsibility of safeguarding imprest funds, but are applicable only when said funds are stolen due to criminal action or lost as a result of fire or any other natural disaster.

Fire Marshal's Offices

Fire Marshal's Office
1035 Stevenson Drive
Springfield, Illinois 62703

Fire Marshal's Office
State of Illinois Center
100 West Randolph, Suite 11-800
Chicago, Illinois 60601

Fire Marshal's Office
2209 West Main Street
Marion, Illinois 62959

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E. Protection of the Fund

1. The Petty Cash Fund must be kept intact and not commingled with any other funds, e.g., the agency's daily cash receipts. Note that it is appropriate to commingle Change Funds with daily receipts as long as procedures are in place to reconcile daily receipts and properly record any cash overages/shortages.
2. The Petty Cash Fund is to be maintained on an imprest basis, i.e., cash on hand or in bank plus vendor's invoices/petty cash vouchers plus reimbursement vouchers in transit must equal the amount of the established fund at all times. All cash shortages are the responsibility of the custodian in charge of the fund.
3. As noted in paragraph G, audits are to be conducted periodically of the petty cash funds. In addition, the fund is subject to audit at any time by the Office of the Comptroller.

F. Annual Petty Cash Fund Usage Report (Form C-18)

1. "The Petty Cash Fund Usage Report" (Form C-18) must be completed for those petty cash funds exceeding \$100 and should be filed with the Comptroller's Office no later than January 31 for the preceding calendar year. A separate C-18 should be prepared for each Petty Cash Fund maintained. (NOTE: An example of the "Usage Report" is shown in Exhibit 09.10.40-B-C.)
2. A vital part of the "Petty Cash Fund Usage Report" is the "Petty Cash Turnover Rate." This rate is arrived at by taking the annual disbursements and dividing them by the approved level of the fund. On an annual basis the Petty Cash Fund should turn over approximately six times in order to insure the proper dollar level of the fund.

If the "Annual Petty Cash Fund Usage Report" shows that an increase in the fund is needed because of the amount of activity, then the agency may request an increase to an upper limit of \$1,000, subject to approval by the Comptroller.

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On the other hand, if the C-18 report shows insufficient activity to support the present dollar level of the fund, then a reduction will be made accordingly. If the turnover rate is less than six times annually and the custodian wishes to maintain the current fund level, please attach an explanation to the C-18, when filed, stating why the current level of the fund is needed, i.e., high seasonal activity.

The report should be submitted to the following address:

Office of the Comptroller
Funds Management Department
325 West Adams Street
Springfield, Illinois 62704

G. Petty Cash Internal Control Certification (form C-86)

The Petty Cash Internal Control Certification (Form C-86) must be completed, as a minimum, biennially (once every two years) for each petty cash fund, which has been established for one year and exceeds \$100.00.

As soon as possible after the beginning of each fiscal year, the Comptroller's Office will send a list of qualified petty cash and change funds to each agency's fiscal officer or authorized agency representative required to submit the biennial certification.

1. Funds with greater than \$5,000 reimbursements in a fiscal year.

It is the responsibility of the Agency's Management to insure an internal audit is performed (and copy submitted to the Comptroller's Office with the Petty Cash Internal Control Certification (form C-86)) of those fiscal years in which reimbursements to the fund exceeded \$5,000. Such an audit is required by the State Finance Act (30 ILCS 105/13.3)

The Fiscal Control and Internal Auditing Act (30 ILCS 10/2001) provides for the designation of which state agencies shall have a full-time program of internal auditing. This statute also contains a provision that agencies which do not have a full-time internal audit program may have internal

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audits performed by the Department of Central Management Services. (Note: his function is currently being performed by the Illinois Office of Internal Audit which was established as a result of Executive Order 10.)

2. Funds with less than \$5,000 reimbursements in a fiscal year.

If an annual internal audit is not required to be performed as outlined in section G1 above, only the Petty Cash Internal Control Certification (Form C-86) must be submitted to the Comptroller's Office on a biennial basis. This certification must be prepared by someone other than the custodian. This independent preparer should review sufficient records to support their attestation for each item listed in the certification. This review will suffice for an audit when the petty cash fund has reimbursements of \$5,000 or less in a fiscal year.

DISSOLUTION OF FUNDS

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

Temporary trust funds and bank deposits are automatically dissolved in accordance with the Illinois Revised Statutes, 30 ILCS 230/29.2 Authorization for continuance of the fund must be enacted within 30 days of the sine die adjournment of the General Assembly's next regular session or the fund will be dissolved and the remaining money deposited into the General Revenue Fund. For Federal Trust Funds and State Trust Funds, agencies are urged to initiate dissolution procedures when such a fund is no longer needed. Procedure 09.20.20 describes the steps necessary to initiate the dissolution of a fund by an agency.

FUND TRANSFERS

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

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VII. Non-Appropriated Funds

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

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

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

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

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

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

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

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

Until further substantive guidance from the General Assembly or the Courts is received, the position this Office has implemented appears to be a method whereby the State can implement Programs, which do not commit the State to provide its general resources when spending the Program funds. In order to determine that an agency's request to establish a new fund or expenditure authority account meets the criteria specified in the first paragraph, the agency must submit along with the C-68 form or C-45 form (1) the executed copy of the grant program (or other appropriate document) which identifies the financial arrangements agreed to by the State agency and the grantor, (2) a copy of the State statute which allows the agency to conduct the activities of the program, (3) reference the State agency identifier (SAI #) number assigned by the Bureau of the Budget, clearing house section, if applicable, (4) identify which appropriated line(s) provided by General Assembly if state matching required, and (5) grant agreement must provide for advance funding for the non-appropriated portion of the program.

The Comptroller will hold an incomplete request for funds, non-appropriated account or revenue budget account establishment for two weeks. If the requesting agency is

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unable to provide necessary supporting documentation, such as signed grant awards, review once a documentation package has been completed. court orders, statutory citations, etc., within the two week period, the request will be returned "not approved". Requests for account establishment may be resubmitted for Where a fund is established pursuant to an appropriation bill (or in substantive law), the above documents need not be filed.

Petty Cash Internal Control Certification

Agency Name _____
Agency Number _____
Approved Amount _____
FY Audit Performed _____

Petty Cash Fund Number _____
Custodian _____
Location _____

1. An Application to Establish or Dissolve a Fund (Form C-68) and the Survey of Need for a Petty Cash Fund has been completed and filed with the State Comptroller's Office.
2. The custodian presently in-charge of the fund is the same as the individual listed above. Also, the amount of the fund agrees with the amount authorized by the State Comptroller's Office and indicated above. (See Item 17).
- 3.* A Petty Cash Usage Report (Form C-18) has been timely filed with the State Comptroller's Office for a fund exceeding \$100.
- 4.* A fund which exceeds \$100 is turning over approximately six times during the calendar year.
- 5.* The petty cash fund, if maintained in a bank or savings and loan association or trust company is maintained in a federally insured organization.
- 6.* The cash-on-hand or in the bank plus the vendor's invoices/petty cash vouchers plus reimbursement vouchers in transit equals the authorized amount of the petty cash fund.
- 7.* The fund is kept separate and apart from daily receipts and other authorized petty cash funds.
- 8.* Someone other than the custodian approves reimbursements to the fund.
- 9.* The bank has been notified, in writing, not to accept checks payable to your Agency.
- 10.* Cash advances were not made from the fund. Also, no personal checks were cashed by the fund.
- 11.* Payments for \$50 or more are not being made from the fund, and there is not stringing of payments to avoid normal voucher processing.
- 12.* Payments from the fund are restricted to award and grant and conventional operational line items purposes.
- 13.* All expenditures from the petty cash fund paid during the current fiscal year are reimbursed before the end of lapse period.
- 14.* Vendor invoices or statements are secured for each expenditure showing date, amount, description of the purchase (or a petty cash voucher with same information) and retained in a petty cash file.
- 15.* A petty cash fund which is maintained in whole or in part in a checking account is reconciled monthly with the bank statement.
16. Someone other than the custodian maintaining the fund reconciles the fund monthly.
17. All changes made to the custodianship and location of the petty cash fund are reported to the State Comptroller's Office using the Change of Custodianship form (C-85).
- 18.* The cash on hand never exceeded \$100 at anytime.
- 19.* The reimbursement checks for the fund are made payable to the custodian.
- 20.* There is a notation of payment made on the face of the vendor invoices to prevent reuse of the invoices.
- 21.* All expenditures from the petty cash fund can be traced to either an employee who approved payment or to the recently purchased asset for verification as to the validity of the transaction.
22. The petty cash fund checkbook and/or cash is properly safeguarded during and after working hours.
23. There is a biennial audit done of the cash fund by someone independent of the fund.
- 24.* If 1099 reportable payments are made from the fund, 1099 forms are issued.
- 25.* If 1099 information returns are issued, they are issued using the agency's own payer's federal identification number.

I certify that the above petty cash internal controls are in effect or remedies have been made to correct deficiencies noted.

(Independent Person Authorized by Agency)

Date

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
409YOUTHHA	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
360COMTAX	0001 General Revenue Fund	0568 School Infrastructure Fund	Comptroller
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

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Transfer From Identifier	From		To		Initiating Agency
492TAXCHK	0001	General Revenue Fund	0727	National World War II Memorial Fund	Revenue
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

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492REIMBR	0097	Home Rule Municipal Soft Drink ROT Fund	0384	Tax Compliance and Administration Fund	Revenue
370REBATE	0101	General Obligation B R & I Fund	0107	General Obligation Bond Rebate Fund	Treasurer
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

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478DRUGRE	0421	Public Aid Recoveries Trust Fund	0728	Drug Rebate Fund	Public Aid
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
310INSFIN	0534	Industrial Commission Operations Fund	0997	Insurance Financial Regulation Fund	Governor
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
444YOUTHHA	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

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Transfer From Identifier	From		To		Initiating Agency
420INDCST	0859	Federal Energy Fund	0883	Intra-Agency Services Fund	DCCA
492REIMBR	0868	Municipal Auto Rental Occupation Tax Fund	0001	General Revenue Fund	Revenue
492REIMBR	0869	County Auto Rental Occupation Tax Fund	0001	General Revenue Fund	Revenue
420INDCST	0870	Low Income Home Energy Assist Block Grant	0883	Intra-Agency Services Fund	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

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	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
	0713	Asthma and Lung Research	Public Health
5.280	0100	Assistance to the Homeless	Human Services
	0702	Assisted Living and Shared Housing Regulatory	Public Health

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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 & Economic Opportunity - Environmental Protection Agency
	0686	Budget Stabilization	Revenue
5.163	0973	Build Illinois Capital Revolving Revolving Loan	Commerce and Economic Opportunity
5.148	0960	Build Illinois	Comptroller
5.161	0972	Build Illinois Purposes	Various Agencies
5.341	0393	By-Product Material Safety	Emergency Management Agency
5.270	0109	CDLIS/AAMVA Net Trust	Secretary of State
5.237	0215	Capital Development Board Revolving	Capital Development Board

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	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 Economic Opportunity
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

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	0615	Community Senior Services and Resources	Aging
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 Economic Opportunity
5.448	0434	Court of Claims Administration and Grant	Court of Claims
5.302	0329	County Provider Trust	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

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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 Economic Opportunity
	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
5.16	0031	Drivers Education	State Board of Education

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	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 & Economic Opportunity
	0620	Electronic Commerce Security Certification	Secretary of State
	0173	Emergency Planning and Training	Emergency Management Agency
	0240	Emergency Public Health	Public Health
5.281	0114	Emergency Response Reimbursement	State Fire Marshal
	0610	Energy Assistance Contribution	Commerce & Economic Opportunity
5.476	0571	Energy Efficiency Trust	Commerce & Economic Opportunity
	0747	Energy Efficient Investment	Commerce & Economic Opportunity
	0674	Energy Infrastructure	Commerce & Economic Opportunity
5.425	0336	Environmental Laboratory Certification	Environmental Protection Agency
5.135	0944	Environmental Protection Permit & Inspection	Environmental Protection Agency

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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 & Economic Opportunity
	0913	Federal Workforce Training	Commerce & Economic Opportunity
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
	0572	Fire Truck Revolving Loan	Rural Bond Bank
5.229	0260	Fish and Wildlife Endowment	Natural Resources
5.352	0014	Food and Drug Safety	Public Health
5.480	0597	Foreign Language Interpreter	Supreme Court

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	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 & Economic Opportunity
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
5.466	0524	Health Facility Plan Review	Public Health
5.109	0907	Health Insurance Reserve	Central Management Services

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5.132	0938	Hearing Instrument Dispenser Examining & Disciplinary	Public Health
	0206	Help Illinois Vote	State Board of Elections
	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
	0628	Illinois Building Commission Revolving	Public Health

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	0549	Illinois Charity Bureau	Attorney General
	0731	Illinois Clean Water	Environmental Protection Agency
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 Economic Opportunity
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
	0631	Illinois Racing Quarterhorse Breeders	Agriculture

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	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
5.114	0909	Illinois Wildlife Preservation	Natural Resources
5.258	0768	IMSA Income	Math & Science Academy

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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 Economic Opportunity
	0621	International Tourism	Commerce and Economic Opportunity
	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 Economic Opportunity
	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 Economic Opportunity

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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
	0691	Leukemia Treatment and Education	Public Health
	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 & Economic Opportunity
5.266	0285	Long Term Care Monitor/Receiver	Public Health
5.328	0345	Long Term Care Provider	Public Aid
	0061	Lou Gehrigs Disease (ALS) Research	Public Health
5.480	0599	Mammogram	Secretary of State
5.235	0262	Mandatory Arbitration	Supreme Court

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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
5.67	0053	Metropolitan Exposition Auditorium & Office Building	Commerce and Economic Opportunity
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

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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
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 & Economic Opportunity
	0639	Nitrogen Oxide (NoX) Trading System	Environmental Protection

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5.82	0796	Nuclear Safety Emergency Preparedness	Emergency Management Agency
5.233	0258	Nursing Dedicated and Professional	Professional Regulation
	0348	Nursing Home Grant Assistance	Revenue
	0062	Obesity Study and Prevention	Public Health
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
5.471	0562	Pawnbroker Regulation	Banks and Real Estate
5.225	0247	Patent and Copyright	Natural Resources
	0472	Pension Contribution	Comptroller
5.80	0802	Personal Property Tax Replacement	Revenue
5.204	0211	Persons with a Developmental Disability	Human Services

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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
	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

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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 Economic Opportunity
	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
5.184	0067	Radiation Protection	Emergency Management Agency
	0943	Radioactive Waste Facility Closure & Compensation	Emergency Management Agency
	0942	Radioactive Waste Facility Development & Operation	Emergency Management Agency
5.152	0936	Rail Freight Loan Repayment	Transportation
	0750	Real Estate Audit	Banks and Real Estate

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5.94	0849	Real Estate Research and Education	Banks and Real Estate
5.292	0151	Registered C.P.A. Adminis- tration and Disciplinary	Professional Regulation
5.391	0167	Registered Limited Liability Partnership	Secretary of State
5.475	0564	Renewable Energy Resources Trust	Commerce and Economic Opportunity
5.347	0388	Regulatory Evaluation and Basic Enforcement	Public Health
	0645	Restricted Call Registry	Commerce Commission
5.216	0235	Rural Diversification Revolving	Commerce & Economic Opportunity
5.376	0048	Rural/Downstate Health Access	Public Health
5.63	0042	Salmon	Natural Resources
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

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	0732	Secretary of State DUI Administration	Secretary of State
5.337	0374	Secretary of State Evidence	Secretary of State
	0758	Secretary of State Police DUI	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 Servies Special Services	Secretary of State
5.312	0362	Securities Audit and Enforcement	Secretary of State
5.251	0292	Securities Investors Education	Secretary of State
	0316	Senior Citizens and Disabled Persons Prescription Drug Discount Program	Central Management Services
5.122	0930	Senior Citizens Real Estate Deferred Tax Revolving	Revenue
	0588	September 11 th	Secretary of State/DCEO
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

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5.346	0387	Small Business Environmental Assistance	Commerce & Economic Opportunity
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 Purpose Trust	State Board of Education
5.429	0417	State College & University Trust	Secretary of State
5.291	0152	State Crime Laboratory	State Police
5.259	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

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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 Repayment	Transportation
5.342	0373	State Treasurer's Bank Services Trust	Treasurer
5.71	0745	State's Attorneys Appellate Prosecutor's County	State's Attorneys Appellate Prosecutor
	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

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5.477	0550	Supplemental Low Income Energy Assistance	Revenue/DCEO
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 Economic Opportunity
	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 Economic Opportunity
5.70	0763	Tourism Promotion	Commerce & Economic Opportunity
	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

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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
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 & Economic Opportunity
	0734	World War II Illinois Veterans Memorial	Veterans Affairs
5.334	0332	Workers' Compensation Revolving	Central Management Services

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5.282	0128	Youth Alcoholism and Substance Abuse Prevention	Human Services
5.119	0910	Youth Drug Abuse Prevention	Human Services

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5.03	0551	Anti-Pollution	Environmental Protection Agency
5.160	0971	Build Illinois Bond	Various
5.07	0141	Capital Development	Capital Development Board
5.09	0653	Coal Development	Commerce and Economic Opportunity
5.176	0556	Illinois Civic Center Bond	Commerce and Economic Opportunity
5.43	0143	School Construction	Capital Development Board
	0553	Transportation Bond Series A	Transportation
	0554	Transportation Bond Series B	Transportation

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	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 & Economic Opportunity
5.143	0875	Community Development/Small Cities Block Grant	Commerce & Economic Opportunity
5.145	0876	Community Mental Health Services Block Grant	Human Services
5.144	0871	Community Services Block Grant	Commerce & Economic Opportunity
	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

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	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 Economic Opportunity
5.203	0079	Exxon Oil Overcharge Settlement Fund	Treasurer/Commerce and Economic Opportunity
	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 Economic Opportunity
	0492	Federal Hardware Assistance	Emergency Management Agency

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	0433	Federal High Speed Rail Trust	Transportation
	0726	Federal Industrial Services	Commerce & Economic Opportunity
	0095	Federal/Local Airport	Transportation
	0853	Federal Mass Transit Trust	Transportation
	0851	Federal Moderate Rehabilitation Housing	Commerce & Economic Opportunity
	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
	0447	G.I. Education	Veterans' Affairs

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	0908	Governor’s Office Federal Grants	Governor
	0819	Governors' Office of Volunteer Resources Federal Grant	Governor
	0379	ICC Federal Grants Trust	Commerce Commission
	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	Emergency Management Agency
	0820	Institute of Natural Resources Resources Federal Projects Grant	Commerce and Economic Opportunity/ Natural Resources
5.106	0883	Intra-Agency Services	Commerce & Economic Opportunity
	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 & Economic Opportunity
5.141	0872	Maternal & Child Health Services Block Grant	Human Services
	0077	Mines and Minerals Underground Injection Control	Natural Resources

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	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 Economic Opportunity
	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
	0410	SBE Federal Department of Agriculture	State Board of Education

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	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
	0052	Title III Social Security and Employment Service	Department of Employment Security

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	0055	Unemployment Compensation Special Administration	Department of Employment Security
	0404	Urban Planning Assistance	Commerce & Economic Opportunity
	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 & Economic Opportunity

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5.02	0309	Air Transportation Revolving	Transportation
5.12	0312	Communications Revolving	Central Management Services
	0315	Efficiency Initiatives Revolving	Central Management Services
5.257	0314	Facilities Management Revolving	Central Management Services
5.36	0308	Paper and Printing Revolving	Central Management Services
5.50	0303	State Garage Revolving	Central Management Services
5.107	0903	State Surplus Property	Central Management Services
5.55	0304	Statistical Services Revolving	Central Management Services
5.62	0301	Working Capital Revolving	Corrections

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	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

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ALPHABETIC LISTING OF FUNDS

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

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

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

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	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	Illinois State Toll Highway Authority
	0455	Illinois State Toll Highway Revenue	Illinois State Toll Highway Authority
	0529	Illinois State Board of Investments	Illinois State Board of Investments
	452	Illinois Tourism Tax	Revenue
	0359	IMSA Special Purposes Trust	Math & Science Academy
	0834	Institute of Natural Resources Resources Special Projects	Commerce & Economic Opportunity/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

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	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

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	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

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	0291	Regulatory	Agriculture
	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	Emergency Management Agency
	0204	Social Security Administration	Comptroller
	0229	Sports Facilities Tax Trust	Sports Facilities Authority
	0361	State Appellate Defender Special State Projects	State Appellate Defender

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	0110	State Board of Education State Trust	State Board of Education
	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	Supreme Court

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<u>30 ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
		State Projects	
	0583	Tax Suspense Trust	Revenue
	0203	Teacher Health Insurance Security	Central Management Services
	0789	Teachers Retirement Excess Benefit	Teachers Retirement System
	0473	Teachers' Retirement System	Teachers Retirement System
	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

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SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO. 11.10.60 1 of 1
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2004
PROCEDURE	LOCATING DETAIL EXPENDITURE ACCOUNT CODES	REVISION NUMBER 04-002

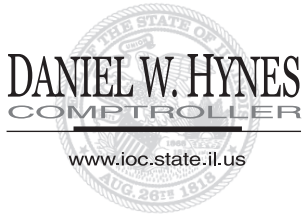
LOCATING DETAIL EXPENDITURE ACCOUNT CODES

When an agency has made an expenditure and is preparing the document to be sent to the Comptroller's Office for warrants to be written for payment, it becomes necessary to determine which detail expenditure account (object) codes to use so that expenditure information can be reported at a refined level. The action sequence to follow in making the determination is:

<u>STEP</u>	<u>ACTION</u>
1	<p>Check the "Alphabetic Index of Expenditure Items" in the SAMS Manual (Section 11.50.10). This index does not intend to identify the proper detail expenditure account (objects) in all instances, but identifies the detail expenditure account (object) most frequently used for items chargeable to operational accounts.</p> <p>If assistance is needed in determining which common object (object of expenditure) pertains to the expenditure refer to the "State Finance Act" (30 ILCS 105/14 - 24.3) for the legal definitions of common objects (objects of expenditure). (See Step 2)</p>
2	<p>Even if the detail object (object) has been tentatively identified in Step 1 <u>always</u> refer to the "Narrative Description of the Detail Expenditure Accounts (Objects)" in the SAMS Manual (Section 11.50.30) before making a final determination. The description contained in the narrative section for the selected detail object (object) should closely relate to the purpose of your expenditure as defined in the State Finance Act.</p>
3	<p>If the detail expenditure account (object) code still cannot be determined, contact the Comptroller's Office (217/782-3060) for assistance.</p>

Object Correction Request

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 <input type="checkbox"/> Processed <input type="checkbox"/> Returned By _____ Date _____ JV No. _____	



Object Correction Request

Exhibit 11.40.50-B
 January 1, 2004
 04-002

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 <u>02</u>	1. (4) 1289	\$ (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 <input type="checkbox"/> Processed <input type="checkbox"/> Returned By _____ Date _____ JV No. _____		

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PROCEDURE	LISTING OF DETAIL EXPENDITURE ACCOUNTS (OBJECTS) WITHIN COMMON OBJECT (OBJECT OF EXPENDITURE)	REVISION NUMBER 00-002

PERSONAL SERVICES AND FRINGE BENEFITS

1100 PERSONAL SERVICES

- 1111 General Assembly Officers and Members
- 1112 Legislative Per Diem, W-2 Reportable
- 1113 Elected Officers of the Executive Branch
- 1115 Other State Officers
- 1117 Judges and Officers of the Court System

- 1120 Regular Positions
- 1121 Deceased Employee Compensation
- 1122 University Personal Services-Involuntary Withholding
- 1123 Employee Uniform Allowance
- 1127 Agency Payments For Temporary Total Disability
- 1129 Employee Retirement Contribution Paid by the State
- 1130 Extra Help

- 1140 Student, Member or Inmate Compensation
- 1145 Contractual Payroll Employees
- 1150 Other Personal Services

1160 RETIREMENT

- 1161 State Employees Retirement
- 1162 University Retirement
- 1163 General Assembly Retirement
- 1164 Judges' Retirement
- 1165 Teachers' Retirement
- 1167 Other Retirement

1170 SOCIAL SECURITY

- 1170 Social Security and Medicare Contributions
- 1175 State Contribution to Social Security and Medicare, Contractual Payroll

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PROCEDURE	LISTING OF DETAIL EXPENDITURE ACCOUNTS WITHIN COMMON OBJECT	EFFECTIVE DATE January 1, 2004 REVISION NUMBER 04-002

1180 GROUP INSURANCE

1180 Employer Contributions for Group Insurance

CONTRACTUAL SERVICES

1200 CONTRACTUAL SERVICES

1201 Petty Cash Fund Establishment/Reimbursements
1202 Contractual Expense Reimbursement to State Employees
1205 Freight by a Commercial Carrier

1221 Repair and Maintenance, Furniture, Office and Household Equipment
1222 Repair and Maintenance, Aircraft and Boats
1223 Repair and Maintenance, Real Property
1224 Repair and Maintenance, Machinery and Mechanical Equipment
1225 Repair and Maintenance, E.D.P. Equipment
1229 Repair and Maintenance, Not Elsewhere Classified

1230 In-House Repair and Maintenance, Purchase of Merchandise
1231 Rental, Office Equipment
1232 Rental, Motor Vehicles
1233 Rental, Real Property
1234 Rental, Machinery and Mechanical Equipment
1235 Rental, E.D.P. Equipment
1237 Rental, Film and Audio/Visual Aids
1239 Rental, Not Elsewhere Classified

1240 Statistical and Tabulation Services
1241 Medical Consultant Fees
1242 Auditing and Management Services
1243 Book Binding and Processing Services
1244 Legal Fees
1245 Professional and Artistic Services, Not Elsewhere Classified
1246 Hospital and Medical Services, Payments to Providers
1247 Institutional Burial Service

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		01-001

1200 CONTRACTUAL SERVICES (Continued)

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

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

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

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

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

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1200 CONTRACTUAL SERVICES (Continued)

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

1290 TRAVEL

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

1295 I.B.A. RENTALS

- 1295 I.B.A. Rentals

1296 TRAVEL AND ALLOWANCES FOR COMMITTED, PAROLED AND
DISCHARGED PRISONERS

- 1296 Travel and Allowances for Committed Paroled and Discharged Prisoners

1298 PURCHASE OF INVESTMENTS

- 1298 Purchase of Investments

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TELECOMMUNICATIONS

1700 TELECOMMUNICATIONS

- 1702 Telecommunications Expense Reimbursement to State Employee
- 1710 Repair and Maintenance, Telephone, Data, Radio and Other
Communication Equipment
- 1721 Rental, Telephone Services and Equipment
- 1722 Rental, Data Communication Services and Equipment
- 1723 Rental, Radio Communication Services and Equipment
- 1725 Communications Services Provided Under Tariff
- 1728 Video Conferencing
- 1729 Rental, Other Communication Services and Equipment
- 1730 Parts and Supplies for Telephone, Data and Radio Equipment
- 1740 Answering and Paging Communication Services and Equipment
- 1750 Telephone, Data, Radio and Other Communication Equipment
- 1795 University Central Telecommunication Services
- 1799 Telecommunication Services, Not Elsewhere Classified

OPERATION OF AUTOMOTIVE EQUIPMENT

1800 OPERATION OF AUTOMOTIVE EQUIPMENT

- 1892 Bulk Tires
- 1893 Repair and Maintenance, Automotive Equipment
- 1894 Parts and Fittings, Automotive Equipment
- 1895 Bulk Fuel
- 1896 Gasoline, Oil and Antifreeze
- 1897 University Central Transportation Services
- 1898 Automotive Services, Not Elsewhere Classified
- 1899 Automotive Expenses, Not Elsewhere Classified

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LUMP SUMS AND OTHER PURPOSES

1900 LUMP SUMS AND OTHER PURPOSES

- 1910 Lump-Sum Operations
- 1920 Lump Sum, Operations Excluding Personal Services
NOTE: See 4900, 6900 and 7900 for other "lump sum" categories
- 1930 Efficiency Initiative Payments
- 1970 Employee Participant in Dependent Care Assistance Plan
- 1971 Payment For Excessive Deductions in Dependent Care Program
- 1972 Employee Participant in Medical Care Assistance Plan
- 1973 CMS Payroll Deduction Programs
- 1975 Health Insurance Payments for Members - Paid by CMS
- 1976 Health Insurance Payment Reimbursements to Members - Paid by CMS
- 1977 Life Insurance Payments for Members - Paid by CMS

- 1980 Medicaid Provider Payments to Illinois Financing Authorities
- 1981 Savings Bond Payments
- 1982 United Fund Payments
- 1983 Non-Recurring Refunds and Distributions
- 1984 Commercial/Payroll Consolidation Distribution (COMPTROLLER USE ONLY)
- 1985 State Withholding Tax--Personal Services
- 1986 State Withholding Tax--Contractual Services
- 1987 State Withholding Tax--Resident Lottery Winners
- 1988 State Withholding Tax--Non-Resident Lottery Winners
- 1989 State Withholding Tax--Non-Resident Contractual Services

- 1990 IRS Tax Levy
- 1991 Interest Penalty – Prompt Payment Act
- 1993 Interfund Cash Transfers
- 1994 Other Interest Penalty - Not Elsewhere Classified
- 1995 Bond Revenue Operations Expenditures
- 1996 I.M.R.F. Reimbursement for Operational Expenditures
- 1997 Contingencies (Transfers-Out Only)
- 1998 Garnishment, Levy and Assignment Payments

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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 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

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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

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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."

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- 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 by a Commercial Carrier.
Charges for shipment out of any kind of property by a commercial carrier. Delivery of mail is chargeable to 1261, and moving/relocation services are chargeable to 1289. In the case of equipment or commodity purchases and rental of equipment, the total delivered cost including freight 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.

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- 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**

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- 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 services, for any expenditure directly incident to travel or other related expenses in connection with official State business provided the non-state employee adequately accounted for the expenses. Such accounting must include written substantiation of the actual expenses with appropriate documentation (receipts, canceled checks, bills). Reimbursements for which an adequate accounting is not made should be charged to the detail object code covering the services performed. **NR**
- 1287 Professional and Artistic Services, Not Elsewhere Classified, Nonessential Bond Financed Projects. Payments from Bond financed funds for professional or artistic services rendered by non-employees, usually on a fee or per diem basis, for nonessential projects. Includes charges for commodity testing and grading, expert consultants or witnesses and engineering or technical inspection fees. **R**
- 1288 Contractual Services, Not Elsewhere Classified, Nonessential Bond Financed Projects. Payments from Bond financed funds for services rendered by non-employees which cannot reasonably be charged to account 1287, for nonessential bond financed projects. **R**
- 1289 Contractual Services, Not Elsewhere Classified.
Charges for services rendered by non-employees which cannot reasonably be paid from any other account under "Contractual Services." Miscellaneous services not subject to precise classifications may be charged to this account. Examples are: charges for educational exhibits; catering services; lettering of doors or other equipment; sign-painting; payment of bonus commissions to lottery agents and information, clipping and address services. **R**
- 1290 TRAVEL
Defined by "An Act in relation to State Finance" (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."

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- 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**

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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**

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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**

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- 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**

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- 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 University Central Supply Services.
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**

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- 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**

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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.

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1930 EFFICIENCY INITIATIVE PAYMENTS

Payments to the CMS Efficiency Initiatives Revolving Fund for savings from specific efficiency initiatives pursuant to Public Act 93-0025. All initiative savings have been designated by the Director of Central Management Services and approved by the Governor. **NR**

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**

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- 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**

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- 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.

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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**

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- 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.

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- 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**

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- 4424 Industrial Commission or Negotiated Settlement Awards for Injured Employees
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**

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- 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**

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- 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**

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- 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. Includes payments to medical service 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. 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.

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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**

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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**

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

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- 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, excluding payments to medical providers (4467). **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**

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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**

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	01	General Office
105		Economic & Fiscal Commission
	01	General Office
107		Intergovernmental Cooperation, Illinois Commission on
	01	Springfield Office
	10	Washington, D.C. Office
108		Legislative Information System
	01	General Operations
109		Legislative Audit Commission
	01	General Office
110		Legislative Printing Unit
	01	Operations
112		Legislative Research Unit
	01	Operations
115		Legislative Reference Bureau
	01	General Office

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155	01	Space Needs Commission General Office
167	01	Administrative Rules, Joint Committee on General Operations

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05	Circuit Courts
10	Administrative Office
15	Administration of the First Appellate District
25	Administration of the Second Appellate District
30	Salaries for Officers of the Illinois Court System
35	Administration of the Third Appellate District
45	Administration of the Fourth Appellate District
55	Administration of the Fifth Appellate District
275	Judges Retirement System
01	General Office
285	Judicial Inquiry Board
01	General Office
290	State Appellate Defender, Office of the
01	General Operations
10	Capital Litigation Division
20	Violent Crimes Appeals Unit
295	State's Attorneys Appellate Prosecutor, Office of the
01	General Operations

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330		Lieutenant Governor
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340		Attorney General
	01	General Office
	20	Enforcement
	25	Asbestos Litigation Division
	50	Crime Victims Assistance
350		Secretary of State
	01	Executive Group
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	51	Motor Vehicle Group
360		Comptroller
	01	Administration
	05	Merit Commission
	12	Statewide Fiscal Operations
	13	Electronic Data Processing
	15	Special Audits
	20	State Officers Salaries and Other Expenditures
370		Treasurer
	01	General Office

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01	Distributive Items
20	Division of Older American Services
30	Division of Long Term Care
60	Division of Administrative Support
65	Management Information Services Section
406	Agriculture
01	Administrative Services
05	Computer Services
10	Agriculture Regulation
32	Marketing
43	Bureau of Weights & Measures
44	Animal Industries
45	Consumer Services
46	Land and Water Resources
47	Environmental Programs
48	Bureau of Springfield Buildings and Grounds
49	Bureau of DuQuoin Buildings and Grounds
52	Bureau of DuQuoin State Fair
53	County Fairs and Horse Racing
416	Central Management Services
01	Bureau of Administrative Operations
05	Illinois Information Services
10	Bureau of Support Services
20	Bureau of Benefits
26	Corrections
30	Bureau of Personnel
35	Bureau of Minority and Female Business Enterprise
40	Bureau of Property Management
45	Central Management Services
55	Bureau of Communication and Computer Services
70	Office of Internal Security and Investigations

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30	Child Development
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33	Administrative Case Review
37	Day Care Services
38	Quality Assurances
40	Operations and Community Services
41	Child Welfare - Downstate Regions
42	Child Welfare - Cook Region
50	Child Protection Administration
51	Child Protection - Downstate Regions
52	Child Protection - Cook Region
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72	Planning, Research and Development
73	Support Services
74	Clinical Services
75	Foster Care and Permanency Services
76	Office of the Guardian
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78	Service Monitoring
420	Commerce and Economic Opportunity
01	DCCA – Build Illinois
05	Agency-wide Costs
15	General Administration
25	Tourism
35	Workforce Development
45	Business Development
50	Coal Marketing and Development
55	Films
65	International Business
75	Community Development
80	Energy Conservation
90	Recycling and Waste Management

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CODE ASSIGNMENT
AGENCY DIVISION

420	Commerce and Economic Opportunity (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

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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

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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

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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	Program Administration
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 Developmental Center
80	Employment & Social Service Programs
81	Juvenile Justice Program
82	Community Health
83	Community Youth Services
88	William W. Fox Developmental Center
95	Elisabeth Ludeman Developmental Center
98	William A. Howe Developmental Center
99	Legislative Initiatives

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CODE ASSIGNMENT
AGENCY DIVISION

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
466		Military Affairs
	01	Office of the Adjutant General
	15	Facilities Operations
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

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DEPARTMENTS (Continued)

CODE ASSIGNMENT
AGENCY DIVISION

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
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

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DEPARTMENTS (Continued)

CODE ASSIGNMENT
AGENCY DIVISION

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
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

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CODE ASSIGNMENT
AGENCY DIVISION

494	Transportation (Continued)
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
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

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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		Office of Budget and Management
	01	Operations
509		Office of Inspector General
	01	General Office
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

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CODE ASSIGNMENT
AGENCY DIVISION

511	Capital Development Board (continued)	
	35	Secretary of State
	36	Illinois State University
	38	Attorney General
	41	Historic Preservation
	43	Human Services
	44	Northern Illinois University
	55	Legislative Space Needs Commission
	56	U of I, Springfield
	58	Natural Resources, Energy & Natural Resources
	61	Board of Higher Education
	62	Mental Health
	64	Southern Illinois University
	66	Military Affairs
	69	Mathematics and Science Academy
	71	Medical District Commission
	72	Natural Resources, Mines and Minerals
	76	University of Illinois
	82	Public Health
	84	Illinois Community College Board
	86	State Board of Education
	92	Revenue
	93	State Police, Department of
	94	Transportation
	95	Supreme Court
	97	Veterans' Affairs
	98	Rehabilitation Services
517	Civil Service Commission	
	01	General Office
524	Commerce Commission	
	20	Chairman and Commissioner's Office
	30	Public Utilities
	40	Transportation

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CODE ASSIGNMENT
AGENCY DIVISION

525		Drycleaner Environmental Response Trust Fund Council
	01	Administration
526		Deaf and Hard of Hearing Commission
	01	Operations
527		Comprehensive Health Insurance Board
	01	General Office
528		Court of Claims
	01	Claims Adjudication
529		East St. Louis Financial Advisory Authority
	01	General Office
531		Environmental Protection Trust Fund Commission
	01	General Office
532		Environmental Protection Agency
	01	Administration
	10	Air-Pollution Control
	12	Office of Chemical Safety
	15	Electronic Data Processing
	20	Laboratory Services
	30	Land Pollution Control
	55	Vehicle Inspection and Maintenance
	60	Bureau of Water
537		Guardianship and Advocacy Commission
	01	General Office
538		Illinois Farm Development Authority
	01	General Office

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CODE ASSIGNMENT
AGENCY DIVISION

540		Health Care Cost Containment Council
	01	Operations
541		Historic Preservation Agency
	05	Public Affairs and Development
	10	Historical Library
	20	Preservation Services Division
	30	Administrative Services
	40	Historic Sites
542		Human Rights, Commission on
	01	General Office
546		Illinois Criminal Justice Information Authority
	01	Operations
548		Illinois Educational Labor Relations Board
	01	General Office
550		Illinois Development Finance Authority
	01	General Office
551		Illinois Housing Development Authority
	01	General Office
552		Illinois Manufacturing Technology Alliance
	01	General Office
553		Illinois Municipal Retirement System
	01	General Office
554		Illinois Sports Facilities Authority
	01	General Office

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CODE ASSIGNMENT
AGENCY DIVISION

555		Illinois State Board of Investments
	01	General Office
556		Illinois Rural Bond Bank
	01	General Office
557		Illinois State Toll Highway Authority
	01	General Office
558		Illinois Council on Developmental Disabilities
	01	General Office
559		Violence Prevention Authority
	01	General Office
563		Industrial Commission
	01	General Office
	10	Electronic Data Processing
	15	Self-Insurers Advisory Board
	20	Peoria Office
569		Illinois Law Enforcement Training and Standards Board
	01	General Office
570		Illinois Petroleum Resources Board
	01	General Office
571		Medical District Commission
	01	General Office
574		Metropolitan Pier and Exposition Authority
	01	General Office

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CODE ASSIGNMENT
AGENCY DIVISION

577		Pollution Control Board
	01	General Office
578		Prisoner Review Board
	01	General Office
580		Property Tax Appeal Board
	10	Downstate Offices
	20	Cook County Offices
582		Quad Cities Regional Economic Development Authority
	01	General Office
583		Sex Offender Management Board
	01	General Office
585		Southwestern Illinois Development Authority
	01	General Office
586		State Board of Education
	02	Common Core Data Survey
	03	Title IV
	04	Board Services
	05	Regional Office of Education Services
	06	Title VII Bilingual
	08	Refugee Children Impact
	10	Finance and Administration
	11	Cook County Regional Office
	12	Emergency Immigrant Assistance
	13	General Office
	14	Office of Specialized Programs
	15	Office of Programs and Accountability
	16	Teacher Quality Enhancement
	17	Christa McAuliffe Fellowship

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CODE ASSIGNMENT
AGENCY DIVISION

586	State Board of Education (Continued)
18	Office of Finance
19	Training School Health Personnel
20	Goals 2000
21	School to Work
23	Promote Linkage with Local Education Agencies
25	Serve America
26	Finance
27	Special Studies Program
28	Technology Literacy Program
29	Carnegie Foundation
30	Linking Education Technology
31	Illinois Purchase Care Review Board
32	Charter Schools Program
33	Character Education Program
34	Youth with Disabilities
35	Reading Excellence
36	Department of Defense
37	Advanced Payment Fees
38	Gear Up Program
39	Tomorrow Teacher Program
42	Child Nutrition Program
43	Even Start
44	Chapter I
45	Migrant Education
46	Title IV Safe and Drug Free Schools
47	Title II Eisenhower Professional Development
48	McKinney Homeless Assistance
50	Early Intervention Services
51	Building Linkage Project
56	Personnel Development: Part D Training
57	Pre-School
60	Infant and Toddlers with Disabilities
62	Finance-Illinois First
63	Special Ed Title IV-D Fellowship

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CODE ASSIGNMENT
AGENCY DIVISION

586	State Board of Education (Continued)
64	Individuals with Disabilities Education Act IDEA
66	Deaf-Blind
69	Vocational and Applied Technology Education Grants
73	Vocational & Applied Technology Education Title II
74	Vocational Education - Title III
75	Residential Services Authority
79	Adult Education
81	Learning Technologies
82	Policy Planning and Resource Management
83	Business, Community and Family Partnerships
85	Education Innovation & Reform
86	Accountability and Quality Assurance
87	Fiscal and Shared Services
88	Governmental Relations
89	Communications and External Relations
91	Title VI, E.C.I.A.
94	Nutrition Education
95	School Infrastructure Program
97	Class Size Reduction
99	Federal D.O.E. Refunds
587	State Board of Elections
03	The Board
05	Administration
10	Elections
30	General Counsel
60	Campaign Financing
70	Electronic Data Processing
588	State Emergency Management Agency
01	Central Office
05	Office of Administration, Fiscal and Communications
10	Federally Assisted Programs

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CODE ASSIGNMENT
AGENCY DIVISION

588		State Emergency Management Agency (Continued)
	15	Planning and Field Operations
	25	Disaster Relief
	30	Local ESDA Assistance
589		State Employees Retirement System
	01	General Operations
	05	General Operations - Social Security Unit
590		Illinois Labor Relations Board
	01	General Office
591		State Police Merit Board
	01	General Office
592		State Fire Marshal, Office of
	01	General Office
	16	Fire Prevention
	20	Regulatory Divisions
593		Teachers' Retirement System
	01	General Office
594		Pension & Retirement System, Chicago
	01	General Office
598		Upper Illinois River Valley Development Authority
	01	General Office

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HIGHER EDUCATION

AGENCY GROUP CODE - 6

CODE ASSIGNMENT
AGENCY DIVISION

601		Board of Higher Education
	01	General Office
	12	Eastern Illinois University
	44	Northern Illinois University
608		Chicago State University
	01	General Operations
612		Eastern Illinois University
	01	General Operations
616		Governors State University
	01	General Operations
620		Northeastern Illinois University
	01	General Operations
628		Western Illinois University
	01	General Operations
636		Illinois State University
	01	General Operations
644		Northern Illinois University
	01	General Operations
664		Southern Illinois University
	01	General Operations

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HIGHER EDUCATION (Continued)

CODE ASSIGNMENT
AGENCY DIVISION

676		University of Illinois
	01	General Operations
	10	Extension Service in Agricultural and Home Economics
	20	Illinois Fire Service Institute
	30	Office of Real Estate Management
684		Illinois Community College Board
	01	Central Office
	20	Coordinate Services to Recipients, JTPA Program
691		Student Assistance Commission
	01	Executive Division Administration
	21	State Student Loan Programs Division Administration
	31	State Student Grant Programs Division Administration
692		Mathematics and Science Academy
	01	General Office
693		Universities Retirement System
	01	General Office
695		Universities Civil Service Merit Board
	01	General Office

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
466		6200	6250	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
509		7800	7850	
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	
	22		5350	

GAAP ACCOUNTING CODE ASSIGNMENTS				
AGENCY NUMBER	DIVISION NUMBER WHERE APPLICABLE	GAAP CODE UNLESS SPECIFIED OTHERWISE	CAPITAL OUTLAYS 1500 & 6600 LINES	REFUNDS 99XX LINES
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
569		6200	6250	9700
571		2700	2750	9700
574		2700	2750	9700
577		5700	5750	9700
578		6500	6550	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
589		7800	7850	9700
590		7800	7850	9700
591		6200	6250	9700
592		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
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.

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		January 1, 2003
PROCEDURE	INDEX	REVISION NUMBER
		03-003

15	Obligations
10	Overview
10	Introduction
20	Statutory Reference
30	Obligation Cycle
40	Obligation Requirements
	.. Dollar Amount, Timing and Accounts
50	System Controls
20	Input Procedures
10	Input Requirements
	.. Input Format
	.. Valid Obligation Transaction Code Combinations
	.. Contract/Obligation Document Form
20	Procurement, Purchase Order, Sub-Order, Printing Order Requirements
30	Professional or Artistic Contracts
35	Construction Contracts
40	Leases for Real Property
50	Other Contract Liabilities
55	Leases for Personal Property

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	70	Contract Identification
	80	Renewals, Amendments or Terminations
	90	Liquidating an Obligation
30		Output Procedures
	05	Obligations Error Exception Slip
	10	Agency Contract Report
	20	Obligation Activity Report
	30	Contract and Obligation Reconciliation

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SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2001
PROCEDURE	STATUTORY REFERENCE	REVISION NUMBER 01-003

International Anti-Boycott Certification Act:

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

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

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

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

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SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2004
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Fiscal Year Limitations (30 ILCS 105/25)

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

(The following references applicable to the State Procurement Code (30 ILCS 500) are provided by citation only.)

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

Subcontractors 30 ILCS 500/35-40

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

Late Filing Affidavit 30 ILCS 500/20-80C

Bribery 30 ILCS 500/50/5(a)

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

Debt Delinquency 30 ILCS 500/50-11 and 50-12

Duration of Contracts 30 ILCS 500/20-60(a)

Length of Leases 30 ILCS 500 40/25

Right to Audit Records 30 ILCS 500/20-65

Appropriation Contingency 30 ILCS 500/20-60(b)

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SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	OBLIGATION REQUIREMENTS	REVISION NUMBER 03-003

OBLIGATION REQUIREMENTS

Generally, Professional or Artistic contracts that exceed \$5,000, must be filed with the Comptroller and obligated on SAMS.

CONTRACTS FOR PROFESSIONAL OR ARTISTIC SERVICES

Contracts for professional or artistic services that will exceed \$5,000 in a fiscal year to any single vendor must be reduced to writing, filed with the Comptroller within fifteen days of execution, and individually obligated on SAMS.

The \$5,000 is based on the total contract and not on individual payments. For example, an obligation in the form of a contract totaling \$6,000 which is payable in twelve payments of \$500 each must be filed and obligated.

Contracts for professional or artistic services not exceeding \$5,000 need not be filed or obligated with the Comptroller. Agencies should, however, maintain all encumbrances on prospective expenditures within their internal accounting systems to prevent obligating in excess of their appropriations.

CONTRACTS FOR OTHER SERVICES

Generally, individual orders for repairs, maintenance or other services that will exceed \$10,000 to any single vendor must be reduced to writing, filed with the Comptroller within fifteen days of execution, and individually obligated on SAMS. The \$10,000 is based on the individual order and not on individual payments.

Individual orders not exceeding \$10,000 are not required to be filed or obligated with the Comptroller. Agencies should, however, maintain all encumbrances on prospective expenditures within their internal accounting systems to prevent obligating in excess of their appropriations.

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SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2004
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Purchases of Commodities and Equipment

Individual purchases or Orders for Delivery from the same vendor that exceed \$10,000 must be filed with the Comptroller within fifteen days of execution and individually obligated on SAMS.

Purchases of commodities and equipment from the same vendor are viewed as a series of isolated transactions and as long as a single purchase or Order for Delivery does not exceed \$10,000, it need not be filed or obligated.

DCMS Purchase Orders

Agencies which buy commodities, equipment, and printing through the Department of Central Management Services will have their procurement transactions automatically filed and obligated with the Comptroller by DCMS regardless of amount.

DCMS TERM CONTRACT

DCMS has authorized agencies purchasing certain commodities and equipment to file CODs directly with the Obligations Unit. In the description area of the COD, the agency must cite the Term Contract Number and include a description of the item(s) being purchased.

Special Obligations Process

Special obligation arrangements are necessary for payments of individual orders for gasoline, oil and antifreeze (DOC 1896) and Tires (DOC 1892) which exceed \$5,000.00 (term contracts) and are paid from the State Garage Revolving Fund. Special obligation arrangements are necessary for these payments. Any exception to the special obligation process must be approved in writing.

FILING REQUIREMENTS

State Agencies shall file with the Comptroller a copy of a contract, purchase order, grant, lease, or modification thereto within 15 days of execution. Where a contract liability has not been filed within 30 days of execution, the Comptroller shall refuse to issue a warrant for payment thereunder until the agency files with the Comptroller the contract, purchase order or lease and an Affidavit (Exhibit 15.10.40-A), signed by the chief executive officer of an agency or his designee, setting forth an explanation of why such contract liability was not filed within 30 days of execution. The affidavit must clearly identify the agency, contract, vendor, and be notarized. **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.

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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 or 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, <u>except</u> 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 regulated service charges which 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

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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 or 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

LATE FILING AFFIDAVIT

Submitting Agency: _____

Division: _____

Address: _____

Vendor: _____

Address: _____

Contract Number: _____

State of Illinois)

: SS

County of _____)

I, _____, being duly sworn, solemnly swear that: I am
(give official title and office of affiant). The attached contract was not filed within 30 days of execution because:

I am duly authorized to make this affidavit. I know and understand the contents of this affidavit, and all statements herein are true and correct.

Signature of Affiant

Subscribed and sworn before me this ____ day of _____, 20__.

Notary Public

(Seal)

My Commission Expires:

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SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2000
PROCEDURE	SYSTEMS CONTROL	REVISION NUMBER 01-001

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

For more detailed summary of the report see section 15.30.10.

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

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

PRE-AUDIT

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

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

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

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PROCEDURE	SYSTEMS CONTROL	REVISION NUMBER 04-002

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

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

Obligations Error Exception Slip/Delete Slip for **Online Agencies** (Exhibit 15.10.50-B1)

For errors detected during the Comptroller's manual pre-audit, the pre-audited obligation (PO) will be put "on hold" and the error message will be typed in the POTX (Exhibit 15.10.50-B). State agencies have five full days from date of entry to correct such errors. If the errors are not corrected in a timely manner, the transaction will be deleted from SAMS and the contract will be returned with the error message to the Agency. A PO may be deleted after five (5) days if no "hard copy" contract has been received by the Comptroller or if the transaction is at a "reject" status.

Comptroller's Agency Contacts

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

Deletion Requests From Agencies

To delete a document in the suspense file (SUSF), the agency must submit the request in writing on the "PO DELETION REQUEST" form. (Exhibit 15.10.50-C). This document may be faxed.

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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 03-003

INPUT REQUIREMENTS

Obligation data submitted to the Comptroller is used to establish and maintain a file of individual obligations by agency and account.

Comptroller-Approved Input Format

The Contract Obligation Document (C-23) is used to obligate contracts, leases, purchase orders, sub-orders, and printing orders. Specific examples of Contract Obligation Documents are included at the end of this section.

The Contract Obligation Document (C-23), when submitted for contract and lease purposes, must contain those data elements indicated on Exhibit 15.20.10-A.

The following explain these data elements and the processing options they provide. The reference numbers next to each data element refer to the items shown in Exhibit 15.20.10-A and Exhibit 15.20.10-B.

(1) Agency Number

Enter the first three digits of the agency number contained in the organizational unit segment of the appropriation account code included in data element 12.

(2) Fiscal Year

Enter the last two digits of the fiscal year to which the obligation pertains. Thus, if an obligation pertains to fiscal year 2002, 02 is entered in this position.

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(3) Transaction Code

Enter the four-digit code which indicates the type of obligation and processing action to be taken by the Comptroller. (See Exhibit 15.20.10-C.)

The four digits of the transaction code are structured as follows:

AA BB
.
.
.
.
..... Type Code
 ... Action Code

Type Code

The first two digits are the type code which indicate the type of contract, lease, or purchase being obligated and/or filed. On-line agencies should reference Purchase Order Type (XPOT) Table on Exhibit 15.20.10-E for crosswalk between SAMS and CUSAS order types.

A. Contracts and Leases

If the obligation relates to a contract or lease, the first two digits (type code) of the transaction code must be one of the following:

- 21 - Professional or Artistic - External Vendor
- 22 - Professional or Artistic - State Agency

- 23 - Construction

- 27 - Awards and Grants (Financial Assistance)

- 28 - Other Contract - External Vendor
- 29 - Other Contract - State Agency

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31 - Leases for Rental of Real Property

*38 - Other Lease/Installment Purchases - External Vendor

*39 - Other Lease/Installment Purchases - State Agency

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

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

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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. Establishing an Obligation

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

B. Amending an Obligation

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

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

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

* Other changes such as a change in the contract term description, vendor name or address, or method of compensation must be coded as a "20."

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

C. Filing Master Contracts and File Only Contracts

00 – No obligations activity recorded on SAMS

Master contracts negotiated for use by multiple agencies 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. Agencies utilizing a master contract must cite the Master Contract number in the description field on the Contract Obligations Document (C-23).

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File Only contracts including contracts paid entirely from locally held funds do not require obligation and are not entered into the SAMS system. They must, however, be filed with the Illinois Office of the Comptroller and must meet all IOC documentation and certification requirements.

Agencies should contact the Contract/Obligations Unit to verify the necessity of obligating contracts.

(4) Contract/Obligation Number

Enter the number assigned by your agency, or the Department of Central Management Services, if applicable, of up to 10 alpha-numeric characters which identifies the contract-obligation within the agency. All contract/obligation numbers must be unique by agency. If two contract/obligation numbers are identical, the second will be rejected by the system. For multi-year contracts the original assigned contract/obligation number must remain the same for the duration of the contract. Agencies must file a Contract Obligation Document (C-23) each fiscal year throughout the remainder of the life of any multi-year contract.

(5) Transaction Date

Enter the date (month-day-year format) the obligation document is prepared for transmittal, i.e., if the preparation date is July 1, 2001, 07/01/01 is entered.

(6) Vendor Identification Number

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

(7) Legal Status

Enter the Legal Status in the appropriate block. (See Exhibit 15.20.10-F) Must correspond to status indicated on TIN certification.

(8) Contract Action

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

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(9) Class Code. Enter 2-digit class code. (See Exhibit 15.20.10-G)

(10) Governor's Release Number

Enter the Governor's Release Number, if applicable.

(11) Vendor's Name and Address

Enter the name and address of the vendor to whom payment(s) will be made. The vendor name on the Contract Obligation Document (C-23) should be in the same configuration or format as the vendor name on the invoice-voucher. See SAMS Procedure 19.10.30 for guidelines on the structure of vendor names.

(12) Appropriation Account Code

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

(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.

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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.

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(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.

(19) Description

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

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

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

(20) Method of Compensation

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

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

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

(21) Award Codes

Indicate the applicable award code.

(22) Travel Expenses

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

(23) Advance Payment

Indicate whether the contract allows for advance pay.

(24) Document Preparation

Enter the name of the individual who prepared the Contract Obligation Document (C-23) and the contracting agency and division.

(25) Document Authorization

Enter the name of the individual who authorized the obligation and the filing agency and division.

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

NOTE: Maximum Duration: a contract may be entered into for any period of time deemed to be in the best interest of the State but not exceeding 10 years. Illinois Procurement Code, 30 ILCS 500/20-60.

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NOTE: Leases of Real Property and Capital Improvement leases: Leases shall be for a term not to exceed 10 years and shall include a termination option in the favor of the State after 5 years. Illinois Procurement Code, 30 ILCS 500/40-25.

VALID OBLIGATION TRANSACTION CODE COMBINATIONS

TYPE CODE	DESCRIPTION	ESTABLISH OBLIGATION		AMEND (CHANGE)	
		OPEN ENDED	FIXED PRICE	INCREASE	DECREASE
<u>Specific Contracts for Tangible Personal Property</u>					
11	Purchase Order	1110	1113	1120	1125
12	Sub-Order	1210	1213	1220	1225
13	Printing Order-External Vendor	1310	1313	1320	1325
<u>Specific Contracts</u>					
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
<u>Leases</u>					
*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.

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

PROFESSIONAL OR ARTISTIC SERVICES AFFIDAVIT

Submitting Agency: _____

Division: _____

Address: _____

Vendor: _____

Address: _____

Contract Number: _____

State of Illinois)

: SS

County of _____)

I, _____, being duly sworn, solemnly swear that: I am
(give official title and office of affiant) _____. The professional or artistic services specified in the
attached contract were agreed to by this agency and the vendor prior to commencement of the
services and the contract was not reduced to writing before the services commenced because:

I am duly authorized to make this affidavit. I know and understand the contents of this affidavit, and
all statements herein are true and correct.

Signature of Affiant

Subscribed and sworn before me this ____ day of _____, 20__.

Notary Public

(Seal)

My Commission Expires:

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.50 1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	OTHER CONTRACT LIABILITIES	REVISION NUMBER 03-003

OTHER CONTRACT LIABILITIES – External Vendor (28/K)

PURPOSE

State Agencies shall file with the Comptroller all contract liabilities exceeding \$10,000, except for personal services and contracts between the State and its employees to defer compensation.

TIMING REQUIREMENTS

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

DEFINITION AND DISTRIBUTION

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

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

CONTENTS

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

- Vendor name and address.
- Agency name.

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.50 2 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2004
PROCEDURE	OTHER CONTRACT LIABILITIES	REVISION NUMBER 04-002

- Description of services.
- Contract term.
- Location at which services are to be performed, where applicable.
- Maximum or estimated amount to be paid, where applicable.
- Method by which payment is to be computed. (If terms are "current rates" then the rate schedule must be attached.)
- Signature of vendor and authorized agency representative.
- Execution date.
- Bribery clause certification.
- Drug Free Workplace Certification if contract is with individual or sole proprietor.
- 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.
- Steel Products Procurement Certification for contracts for construction, reconstruction, alteration, repair, improvement or maintenance of public works.
- Appropriation Contingency Clause.
- Contract Debt Certification.
- Educational Loan 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.

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.30.30 1 of 4
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE January 1, 2004
PROCEDURE	CONTRACT AND OBLIGATION RECONCILIATION	REVISION NUMBER 04-002

CONTRACT AND OBLIGATION RECONCILIATION

The Agency Contract Report and the Obligation Activity Report must be reconciled before the next monthly cycle. It is the responsibility of each agency to compare the information contained on these reports to their own internal records. Agencies with access to SAMS automated records, may perform alternate reconciliation methods. Once the reconciling items have been identified, the discrepancies should be reported to the Comptroller's Office immediately for correction.

This ensures the accuracy of the agency's internal records and the information recorded by the Comptroller. The reconciliation of these reports also avoids delays in processing of Obligations/Contracts and voucher payments that would otherwise be rejected due to errors in our respective files. There are two standardized forms to expedite the reconciliation process: Expenditure Transfer Request form (SCO-415) and the Obligation Reconciliation Notice (C-80-A).

Expenditure Transfer Request (SCO-415) (Exhibit 15.30.30-A)

The Expenditure Transfer Request must be submitted to the Funds and Appropriations Accounting Section of the Comptroller's Office in the event a voucher transaction is charged to the wrong expenditure account. The completion of the obligation information on this form will allow the corrective action to be taken in regards to the obligation WITHOUT SEPARATE NOTIFICATION TO THE OBLIGATIONS SECTION. This form must be utilized when the adjustment involves an expenditure authority account code change. Refer to SAMS Procedure 11.40.30 for instructions on completing the Expenditure Transfer Request form.

Obligation Reconciliation Notice (C-80-A) (Exhibit 15.30.30-B)

This form is used by the agency to identify discrepancies and refunds which require corrective action to be taken by the Comptroller's Office. (For examples of possible errors, see page 3 of this procedure.) The request for correction(s) for obligation reconciliation is made by completing blanks (1) thru (12) and (20) thru (24). For Obligation refunds, complete blanks (1) thru (4) and (13) thru (24). Attach legible copies of vouchers or other necessary documentation. Do not include "in-transit" items on this form. This form is to be ONLY for voucher transactions charged to a wrong obligation within an expenditure authority account. For expenditure transfers involving obligations, see Exhibit 15.30.30-A.

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SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE January 1, 2004
PROCEDURE	CONTRACT AND OBLIGATION RECONCILIATION	REVISION NUMBER 04-002

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1. Enter the agency name.
2. Enter the voucher number.
3. Enter the expenditure account code.
4. Enter the fiscal year.
5. Specify the original obligation number(s). (If an obligation was not liquidated, then "00" must be cited.)
6. Leave blank.
7. Enter the payment amount.
8. Enter total payment amount.
9. Enter the correct obligation number(s).
10. Leave blank.
11. Enter the correct payment amount.
12. Enter the correct total payment amount.
13. * Warrant Number.
14. * Warrant Date.
15. * Warrant Amount.
16. Enter the correct obligation number.
17. Mark the appropriate box for which action is to be taken on the warrant.
18. Mark the appropriate box indicating the type of refund.
19. Enter amount to be returned to obligation.

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SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE January 1, 2004
PROCEDURE	CONTRACT AND OBLIGATION RECONCILIATION	REVISION NUMBER 04-002

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.

* Warrant must be issued before the submission of a reconciliation notice.

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.
6. The appropriation was charged, not the obligation number.

Contract Reconciliation

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

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.30.30 4 of 4
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE July 1, 2003
PROCEDURE	CONTRACT AND OBLIGATION RECONCILIATION	REVISION NUMBER 04-001

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.

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20	System Cycle
30	Systems Controls
40	Document Description
	.. Source Documents
	.. Output Reports
50	Statute Statement
20	Input Procedures
10	Travel Voucher (Form C-10)
20	Invoice-Voucher (Form C-13)
30	Paperless Voucher
40	Schedule (Form C-11)
45	Interest Penalty Requirements
50	IRS 1099-MISC Reporting Requirements
51	Foreign Vendor Reporting and Withholding Requirements
52	IRS 1099-S Reporting Requirements
60	Agency Tape Balance Report
65	Signature Card (Form SCO-095)
70	Magnetic Tape Transmittal Control Slip

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30	Output Procedures
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20	Delete Document Report
30	Confirmation of Authorized Signatures

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SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2004
PROCEDURE	DOCUMENT DESCRIPTION	REVISION NUMBER 04-002

DOCUMENT DESCRIPTION

The documents associated with the vouchering functionality within SAMS may be categorized as either source documents or output reports. Following is a brief description of the documents found in each category. Detailed document descriptions, associated preparation instructions and handling procedures are located in subsections 20 and 30.

SOURCE DOCUMENTS

1. Vouchers

A voucher is a document which, when properly approved and certified, authorizes the Comptroller to order payment. Following is a brief description of each type of voucher processed in SAMS.

A. Travel Voucher, C-10 (Exhibit 17.20.10-A)

The Travel Voucher is used by State employees, wards of the State, charges of the State, and contractual employees to claim reimbursement for official business related travel expenses. These vouchers cannot be submitted paperless. Its primary data elements are itemized claims for expenses incurred during official business related travel.

B. Invoice-Voucher, C-13 (Exhibit 17.20.20-A)

The Invoice-Voucher is used for all requests for payments except Personal Services and Travel. Its primary data elements are beginning and ending service dates, GAAP function code, detailed descriptions of articles and services rendered, and the liquidation and expenditure data associated with the transaction.

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.10.40 2 of 4
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C. Paperless Voucher

The Paperless Voucher is used to request a payment to a vendor without completing an Invoice-voucher. The primary data elements for a paperless voucher are the same as an invoice-voucher. Travel (C-10), petty cash, fixed charge vouchers (30 ILCS 105/11), and deceased employee death benefits (30 ILCS 105/14a) cannot be submitted paperless.

2. Schedule, C-11 (Exhibit 17.20.40-A)

A Schedule is a control document used to transmit batches of vouchers within the same fund, appropriation and fiscal year. All vouchers submitted to the Comptroller must be scheduled. Each Schedule page may contain up to 20 vouchers (Travel Vouchers, Invoice-Vouchers, Contractual Service Vouchers). The primary data elements of the Schedule are voucher number, appropriation account code, voucher number range, payee name and amount of expenditure. A completed Schedule is attached to the vouchers it covers. Note: Travel Vouchers and Contractual Service Vouchers must be batched separately behind one Schedule.

3. Contractual Service Voucher, C-02 (Exhibit 23.20.75-A)

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

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

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

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

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

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

A Magnetic Tape Transmittal Control Slip is a control document used to transmit an automated voucher file and its accompanying hard copy documents to the Comptroller. Its principal data elements are the name, address and phone number of the transmitting agency, tape reel number, tape control totals, tape identifier and the number of batches of hard copy documents accompanying the tape reel. A Magnetic Tape Transmittal Control Slip is attached to each reel before it is sent to the Comptroller. Then the tape, Magnetic Tape Transmittal Control Slip, Agency Tape Balance Report and associated batch of documents are forwarded to the Comptroller.

OUTPUT REPORTS

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

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

2. PV Modifications Document (Exhibit 17.30.15-A)

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

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PROCEDURE	DOCUMENT DESCRIPTION	REVISION NUMBER 04-002

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

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

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.10 1 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2004
PROCEDURE	TRAVEL VOUCHERS (Form C-10)	REVISION NUMBER 04-002

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. Agency generated Travel Voucher forms must be approved by the Comptroller's Office before use.

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.

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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 reimbursable expenses, as defined in Section 3000.600 of the Governor's Travel Control Guide, 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)

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.10 3 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2003
PROCEDURE	TRAVEL VOUCHERS (Form C-10)	REVISION NUMBER 04-001

<u>REFERENCE</u>	<u>CONTENTS</u>
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)

<u>REFERENCE</u>	<u>CONTENTS</u>
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

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.10 4 of 5
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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-xxxx-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.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.10 5 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2004
PROCEDURE	TRAVEL VOUCHERS (Form C-10)	REVISION NUMBER 04-002

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

| Copy 2 should be submitted to traveler.

Travel Voucher

Disposition of Copies
1 Comptroller
2 Traveler
3 Agency
4 Agency
5 Traveler

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

Agency Name and Address

PAYMENT OF INTEREST MAY BE AVAILABLE IF THE STATE FAILS TO COMPLY WITH THE STATE PROMPT PAYMENT ACT, 30 ILCS 540.

1. Social Security Number _____

2. Traveler Name and Address - Payee
LAST NAME FIRST NAME MIDDLE INITIAL
Traveler, Terry J.
2549 Potomic Avenue
Springfield, IL 62702

3. Voucher No. _____

4. Voucher Date _____

5. Appropriation Account Code _____

6. Headquarters _____

7. Residence _____

TRAVELER PLEASE NOTE IMPORTANT INSTRUCTIONS ON BACK OF COPY 5 FOR COMPLETION OF BOX 2

8. Date	9. Departed From		10. Arrived At		11. Auto Mileage @ _____	12. Auto Reimbursement	13. Trans	14. Lodging	15. Meals or Per Diem	16. Other Expenses		17. Line Totals	
	Place	Time	Place	Time						Item	Amount		
11/1/99	Spfld	7:30a	Carbondale	10:30a	160	49 60		*33 00	21 00			70	60
11/2/99	Carbondale	5:30p	Spfld	8:30p	160	49 60			28 00	Parking	2 00	79	60
11/16/99	Spfld	9:20a	Chicago	10:10a			**68 00			Taxi****	5 00	5	00
11/16/99	Chicago	6:30p	Spfld	7:20p			**68 00		17 00	Parking	3 00	20	00
11/19/99	Spfld	4:00p	MadisonWI	9:00a	268	83 08		***3500	3200			115	08
11/20/99	MadisonWI	5:00p	Spfld	10:00p	268	83 08			3200	Parking	4 00	119	08

18. Exp. Obj.	19. Amount	20. State License Plate Number	21.	22.	23.	24.	25.	26. SUB TOTALS	27. Total Exp.	28. Total Amount	
1264			856	265 36			130 00	14 00	409.36		
1291	175.20		30. Traveler Comments/Explanations *Billed Direct-Hotel 7 **Billed Direct - Air American ***Billed Direct - Happy Hotel ****Airport to Office								
1292	234.16										
27. Total Exp.	409.36										

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

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

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

Division Head, Supt., Chief _____ Date _____

Approved-Agency Head _____ Date _____

Traveler Signature _____ Date _____

12/13/99

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.20 1 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 1999
PROCEDURE	INVOICE VOUCHER (Form C-13)	REVISION NUMBER 00-001

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.

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.20 2 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2004
PROCEDURE	INVOICE VOUCHER (Form C-13)	REVISION NUMBER 04-002

CONTENTS

Information to be Entered (Exhibit 17.20.20-B)

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.
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.

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OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.20 3 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2001
PROCEDURE	INVOICE VOUCHER (Form C-13)	REVISION NUMBER 01-003

REFERENCE

CONTENTS

Line 5	Enter the date on which the vouchers were batched.
Line 6	Enter the appropriation account code number on line 6. This number must be entered as follows: xxx-xxxxx-xxxx-xx-xx (i.e., fund-organization-object of appropriation-sequence-account type).
Boxes 7 and 8	Enter the vendor's invoice number and invoice date where applicable. This will be one means of payment identification to the vendor.
Column 10	Enter the beginning and ending dates of service followed by the GAAP Function Code on the first line. The second through seventh lines should contain a complete description of the goods and services delivered. The description should be precise enough to permit an auditor to determine the appropriateness of the appropriation charged and to describe the payment to the vendor. Discount terms and justification for all freight charges are entered in the terms box.
Column 11	Enter the quantity of goods or services delivered.
Column 12	Enter the unit of measure used for the goods and services delivered.
Column 13	Enter the unit price of the goods and services provided.
Column 14	Enter the extended price of the goods and services delivered.

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.20 4 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 1997
PROCEDURE	INVOICE VOUCHER (Form C-13)	REVISION NUMBER 98-001

REFERENCE

CONTENTS

Box 15	Add the amounts in column 14 and enter the sum as the subtotal in box 15.
Box 16	Compute and enter any discount which can be taken for prompt payment. In addition, this box is used to record deductions for Federal excise tax not taken by the vendor and for disallowed freight and miscellaneous charges shown in boxes 10 through 14.
Box 17	Subtract the amount in box 16 from the subtotal in box 15 and enter the difference as total amount in box 17.
Column 18 and 19	List the expenditure object codes applicable to this payment in column 18 and the respective expenditure amounts in column 19. There is a limit of five different expenditure objects which can be related to a warrant; however, the same expenditure object may be cited in relation to more than one invoice.
Box 20	Add the amounts in column 19 and enter the sum in box 20.
Column 22	Enter the obligation number(s) related to this payment request (if payment is not related to a previously recorded obligation, enter "00"). There is a limit of three different obligations which can be related to a warrant; however, the same obligation number may be cited in relation to more than one invoice.

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.20 5 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2004
PROCEDURE	INVOICE VOUCHER (Form C-13)	REVISION NUMBER 04-002

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

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

During the lapse period (July and August), use a one-inch rubber stamp to identify the proper fiscal year in the upper right hand corner above line 4. "Contracted for Prior to July 1" should be stamped in a prominent place.

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

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

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

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.40 1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2004
PROCEDURE	SCHEDULE (Form C-11)	REVISION NUMBER 04-002

SCHEDULE (Form C-11)

PURPOSE

The Schedule (Exhibit 17.20.40-A) is a control document used to transmit batches of vouchers within the same fund, appropriation and fiscal year.

TIMING REQUIREMENTS

Schedules and vouchers should be transmitted on a daily basis.

DISTRIBUTION

The Comptroller requires the original copy of each Schedule. The number of copies required by each agency and each transmitting agency varies. In order to determine the number of copies required by a specific agency, see that agency's regulations.

CONTENTS

(Exhibit 17.20.40-B)

REFERENCE

CONTENTS

Box 1	Enter the name of the agency or institution transmitting the voucher(s).
Box 2	Enter the division of the agency or institution applicable to the voucher(s). (optional)
Box 3	Enter the date on which the schedule is prepared.
Box 4	Enter the title and number of the fund on which the voucher(s) are drawn.
Box 5	Leave blank, the Comptroller will fill this box in.
Box 6	Enter the title of the appropriation applicable to the voucher(s). (optional)

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.40 2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 1997
PROCEDURE	SCHEDULE (Form C-11)	REVISION NUMBER 97-002

REFERENCE

CONTENTS

Box 7	Enter the applicable 16-digit appropriation account number as xxx-xxxxx-xxxx-xx-xx (fund-organization-object of appropriation-sequence-account type).
Column 8	Enter the ascending sequence the voucher numbers transmitted with the Schedule.
Column 9	Enter the payee name associated with each voucher number.
Column 10	Enter the total amount from each voucher.
Column 11	Enter the previous amount vouchered to date. <u>Please note that this is an optional step.</u>
Box 12	Enter the beginning voucher number in the box labeled "FROM." Enter the ending voucher number in the box labeled "TO."
Box 12a	Add the number of vouchers in column 8 and enter the sum as voucher count in box 12a.
Box 13	Add the voucher amounts in column 10 and enter the sum as Schedule Total in box 13.
Box 14	Add the Schedule Total in box 13 to the amount in box 11 and enter the Total to Date in box 14. <u>Please note that this is an optional step.</u>

During the lapse period (July and August), use a one-inch rubber stamp to identify the proper fiscal year in the upper right corner above box 3. The Schedule need not be signed. Agency heads or their representatives usually approve and certify vouchers when presented as a packet consisting of Schedule and vouchers. There is a limit of 20 vouchers per schedule page.

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.45 1 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2004
PROCEDURE	INTEREST PENALTY REQUIREMENTS	REVISION NUMBER 04-002

INTEREST PENALTY REQUIREMENTS

It is the responsibility of each State agency to develop and implement internal procedures that will permit full compliance with the provisions of the State Prompt Payment Act (30 ILCS 540/1, *et seq.*) and the rules jointly promulgated by the State Comptroller and the Department of Central Management Services to govern the uniform application of that Act (See Exhibit 17.20.45-A).

PURPOSE

The State Prompt Payment Act generally provides for a late payment interest penalty to be paid to a vendor under certain conditions.

The Act states that, in any instance where a State official or agency is late in payment of a vendor's bill or invoice for goods or services furnished to the State, as defined in Section 1 of the Act, properly approved in accordance with the rules promulgated by the State Comptroller and the Department of Central Management Services (See Exhibit 17.20.45-A), the State official or agency shall pay interest to the vendor in accordance with the following:

(1) Any bill approved for payment under the Act must be paid within 60 days of the receipt of the Proper Bill. If payment is not made within this 60 day period, an interest penalty of 1.0% of any amount approved and unpaid shall be added for each month or fraction thereof after the end of this 60 day period, until final payment is made.

(2) No agency may enter into a contract with a late payment interest provision more generous to a vendor than that provided in this part. Unless different late payment terms are reduced to writing as a contractual agreement, the State official or agency shall automatically pay interest penalties required by the Act amounting to \$50 or more to the appropriate vendor. For interest of at least \$5 but less than \$50, the vendor must initiate a written request for the interest penalty when such interest is due and payable. Interest less than \$5.00 will not be paid, whether or not requested.

(3) The provisions of the Act apply to State employees who are reimbursed for travel.

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.45 2 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	INTEREST PENALTY REQUIREMENTS	REVISION NUMBER 03-003

RULES

The State Comptroller and the Department of Central Management Services have promulgated rules to govern the uniform application of this Act (See Exhibit 17.20.45-A). These rules include procedures and time frames for the agency approval of a bill or invoice from a vendor for goods or services furnished to the State.

A "bill or invoice" may be either the vendor's standard invoice for goods or services or a completed State of Illinois invoice-voucher when used by the vendor in lieu of the vendor's standard invoice for goods and services. In the case of capital improvements, the vendor's bill may be considered to be the invoice-voucher prepared by the contractor as the result of a "pay meeting". For reimbursements to State Employees for travel expenses, the bill is the Travel Voucher.

Approval of a bill or invoice means final approval of the voucher by the agency head.

"Payment of the bill" takes place on the issue date of the warrant.

Agencies must maintain written records reflecting the following date or dates on which:

- (1) the goods were received and accepted or the Services were rendered;
- (2) the Proper Bill was received by the State agency;
- (3) approval for payment of a bill was given by the Agency;
- (4) a vendor bill was disapproved, in whole or in part, based upon a defect or what the State agency believes to be a defect; and
- (5) the payment was issued by the Comptroller's Office.

The above dates can be maintained by keeping the original bill, date-stamping the relevant dates on the bill, or by other reliable means approved by the agency.

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.51 1 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 1996
PROCEDURE	FOREIGN VENDOR REPORTING AND WITHHOLDING REQUIREMENTS	REVISION NUMBER 96-002

FOREIGN VENDOR REPORTING AND WITHHOLDING REQUIREMENTS

PAYMENTS SUBJECT TO WITHHOLDING

A nonresident alien is an individual who is not a United States citizen or resident. The term includes a nonresident alien fiduciary. A foreign corporation or foreign partnership is one that was not created or organized in the United States, or under the laws of the United States or any of its states.

Generally, payments of fixed or determinable annual or periodic U.S. source income to nonresident alien independent contractors, foreign corporations, or foreign partnerships (foreign vendors) are subject to federal and state income tax withholding. Income subject to withholding includes: 1) personal services performed in the United States, 2) rents on properties located in the United States, 3) royalties on properties used in the United States, 4) pension payments where services were performed in the United States, and 5) taxable portions of scholarships and fellowship grants paid by a state agency. The withholding may be exempted or reduced if:

- 1) an alien claims U.S. residence by filing IRS Form 1078, *Certificate of Alien Claiming Residence in the United States*. This statement should be retained by the agency and not forwarded to the Comptroller or the IRS.
- 2) a partnership or corporation supplies a written statement to the agency claiming that they are domestic and not foreign. This statement must contain the entity's employer identification number, the address of its U.S. office or place of business, and the signature of a member of the partnership or the signature and official title of the corporate officer. This statement should be retained by the agency and not forwarded to the Comptroller or the IRS.
- 3) a partnership or corporation supplies the agency with a written statement from the IRS district director stating that the withholding is an administrative burden. This statement should be retained by the agency and not forwarded to the Comptroller or the IRS.
- 4) the income is: a) effectively connected with a trade or business in the United States; b) includible in the recipient's gross income; c) not compensation for personal services performed by an individual and d) a statement claiming exemption, IRS Form 4224, *Exemption From Withholding of Tax on Income Effectively Connected With the Conduct of a Trade or Business in the United States*, has been filed by the person entitled to the income.

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.51 2 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2004
PROCEDURE	FOREIGN VENDOR REPORTING AND WITHHOLDING REQUIREMENTS	REVISION NUMBER 04-002

- 5) residents of the foreign country are entitled to reduced rates of, or exemption from, tax under a tax treaty between their country of residence and the United States. These foreign residents must notify the paying agency that they are residents of a country with which the United States has an income tax treaty on Form 1001, *Ownership, Exemption, or Reduced Rate Certificate*, or Form 8233, *Exemption from Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual*. Tables at the end of Publication 515, *Withholding of Tax on Nonresident Aliens and Foreign Corporations*, list countries with which the United States has income tax treaties along with the tax rates that apply to various classes of income.
- 6) the income is U.S. source gross transportation income. See Publication 515 for further information.
- 7) the income is not included in gross income under the Internal Revenue Code.

The Contractual Service Voucher (C-02) is to be used for vouchering payments to foreign vendors which are subject to withholding. See Procedure 23.20.75.

RATE OF WITHHOLDING

With certain exceptions, the withholding rate for a nonresident alien is a flat 30 percent unless modified by a tax treaty. The exceptions include wages, pensions, and taxable scholarships and fellowships.

Wages and pensions paid for the personal services of a nonresident alien employee are subject to withholding in the same manner as wages paid to a U.S. citizen (graduated rates); however, most tax treaties provided at least a partial exemption from tax for labor or personal services performed in the United States. The employee must provide the employer with a statement to claim a treaty exemption from withholding. Details of the statement content can be found in IRS Publication 515.

Compensation for personal services performed by nonresident alien individuals who are independent contractors is generally subject to the flat 30 percent withholding rate, but may be exempt under a tax treaty. Under most tax treaties, compensation for the personal services of nonresident alien independent contractors is exempt only if the services are performed during a period of temporary presence in the United States (usually not more than 183 days) and the nonresident alien is a resident of the treaty country. The compensation is not exempt from U.S. tax if the contractor is a U.S. resident. Independent contractors must file IRS Form 8233, *Exemption From Withholding on Compensation for Independent*

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.51 3 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2004
PROCEDURE	FOREIGN VENDOR REPORTING AND WITHHOLDING REQUIREMENTS	REVISION NUMBER 04-003

Personal Services of a Nonresident Alien Individual, to claim a treaty exemption. Form 8233 may also be used to claim a personal exemption (\$2,500 for 1995) reducing the compensation subject to the 30 percent withholding.

Form 8233 must be filed by the alien for each tax year. One copy of the form must be filed with the IRS district director within five days of receipt. One copy should be kept by the agency. One copy should be forwarded to the Contractual Payroll Section of the Office of the Comptroller.

Taxable scholarships and fellowship grants from U.S. sources paid to a nonresident alien with nonimmigrant status are subject to 14 percent withholding.

REPORTING REQUIREMENTS

Generally, Internal Revenue Service (IRS) Forms 1042 and 1042-S must be filed when fixed or determinable annual or periodic income from U.S. sources is paid to a nonresident alien independent contractor, foreign partnership or foreign corporation. The returns must be filed by March 15 following the end of the calendar year of payment. A copy of Form 1042-S must be provided to the payee by March 15. (Forms W-2 and 941 are used to report wages or salaries paid to nonresident alien employees.)

Forms 1042 and 1042-S must be filed even if there was no income tax withholding because of a specific exemption or income tax treaty. The penalty which may be imposed for failure to file Form 1042 when due is usually 5 percent of the unpaid tax for each month or part of a month the return is late, but not more than 25 percent of the unpaid tax.

In order for the Office of the Comptroller to accumulate the necessary data for completion of Forms 1042 and 1042-S, reportable payments to nonresident alien independent contractors, foreign partnerships or foreign corporations (foreign vendors) must be vouchered on Contractual Service Vouchers (C-02) denoting the appropriate codes for foreign vendor payments. See SAMS Procedure 23.20.75.

If reportable payments are not vouchered on a Contractual Service Voucher, it is the responsibility of the paying agency to report the payments on IRS Forms 1042 and 1042-S using the agency's federal employer's identification number. Publication 515, *Withholding of Tax on Nonresident Aliens and Foreign Corporations*, should be consulted for complete reporting requirements.

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.51 4 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 1996
PROCEDURE	FOREIGN VENDOR REPORTING AND WITHHOLDING REQUIREMENTS	REVISION NUMBER 96-002

IRS FORMS AND PUBLICATIONS

Reporting Forms

Form 1042 *Annual Withholding Tax Return for U.S. Source Income of Foreign Persons*

Form 1042-S *Foreign Person's U.S. Source Income Subject to Withholding*

Forms used by foreign person to claim exemption from withholding or tax treaty rate

Form 4224 *Exemption from Withholding of Tax on Income Effectively Connected with the conduct of a Trade or Business in the U.S.*

Form 8233 *Exemption from Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual*

Form 1078 *Certificate of Alien Claiming Residence in the U.S.*

Form 1001 *Ownership, Exemption, or Reduced Rate Certificate*

Publications

Pub. 515 *Withholding of Tax on Nonresident Aliens and Foreign Corporations*

Pub. 519 *U.S. Tax Guide for Aliens*

Circular E *Employer's Tax Guide*

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.70 1 of 1
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2004
PROCEDURE	MAGNETIC TAPE TRANSMITTAL CONTROL SLIP	REVISION NUMBER 04-002

MAGNETIC TAPE TRANSMITTAL CONTROL SLIP

PURPOSE

The Magnetic Tape Transmittal Control Slip (Exhibit 17.20.70-A) is used by the State agencies in transmitting commercial voucher tapes and the accompanying hard copy documents to the Comptroller.

TIMING REQUIREMENTS

The Magnetic Tape Transmittal Control Slip should be submitted with each commercial voucher tape.

DISTRIBUTION

The Comptroller requires this form to accompany the commercial voucher tape along with a copy of the Agency Tape Balance Report.

CONTENTS

The basic contents are the transmitting agency, reel number, tape identifier, description of tape contents, number of hard copy documents and control totals.

Magnetic Tape Transmittal Control Slip

1. To: Office of the Comptroller Attn: <u> Voucher Control </u> 325 West Adams Street Springfield, Illinois 62704-1858		2. From: Department of XYZ General Accounting 123 Main Street Springfield, IL 62706 Telephone: () x7665	
3. Date <p style="text-align: center;">07/31/97</p>	4. Reel Number <p style="text-align: center;">00375</p>	5. Tape Identifier <p style="text-align: center;">311013</p>	
6. Contents - Specify <p style="text-align: center;">Commercial Vouchers</p>		7. Hard Copy Documents: No. of Boxes/Envelopes <u> 1 </u>	
8. Control Totals No. of Schedules <u> 113 </u> No. of Obligations or Transactions <u> 394 </u> Total Dollar Amount of Transactions <u> \$375,202.03 </u> Obligation TIN Total <u> </u>		9. Comments <p style="text-align: center;">ABD 2121</p>	
SCO-059 Side 1 5/95-2,000		10. For Comptroller Use	

Instructions For Completion

1. Specify either "Obligations" or "Voucher Control" in Attention line.
2. Name and Address of Transmittting Agency. Indicate telephone number for agency contact.
3. Date of transmittal.
4. External reel number of tape.
5. A unique identifier such as external reel number or agency assigned number. This is the Tape Identifier number contained in the Header Record on the tape.
6. Specify type of documents on the tape - Obligations, Commercial Vouchers, Motor Fuel, Circuit Breaker, etc.
7. Specify no. of boxes/envelopes of hard copy documents accompanying the tape.
8. Fill in the Control Totals.
9. Any pertinent comments.

**STATE OF ILLINOIS
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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.10.15 2 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2004
PROCEDURE	INTERNAL REVENUE SERVICE REQUIREMENTS	REVISION NUMBER 04-002

partnership: Tri-State Enterprises
DBA Holiday Hotel

When the vendor's SSN or EIN is used and payments are mailed "in care of" a bank or other entity, the vendor's name should be first, followed by the bank's name:

sole proprietor: Doe John E
c/o First State Bank

partnership: L & M Plumbing
c/o First National Bank

When payments are made to an individual for services as an employee of a business entity, the individual's SSN must be used. This is true even when the individual must give all money received to the business. For example, Dr. Mary Pane is employed by the Midwest Clinic, a corporation. If Dr. Pane is the payee on the voucher, her SSN must be used. If the payee is Midwest Clinic, the EIN of the Clinic should appear on the voucher.

Backup Withholding

Under IRS regulations, the payer of amounts subject to 1099-MISC reporting must solicit the payee's TIN and the payee must furnish his or her TIN. If the payee fails to supply this number, or the payee is awaiting a TIN, the payer must impose "backup withholding" on any payments subject to 1099 reporting and remit amounts withheld to the IRS. Currently, the backup withholding rate is 28 percent of the total reportable payment.

To comply with IRS regulations, Invoice Vouchers containing a payment for goods or services must contain the vendor's correct TIN or be submitted with an "Awaiting TIN Certification" on Form W-9 (see "Awaiting TIN Certification" below). Any Voucher which does not contain a TIN or, when applicable, an "Awaiting TIN Certification" shall be returned to the vouchering agency to obtain the necessary documentation.



Authorization for Direct Deposit of Payments

Sign and return completed form to:
OFFICE OF STATE COMPTROLLER DANIEL W. HYNES
Attn: Electronic Commerce
325 West Adams Street, 4th Floor
Springfield, Illinois 62704-1871

1) _____
Taxpayer Identification Number

This is my: Social Security Number
 Federal Employer I.D. Number
 Governmental Unit Code

(Please type or print in ink)

2) _____ Payee Last Name (or Company Name) _____ Payee First Name

3) _____
Mailing Address (Indicate Suite, Apartment Number, or P.O. Box, if applicable)

4) _____
City, State, Zip Code

5) (____/____/____) _____ - _____
Area Code and Telephone Number Daytime

6) (____/____/____) _____
FAX Number, if available

7) You must check **one** of these options: A. I do **not** require any remittance information.
B. I require an invoice number and invoice date.

I certify that the information provided on this form is correct. I authorize the State of Illinois Office of the Comptroller to direct payments for crediting in my account at the financial institution designated on this form and to initiate, if necessary, debit entries and adjustments for any credit entries in error. If a direct deposit payment cannot be made, I understand that payment will be mailed to the payee address that appears on the payment voucher. This authorization is applicable to all Commercial payments issued by the Comptroller to the payee's Taxpayer Identification Number, except where authorized by the payee for other State programs.

8) _____
Name of Authorizing Person (Please print) Signature of Authorizing Person Date

9) (____/____/____) _____ - _____
Area Code and Telephone Number Daytime E-mail Address (if available)

-----Financial Institution Information-----

NOTE: It is recommended that you contact your financial institution to verify the transit routing number. If you need remittance you should also notify your institution that State payments will be transmitted in the Corporate Trade Exchange (CTX) format with multiple addenda records.

10) _____
Financial Institution Routing Number

11) _____
Payee Account Number

12) You must select **one** of the following options: Direct deposit to my **CHECKING** account.
 Direct deposit to my **SAVINGS** account.

13) _____
Name of Financial Institution Financial Institution Telephone Number



COMMERCIAL

(For vendors who provide goods and services to the State of Illinois)

IMPORTANT: *Illinois Direct Deposit* currently limits vendors to **one bank account per Vendor Number** (SSN/FEIN). Before enrolling, be sure that you are authorized to direct all State of Illinois payments issued under your Vendor Number into one account. If you are uncertain, you may review your payment history on the *Vendor Payments* section of the Comptroller's Web site (www.ioc.state.il.us) or call the Comptroller's Office at 217/557-0930 for assistance.

[To reduce the risk of errors, please type or print (in ink) the information requested on the form.]

1. Enter the payee's Vendor Number (SSN or FEIN) and check the appropriate type (SSN or FEIN) below.
2. Enter Payee's Last Name (or Company Name) and First Name as it appears on current payments.
3. Enter Payee's Mailing Address (including applicable suite, apartment or post office box numbers). This should be the address of the payee where mailings from the Comptroller would be directed, if necessary, regarding the direct deposit program.
4. Enter City, State and Zip Code for the Mailing Address entered on Line 3.
5. Enter Payee's Area Code and Telephone Number.
6. If applicable, enter the Area Code and Telephone Number of payee's fax machine.
7. REMITTANCE OPTIONS: Your need for remittance information (vendor invoice number, invoice date) determines the manner in which your payments will be processed by the Comptroller's Office. Please read the information below carefully before selecting an option:
 - OPTION A:**
Select this option if you **do not need any remittance information**. By doing so, you instruct the Comptroller's Office to direct all Commercial payments electronically, whether or not electronic remittance information is provided by paying agencies. **NOTE: If you receive *Adoption, Guardianship, Foster Care Subsidy* or *Child/Day Care* payments from the Department of Children and Family Services or the Department of Human Services, you must select this option (A) because these agencies do not always provide the information required on their payment vouchers.**
 - OPTION B:**
Select this option if you **do** need minimal remittance information (Vendor Invoice Number, Invoice Date). If the paying agency enters this information on the voucher, the Comptroller's Office will transmit the information electronically with the payment to your financial institution. If the paying agency does **not** provide the required information, the Comptroller's Office will generate a warrant (paper check) and mail it to you at the address that appears on the payment voucher.
IMPORTANT NOTE: If you need remittance information, it is important that you contact your financial institution and discuss how they will provide your electronic remittance information to you. They will need to know that State of Illinois electronic payments are presented as Corporate Trade Exchange (CTX) transactions with multiple addenda records formatted in the ANSI X12 820 Standard through the Electronic Data Interchange (EDI) process.
8. After reading the Certification Statement, the Authorizing Person prints his/her name, signs where indicated (in ink) and enters the Date the form is signed.
9. Enter the Authorizing Person's Area Code, Telephone Number (and E-mail address, if available).
10. Enter the transit Routing Number of payee's Financial Institution.
11. Enter the payee's designated Account Number.
12. Indicate with a check mark the Type of account designated, whether Checking or Savings.
13. Enter the name of payee's Financial Institution and its Area Code and Telephone Number.

MEDICAID PAYEES who enroll for direct deposit will continue to receive their EOBs (Explanation of Benefits) through the mail from the agency.

NON-MEDICAID PAYEES will only receive remittance information electronically IF entered by the paying agency on the payment voucher. Limited information may also be viewed on the Comptroller's web site.

Privacy Act Notice: You previously provided your Taxpayer Identification Number (TIN), i.e. your social security number or your employer identification number, to the State of Illinois upon becoming a State of Illinois payee. Section 6109 of the Internal Revenue Code requires you to give your TIN to persons, such as the State of Illinois, who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA. The Illinois Office of the Comptroller, as administrator of the Illinois Direct Deposit program, requests verification of your TIN on the Authorization for Direct Deposit of Payments. Your TIN verification enables proper payee identification and corresponding direction of payments as specified on your completed Authorization for Direct Deposit of Payments. While not mandatory, failure to provide your TIN on the Authorization precludes your participation in the Illinois Direct Deposit program.

Prompt Payment Notice: Payment of interest may be available if the State fails to comply with the State Prompt Payment Act (Ill. Rev. Stat. 1991, ch. 127, par. 132.400 et seq.) [30 ILCS 540].

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SECTION	ELECTRONIC COMMERCE	PROCEDURE - PAGE NO. 20.20.40 1 of 1
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2004
PROCEDURE	AUTHORIZATION UPDATES-CHANGES	REVISION NUMBER 04-002

AUTHORIZATION UPDATES-CHANGES

The Comptroller's Office receives electronic files from the lead banks with proper paperwork that identifies change notices, rejected items and returned items.

Definitions:

- A change notice means the financial institution accepted the item but needs information changed on the Comptroller's Office Authorization master file (e.g., name changes, bank account number changes or changes in the depositor's account selection).
- A rejected item means the lead bank rejected the item due to invalid routing number data or by request from the Comptroller's Electronic Commerce section.
- A returned item means that the item successfully reached the payees financial institution but could not be posted. The reasons for returns are many and varied.

The Comptroller's Office receives paperwork for any of the above items on the Payroll and Contractual, Public Aid, Retirement, State Tax Refund and Commercial systems. The Electronic Transfer (ET) system generates a Direct Deposit Return report (ETR116) (Exhibit 20.20.40-A), which identifies the returned transactions and the reasons for direct deposit refusal. A copy of the ETR116 report is generated from the various systems and sent to the payee's agency as notification of such items. The Electronic Commerce section retains copies of the ETR116 reports for Commercial payees. A hard copy warrant is issued for any direct deposit item that has been rejected or returned by a financial institution.

If a payee's direct deposit record remains inactive for one year on the Authorization file, the record is automatically deleted.

If it is determined that a payee's direct deposit status should become inactive, the Comptroller's Electronic Commerce section staff will terminate that payee's record on the Authorization file.

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10	Introduction	
20	System Cycle and Timing	
30	System Controls	
40	Document Description	
	.. Source Documents	
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50	Statement of General Policy	
60	Statute Statement	
20	Input Document Procedures	
05	Federal/Illinois W-4 Card	
10	Employee's Statement of Nonresidence in Illinois	
15	Federal W-5 Form	
20	Bond Authorization Form	
25	Authorization for Deposit of Recurring Payments	
30	Deduction Authorization and Revocation Forms	
40	Payroll Voucher	
45	Payroll Voucher Distribution Schedule	
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	65	Salary Refund Form Processing
	70	Authorization to Pick-up Salary Warrants
	75	Contractual Payroll (C02 Vouchers)
30		Output Report Procedures
	10	Payroll Warrant, Warrant Stub, and Earnings Statement
	20	Agency Return Tape
	40	U.S. Savings Bonds
	50	Form W-2
40		Control Procedures
	10	Payroll Voucher Audit Procedures
	20	Warrant and Earnings Statement Distribution Procedures
	30	Bond Distribution Procedures
50		Supplemental Procedures and References
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		.. Determination of Payrolls and Pay Codes
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		.. Fiscal Year Cut-offs
		.. Transferred Employees
		.. New Employees

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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.10.10 1 of 1
SUB-SECTION	SYSTEM OVERVIEW	EFFECTIVE DATE January 1, 2004
PROCEDURE	INTRODUCTION	REVISION NUMBER 04-002

INTRODUCTION

The State of Illinois Payroll System generates payroll warrants or electronic direct deposit transactions for all employees paid from funds held in the State Treasury for which the State Treasurer is officio or ex-officio custodian. All payroll warrants and direct deposits must be supported by a precalculated payroll voucher submitted and approved by authorized agency personnel. Deductions from gross pay reflected on the payroll voucher tape must in turn be supported by a deduction authorization maintained by the employing agency. After auditing and balancing the vouchers and tapes, the Comptroller's Office issues employee payroll warrants or makes electronic direct deposits for the net pay amount on the voucher and returns these warrants or, in the case of direct deposits, earnings statements, to the agency for distribution to the employees. Trailer warrants, reflecting the amounts paid to insurance companies, credit unions, unions, associations, tax sheltered annuities, saving bonds, parking fees, garnishments* and child support processing fees, will be distributed by the Comptroller's Office. Warrants representing Tax Levies, Garnishments, Unemployment Compensation, Bankruptcies and money owed another State agency will be returned to the vouchering agency for distribution.

The payroll section also includes sub-systems that issue and print Contractual payments (C02 Vouchers), print and distribute United States Savings Bonds, process salary refunds and corrections, print miscellaneous reports for the legislature, and respond to requests for information concerning State employees.

*Effective January 1, 1999, Public Act 90-677 changed the processing requirements for Wage deduction orders (garnishments, citations and administrative garnishments). Wage deductions are treated as a payroll deduction trailer which are returned to the originating agency for distribution.

All Child Support payments are sent directly to the New State Disbursement Unit, except for payments authorized to be sent directly to the custodial parent. These direct pay child support warrants are forwarded to the vouchering agency for distribution.



STATE CODE Valid Values

CODE	STATE
01	Illinois
04	Kentucky
05	Michigan
06	Wisconsin
07	Iowa

NOTE: To determine if a state is a reciprocal and/or withholding state or for other valid state codes, contact the Illinois Office of the Comptroller Payroll Unit.



RETIREMENT PICKUP CODE Valid Values

CODE	PERCENT/DESCRIPTION
00	None [0%]
01	4%
02	5.5%
03	8%
04	4.5%
05	8.7%
06	1.0%

RETIREMENT CODE Valid Values

CODE	PERCENT/DESCRIPTION
0	8%
1	4%
2	9.5%
4	INELIGIBLE
5	WAIVER
6	GENERAL ASSEMBLY
7	TEACHERS
8	JUDGES
9	UNIVERSITY
M	5.5%
N	6-MONTH QUALIFICATION TBL 2 (SECURITY EMPLOYMENT)
Q	6-MONTH QUALIFICATION
R	9.5%
S	5.5%
W	NON-PERMANENT RETIREE

For further information, contact the SERS Accounting Division

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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.75 1 of 16
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2004
PROCEDURE	CONTRACTUAL SERVICE VOUCHER (C-02)	REVISION NUMBER NEW

CONTRACTUAL SERVICE VOUCHER (Form C-02)

OVERVIEW

The Contractual Service Voucher (Exhibit 23.20.75-A) is to be used for vouchering payments subject to withholding taxes (federal or state income taxes, backup withholding, and/or FICA taxes), which have not been authorized to process using the Comptroller's salary payroll system. Examples include payments to Lottery, non-resident aliens, etc. For any exceptions, the Comptroller's Office must be contacted for authorization.

CONTRACTUAL EMPLOYEES

The Internal Revenue Service (IRS) and the Illinois Department of Revenue require federal and state income tax withholding on compensation paid to individuals who perform personal services for the State on a contractual basis who are deemed "employees" under IRS regulations.

Contractual employees who work in certain State educational facilities may qualify for membership in the Teachers' Retirement System. Employers of members of the Teachers' Retirement System are required to withhold contributions to the System.

Contractual employees do not qualify for inclusion in the State Employees' Retirement System, the State Universities Retirement System, or the State Employees Group Insurance Program.

Contractual employees, will be, in most cases, subject to the full 7.65% FICA tax if they are not covered under a pension plan that meets a specific defined contribution rule. (FICA, means the combined total of the Social Security tax (OASDI) of 6.2% and the Medicare tax (HI) of 1.45%).

The Internal Revenue Service has determined that an employee meets this minimum benefit rule if he or she contributes at least 7.5% of his or her State compensation to a pension plan.

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It is the responsibility of each agency to determine whether payments to individuals who perform personal services for the State are to be treated as "wages" paid to "employees" for federal and state income tax withholding purposes. The following guidelines are to be applied. The terms "services" and "personal services" as used herein are to be interpreted in their generally accepted meanings; not as defined in the Illinois statutes. Payments for non-personal services, such as rent for the use of a building or other physical facility or reimbursement of travel and other similar expenses, are not subject to withholding. Similarly, the term "person" is limited to individuals; amounts paid to partnerships and corporations are not subject to withholding even though such payments may represent compensation for personal services rendered by a member or representative of such entities.

1. Generally, all payments to persons who provide personal services to the State who are deemed to be "employees" are subject to both federal and state income tax withholding. A person providing personal services may be a State employee for income tax purposes even though (a) he is paid out of the contractual services, awards and grants, permanent improvements, lump sums, or other line item budgets, rather than through the regular payroll, (b) his agreement with the State provides that he is an independent contractor, and (c) he is not treated as an employee for State insurance and pension benefits. The test for determining whether a person who provides such services is an employee for income tax purposes is whether the State has the right to control and direct the performance of the services, not only as to the result to be accomplished, but also as to the details and means by which that result is to be accomplished. Thus a person will be deemed an employee of the State for income tax if he is subject to the will and control of the State, not only as to what shall be done, but also as to how it shall be done. It is not necessary, however, that the State actually direct or control the manner in which the services are performed; it is sufficient if it has the **right** to do so. Moreover, the fact that a person may provide services for a short period of time does not preclude him from being classified as an employee for income tax purposes. For example, a secretary may be an employee even though she works for only one day.

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2. Except as provided in the last sentence of paragraph 3 and in paragraph 4, all persons who provide personal services to the State shall be treated as State employees for federal and state income tax purposes. The term "employees" shall be deemed to include (but is not limited to) the following persons:
 - a. a person who, at the time he enters into a contract with the State, is expected to be placed on a regular payroll, but is paid out of a budget other than the "personal service budget" prior to his being placed on a regular payroll;
 - b. except as described in paragraph 4, a person who provides secretarial, general office, keypunch, janitorial or other ministerial services; and,
 - c. a teacher or teacher's aide.

All persons deemed to be employees for federal and state income tax withholding purposes will receive a Form W-2 reflecting gross earnings and federal and state taxes withheld for all payments processed by the Comptroller on a Contractual Service Voucher.

3. A person who provides personal services to the State for which he is compensated other than on a regular payroll shall be treated as a State employee for income tax purposes unless he or she can prove that the contractual services are provided as part of a business which he or she regularly conducts. (See paragraph 4 (b).) Notwithstanding the preceding sentence, official court reporters who are compensated on a regular payroll (with respect to which they are employees) shall not be treated as employees with respect to transcription fees paid by the State, either on behalf of indigent criminal defendants or juveniles adjudged delinquent pursuant to the Illinois statutes and Rules of the Supreme Court of the State of Illinois or as a party to litigation.

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4. The following persons are generally considered not to be State employees:
- a. a person performing professional services, such as a doctor, lawyer, dentist, architect, veterinarian, engineer or CPA, unless such person (1) is on a regular payroll, or (2) is expected to be placed on a regular payroll at the end of the contract period. (However, a person who is not an employee with respect to the rendering of one type of service can be an employee with respect to the rendering of another type of service. For example, a doctor will be treated as an employee of a medical school at which he teaches on a regular basis, even though he is not an employee with respect to a private practice which he conducts out of his office.);
 - b. a person who has bona fide business in which he regularly makes available to the public services which are similar to those rendered to the State. (For example, if an individual provides janitorial services to the State and other persons as part of regular business which he conducts, he will not be an employee of the State with respect to such services.);
 - c. a person such as an expert witness, portrait painter, management consultant or computer programmer retained to design a particular program, who provides services over which the State does not have the right to control or direct the manner in which the work is done (even though the State can control or direct the result).
5. Payments for personal services made to a person who is deemed not to be an employee for income tax purposes constitute self-employment income which the recipient will be required to include in his or her taxable income for federal or State purposes. (The State will provide each person who receives \$600 or more of self-employment income from the State with a Form 1099, indicating the amount of self-employment income paid by the State.)

Payment for services provided by an independent contractor must be submitted on an Invoice-Voucher (C-13) with a statement indicating the individual is exempt for tax withholding.

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6. In certain limited cases payments to an individual may be considered in the nature of welfare payments which are not taxable income. In such cases, notwithstanding anything stated in these guidelines to the contrary, the payments are not subject to withholding. For example, payments under Title V of the Federal Economic Opportunity Act of 1964 are not taxable to the recipient and therefore are not subject to withholding.
7. Payments which represent reimbursement of nontaxable expenses under an accountable plan or payment for services which are not personal services (such as rental of office space) are not subject to withholding. In situations in which a single warrant is to be issued for personal services and reimbursement for nontaxable expenses, the voucher submitted to the Comptroller must identify the amount which represents payment for personal services.

FEDERAL AND ILLINOIS W-4 CARD (Exhibit 23.20.75-C)

REQUIREMENTS

Each contractual employee must complete a Federal/Illinois W-4 Employee's Withholding Exemption Certificate (Comptroller form C-25). The information entered on the form C-25 is used to calculate the amount of Federal and Illinois withholding taxes to be withheld on the C-02 voucher for each individual.

Worksheets for completion of the Federal and State W-4's can be obtained from the Internal Revenue Service and the Illinois Department of Revenue.

State agencies must have on file a properly completed Federal/Illinois W-4 for all contractual employees. If an individual refuses to complete a Form W-4, tax should be withheld at the same rate as a person claiming a marital status of single and exemptions of zero. State agencies must maintain the last effective Federal/Illinois W-4 for terminated employees for a period of 4½ years.

The loss of an exemption that affects withholding at the beginning of the next taxable year, such as a divorce or the loss of a dependent, should be reflected by an amended Form W-4 on or before December 1. If the change occurs in December, the new Form W-4 must be furnished within 10 days of the day on which the change occurs.

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DISTRIBUTION

One copy of the Federal/Illinois W-4 should be completed by each individual and retained by the employing State agency. If an individual (1) claims over 10 withholding allowances; or (2) claims exemption from withholding, a copy of the form must be forwarded to the Comptroller's Office.

CONTENTS

Side one of the combined Federal/Illinois W-4 must be completed by the employee as follows:

- A Type or Print Full Name: Enter last name, first name and middle name or initial.
- B Social Security Number: Enter your social security number as it appears on your social security card.
- C Mailing Address: Enter your mailing address and zip code. This is the address to which your W-2 statement will be mailed.
- D Marital Status: Check appropriate box to indicate marital status for federal withholding purposes.
- E Federal Withholding Allowances:
 - 5. Enter total number of allowances you are claiming. (Leave blank if claiming exemption from withholding.)
 - 6. Enter additional dollar amount of Federal tax to be withheld, if any, per pay period. This dollar amount will be in addition to the amount calculated by using the marital status and exemptions from the tax tables. (Leave blank if claiming exemption from withholding.)
 - 7. If exempt, complete line 7, but do not complete lines 5 and 6. Before you can claim exemption you must satisfy the conditions set forth in line 7. You cannot claim exemption if your income will exceed \$600 and includes unearned income and another person can claim you as a dependent. If these conditions are met, write "Exempt" on the line provided.

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F Signature and Date: Employee must sign and date the form.

Side Two of the Federal/Illinois W-4 must be completed by the employee as follows:

- 1 Enter social security number.
- 2 Enter name and mailing address.
- 3 Enter the number of state exemptions.
- 4 Enter any additional money you want withheld over and above the amount calculated by using only the exemptions claimed.
- 5 Sign on this line.
- 6 Enter the date the form was completed.

DISPOSITION OF UNACCEPTABLE FEDERAL/ILLINOIS W-4

Any unauthorized change or addition to Form W-4 makes it invalid. This includes taking out any language by which the individual certifies that the form is correct. A Form W-4 is also invalid if, by the date an individual gives it to you, he or she indicates in any way that it is false.

When you get an invalid Form W-4, do not use it to figure withholding. Tell the individual it is invalid and ask for another one, if the individual does not give you a valid one, withhold taxes as if the individual were single and claiming no withholding allowances. However, if you have an earlier Form W-4 that is valid, withhold as you did before.

EXEMPTION FROM INCOME TAX WITHHOLDING FOR ELIGIBLE PERSONS

An employee may claim exemption from income tax withholding because he or she had no income tax liability last year and expects none this year. However, the wages may still be subject to social security and Medicare taxes. An employee may claim exemption from Illinois income tax only if he can claim exemption from Federal income tax.

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A Form W-4 claiming exemption from withholding expires on December 31. An employee must file a Form W-4 each year by February 15 to claim exemption from withholding. Agencies should begin withholding from each employee who previously claimed exemption from withholding but has not submitted a new Form W-4 for the current year by February 15. Withhold tax as if the employee is single with zero withholding allowances.

EMPLOYEE'S STATEMENT OF NONRESIDENCE IN ILLINOIS (FORM IL-W-5-NR)

A contractual employee who is a resident of a reciprocal state—Iowa, Kentucky, Michigan, or Wisconsin—should not have Illinois income tax withheld from compensation even though that compensation may be paid in Illinois. Under reciprocal agreements negotiated between Illinois and those states, compensation paid to residents of those states is exempt from Illinois withholding. Such employees must file Form IL-W-5-NR (a declaration of their residence in Iowa, Kentucky, Michigan, or Wisconsin) with the employing agency to be entitled to this exemption. In the event that an employee, after filing Form IL-W-5-NR, moves out of the named state of residence, he must notify the employing agency within 10 days and file a new Form IL-W-5-NR, if applicable. See Exhibit 23.20.75-B.

PAYMENTS TO FOREIGN VENDORS

Certain payments to nonresident alien independent contractors and foreign corporations or partnerships (see SAMS Procedure 17.20.51) are subject to federal tax withholding and/or reporting on IRS Form 1042. These payments must be submitted on Contractual Service Vouchers.

PROCESSING CRITERIA

The following criteria apply to processing Contractual Service Vouchers:

1. Contractual Service Vouchers must be submitted with a Schedule (Form C-11) (Refer to Procedure 17.20.40) and not be interspersed with Commercial Vouchers (C-12, C-13) and/or Travel Vouchers (C-10).
2. Voucher numbers are restricted to 8 characters. The first 4 characters may be alpha or numeric but the last 4 must be numeric (i.e., ABCD1234).

STATE OF ILLINOIS
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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.75 9 of 16
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3. A voucher number may not be used within the same account code more than once. The only exception would be in the case of a Replacement Voucher where the initial voucher was lost and, therefore, never processed.
4. The Office of the Comptroller will continue to assign the Schedule numbers for both hard copy vouchers and vouchers accompanied by magnetic tape.
5. The entire Schedule will be rejected if the total of all the vouchers (gross amounts) do not agree with the total shown on the applicable Schedule. Individual vouchers will be rejected if they do not crossfoot (gross to net).
6. Only one detail object code (in addition to 1175, State Contribution to Social Security or Medicare, Contractual Payroll) may be cited on the voucher. In this case, a payment which represents both a contractual payment (e.g., \$25/hr X 10 hrs.) plus expense reimbursements will show the total of both as the amount charged to the detail object.
7. The Contractual Service Voucher will contain marital status, federal and state withholding exemptions and amounts for federal and state tax to be withheld. It will be the agency's responsibility to compute the various withholding amounts in accordance with current IRS regulations. Questions concerning withholding tables to be used in unusual circumstances should be referred to the Internal Revenue Service.
8. It is suggested that all contracts with persons who are to be treated as employees for federal income tax purposes, contain the following clause, or words to similar effect:

The undersigned has been informed that payments pursuant to a contract, are not self-employment income for Social Security purposes and that contractual employment by the state does not qualify the individual to contribute to Social Security as self-employed.
9. The Contractual Service Voucher (C-02) must be used for all applicable contractual services payments described in the overview (23.20.75 1 of 16).

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10. The determination of whether an individual hired on a contractual basis qualifies for federal and/or state tax withholding (and possibly Teachers' Retirement System contributions) rests mainly with the agency which hired the individual. The Office of the Comptroller will pre-audit the Contractual Service Vouchers to determine that the processing criteria are met and to review the agency's determination for reasonableness.
11. Nonresident Foreign vendors may be subject to federal and state income tax withholding. FICA withholding is not required.

DISTRIBUTION

Six copies of the Contractual Service Voucher are required and distributed as follows:

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

INSTRUCTIONS

At the top of the form, enter the name and address of the agency, institution, or other State governmental unit.

REFERENCE

Block 1

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Signature not required.

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Block 2	Enter the payee's nine-digit taxpayer identification number. For individuals and sole proprietors, this is their social security number (SSN). For corporations and partnerships it is their employer identification number (EIN). Nonresident foreign vendors that are not engaged in a U.S. Trade or business and do not have an office or place of business in the U.S. are required to have an EIN or SSN.
Block 3	Place an "X" in the box if this is your first request for payment at the address entered in Block 4.
Block 4	Enter the payee's name in the following format Last name-First name-Middle name or initial and the address to which the warrant is to be mailed. Do not include commas, dashes or any other characters between each name.
Line 5	Enter the voucher number assigned to this voucher. Voucher numbers are restricted to 8 characters. The first 4 digits may be alpha or numeric but the last 4 must be numeric (i.e., ABCD1234).
Line 6	Enter the date the voucher was prepared.
Line 7	Enter the 16 digit expenditure authority account against which the payment will be charged.
Line 8A	Enter the expenditure authority account from which the State's contribution to Medicare is to be paid and also the detail object code in parenthesis.

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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.75 12 of 16
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Line 8B	Enter the amount of the State's contribution.
Block 9	Enter a complete description of the services rendered, the rate of compensation, the time period the payment covers and expenses incurred. Immediately above block 10 enter the gross wages before deferred compensation. If there is no deduction for deferred compensation enter the amount from block 10.
Block 10	Enter the total taxable earnings billed based upon the rate of compensation entered in Block 9 for the period of time the payment covers plus <u>taxable</u> expenses.
Block 11	Leave Blank (Comptroller's authorization required prior to usage.)
Block 12	Enter the sum of the amounts entered in Block 10.
Block 13	Enter the number of allowances claimed on Form W-4, side 1. If claiming exempt, enter "E". If the payee is a nonresident alien independent contractor who is not exempt from withholding, enter the number of exemptions claimed on form 8233. In all other cases, enter 0.
Block 14	Enter the amount of federal tax to be withheld based upon the gross earnings entered in Block 10, the number of federal exemptions entered in Block 13, the marital status entered in Block 15 and the withholding tables (IRS Circular E or Publication 515 for foreign vendors) used as noted in Block 30.

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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.75 13 of 16
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<u>REFERENCE</u>	<u>CONTENTS</u>
Block 15	Enter your current marital status - "M" for married and "S" for single, non-resident, Lottery or foreign vendor.
Block 16	Enter the number of allowances claimed on the state Form W-4. If claiming exemption from withholding, enter "E". If the payee resides in a State other than Illinois that has entered into a reciprocal agreement with Illinois (Iowa, Kentucky, Michigan or Wisconsin), enter the number of exemptions the payee wishes to claim for that State's tax withholding purposes. If the payee is a nonresident alien independent contractor who is not exempt from withholding, enter the number of exemptions claimed on Form 8233. In all other cases, enter 0.
Block 17	If the payee is subject to Illinois withholding, leave blank. If the payee resides in a state which has a reciprocal agreement with Illinois, i.e. Kentucky (KY), Wisconsin (WI), Michigan (MI), or Iowa (IA), and the payee has filed Form IL-W-5-NR with the agency, enter the 2 letter abbreviation identifying the state.
Block 18	Enter the amount of State tax to be withheld based upon the gross earnings entered in Block 10, the number of State exemptions entered in Block 16 and the State tax code entered in Block 17. Use the applicable state's withholding tables.
Block 19	Enter "M" if Medicare is to be withheld. Leave blank if nonresident foreign vendor.
Block 19.1	Enter S for Social Security or T for Teachers Retirement. Leave blank if nonresident foreign vendor.

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<u>REFERENCE</u>	<u>CONTENTS</u>
Block 20	Enter the amount of the employee contribution to Medicare, based on 1.45% of gross wages. Leave blank if nonresident foreign vendor.
Block 20.1	Enter the amount to be withheld for the individual's contribution to the Teachers' Retirement System if he/she is eligible. If Social Security, enter the contribution based on 6.2% of gross earnings. Leave blank if nonresident foreign vendor.
Block 21	If there is an involuntary deduction, enter the appropriate code: 12 Child Support 97 Garnishment 98 Tax Levy 99 Bankruptcy
Block 22	Enter the amount of any tax levy or involuntary deductions in accordance with instructions provided to all agencies via Bulletins from the Comptroller's Office.
Block 23	Enter the amount of net earnings. Block 10 minus Block 14 minus Block 18 minus Block 20 minus 20.1 minus Block 22.
Block 24	Enter the same amount entered in Block 11.
Block 25	Enter the total of the amounts entered in Block 23 and Block 24. This is the amount of the warrant which will be issued to the payee in Block 4.
Block 26	Enter the same amount entered in Block 14. This is the amount of the warrant which will be issued to the State Treasurer for federal income tax withholding purposes.

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Block 27	Enter the same amount entered in Block 18. This is the amount which will be issued to the applicable State Department of Revenue for state income tax withholding purposes. If the State has a reciprocal agreement with Illinois (Iowa, Kentucky, Michigan or Wisconsin), enter the name of the State in the blank and cross out the word Illinois. If a nonresident foreign vendor, enter the country of residence in the blank.
Block 28	Enter the amount from block 20 plus the amount from 20.1 if 20.1 reflects a contribution to Social Security. This is the amount of the warrant issued to the Social Security Administration Fund for the employee's contribution.
Block 28.1	Enter the same amount entered in Block 20.1 if this reflects a contribution to the Teachers' Retirement System. This is the amount of the warrant which will be issued to the Retirement System for the payee's retirement contribution.
Block 29	Enter the same amount entered in Block 22. The proper payee name can be determined by reviewing the applicable instructions for tax levies and garnishments issued by the Comptroller's Office.
Block 30	Enter "1" if federal tax withholding was based on monthly tables, "2" if semi-monthly tables were issued, "3" if other than monthly or semi-monthly tables were used, "4" for non-resident lottery payments, "5" for payment to non-resident other than lottery payment, "6" if the weekly tax table is used, "7" if the bi-weekly tax table is used, or "8" for nonresident foreign vendor payments.

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<u>REFERENCE</u>	<u>CONTENTS</u>
Block 31	Enter the 4 digit detail object against which the amount in Block 34 is to be charged.
Block 32	Leave Blank.
Block 33	Leave Blank.
Block 34	Enter the total of the amounts appearing in Block 25, 26, 27, 28, 28.1 and 29. (This total must agree with the amount entered in Block 12.)
Block 35	Agency use only.
Block 36	Enter <ul style="list-style-type: none"> A) 1--if only Medicare is being withheld. B) 2--if full FICA is being withheld. C) 3--if the person has reached the maximum withholding; D) 4--if the C-02 represents a lottery prize; and E) 5--if the employee is exempt from both the Social Security and Medicare withholding. A nonresident foreign vendor is exempt.

Obtain approval signature and certifying signature. The date certified must be in the month-day-year format (xx-xx-xx).

Forward the Schedule with the original (Comptroller's) copy and Remittance copy of each Contractual Service Voucher and attachments to the Comptroller for processing.

Contractual Service Voucher

STATE OF ILLINOIS

Preparation instructions for this form are on the back of:
a. Copy 6 for payee.
b. Copy 5 for State agency


Name and Location of State Agency or Institutions

<p>1. Certification I hereby certify that I have reviewed the withholding instructions on the back of this form and that the number of federal and state exemptions claimed below does not exceed the number to which I am entitled. I further certify that I am in compliance with the provisions of the Illinois Purchasing Act prohibiting conflict of interest (Ill. Rev. Stat. 1985, ch. 127, par. 132.11-1) which is quoted in part on the back of the first copy.</p>	<p>2. Social Security Number</p>	<p>3. <input type="checkbox"/> Place X in block 3 if this is your first request for payment at this address.</p>	<p>5. Voucher No. _____</p> <p>6. Voucher Date _____</p> <p>7. Account Code _____</p> <p>8 a. State Cont. to Medicare Acct. # _____</p> <p>8 b. State Cont. to Medicare Amount _____</p>
<p>4. Payee Name — (Last-First-Middle) — and Address</p>			

9. Give complete description of services rendered, rate of compensation, period of time covered and expenses incurred.

Taxable Income	Fed. Ex.	Federal Withholding Tax Amount	Mar. Status	State Ex.	State Tax Code	State Withholding Tax Amount	MC Code	Medicare Amount	Code	Amount	Net Earnings
10.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.
11. Non-Taxable Ex. Expenses: In block 11, enter the amount of non-taxable expenses you incurred for which you are allowed reimbursement under the terms of the contractual agreement.								19.1 Ret.Cd.	20.1 Ret. Amt.		24. Enter Amount From Block 11

12.	Payee Warrant-----	Sum of 23 and 24	25.																				
Enter Sum of 10 and 11	Treasurer State of Illinois-----	Enter Amount From 14	26.																				
	Revenue Illinois Department of-----	Enter Amount From 18	27.																				
	Social Sec Adm Fund Employee-----	Enter Amount From 20	28.																				
	Teachers' Retirement System-----	Enter Amount From 20.1	28.1																				
		Enter Amount From 22	29																				
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:60%;">Disposition of Copies</th> <th style="width:40%;">Frequency of Pay</th> </tr> <tr> <td rowspan="7"> 1. Comptroller 2. Agency 3. Agency 4. Remittance Copy 5. Agency 6. Retained By Payee </td> <td style="text-align: center;">Enter</td> </tr> <tr> <td>1-If Monthly</td> </tr> <tr> <td>2-If Semi-Monthly</td> </tr> <tr> <td>3-If Other</td> </tr> <tr> <td>4-If Non-Resident Lottery</td> </tr> <tr> <td>5-If Non-Resident Commercial</td> </tr> <tr> <td>6-Weekly</td> </tr> <tr> <td>7-Bi-Weekly</td> </tr> <tr> <td>30.</td> <td></td> </tr> </table>		Disposition of Copies	Frequency of Pay	1. Comptroller 2. Agency 3. Agency 4. Remittance Copy 5. Agency 6. Retained By Payee	Enter	1-If Monthly	2-If Semi-Monthly	3-If Other	4-If Non-Resident Lottery	5-If Non-Resident Commercial	6-Weekly	7-Bi-Weekly	30.		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:30%;">Expenditure Object</th> <th style="width:30%;">Obligation Number</th> <th style="width:10%;">F</th> <th style="width:30%;">Add 25 thru 29</th> </tr> <tr> <td>31.</td> <td>32.</td> <td>33.</td> <td>34.</td> </tr> </table>	Expenditure Object	Obligation Number	F	Add 25 thru 29	31.	32.	33.	34.
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	6-Weekly																						
7-Bi-Weekly																							
30.																							
Expenditure Object	Obligation Number	F	Add 25 thru 29																				
31.	32.	33.	34.																				

35. For Agency Use Only	36. Split Reporting Indicator	<p style="text-align: center;">Certification of Receiving Agency</p> <p>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.</p>	
			
Date			
Approved for Payment			
Head of Unit or Authorized Agent	Date	(Date)	Agency Head (Signature)



Must I complete this form?

You must complete Part 1 of this form if you are a resident of Iowa, Kentucky, Michigan, or Wisconsin and elect to claim exemption from withholding of Illinois Income Tax under the reciprocal withholding agreements between Illinois and these states. You must file your completed form with your Illinois employer. If you change your state of residence, you must notify your employer within ten days.

Note to employers: You are required to have a copy of this form on file for each employee who is a resident of Iowa, Kentucky, Michigan, or Wisconsin; receives compensation paid in Illinois; and elects to claim exemption from withholding of Illinois Income Tax under the reciprocal withholding agreements between Illinois and these states.

Part 1: Employee information

_____ Social Security number

_____ Name

_____ Street City State ZIP

I declare under penalties of perjury that I am a resident of the state of:

(Check one) Iowa Kentucky Michigan Wisconsin

_____ Employee's signature Date

IL-W-5-NR (R-12/02)

Part 2: Employer information

_____ Federal employer identification number

_____ Name

_____ Street City State ZIP

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is required. Failure to provide information may result in a penalty. This form has been approved by the Forms Management Center. IL-492-0052

----- Cut on broken lines. -----

C-25 FORM W-4
U.S. Treasury Department
Internal Revenue Service

EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Side 1

PLEASE TYPE

4. Voting County _____

1. Type Full Name _____
Last First Middle

2. Social Security _____

3. Date of Birth _____

5. Voting Address _____
Mailing Address if Other Than Above _____
Foreign State/Province _____
Foreign Postal Code _____

City _____ State _____ Zip Code _____

City _____ State _____ Zip Code _____

Country Code _____

6. Marital status: Single Married Married, but withhold at single rate

NOTE: If married, but legally separated, or spouse is a nonresident alien, check the Single block.

7. Total number of allowances you are claiming 7. _____

8. Additional amount, if any, you want deducted from each pay 8. \$ _____

9. I claim exemption from withholding and I certify that I meet ALL of the following conditions for exemption:
 • Last year I had a right to a refund of ALL Federal income tax withheld because I had NO tax liability; AND
 • This year I expect a refund of ALL Federal income tax withheld because I expect to have NO tax liability;
 If you meet all of the above conditions, enter the year effective and "EXEMPT" here > 9. _____

10. Under the penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.

Employee's signature >

Date >

11. Employer's name and address
State of Illinois, Comptroller, Withholding Agent, Springfield, IL 62706


DATE	PAY CODE

Changes:

Name Address Allowance(s)

Former Name _____

Side 2

 Illinois Department of Revenue
IL-W-4 (R-6/01)

Employee's Illinois Withholding Allowance Certificate

Social Security Number _____
This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-0039

Full Name _____

Street Address _____

City, State, ZIP Code _____

1. Write the total number of basic allowances that you are claiming 1 _____
2. Write the total number of additional allowances that you are claiming (65 or older/legally blind) 2 _____
3. Write the additional amount you want withheld (deducted) from each pay 3 _____

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

X _____
Signature

_____ Date

Employer: Keep this certificate with your records. If you have referred the employee's federal certificate to IRS and IRS has notified you to disregard it, you may also be required to disregard this certificate. Furthermore, even if you are not required to refer the employee's federal certificate to IRS, you may still be required to refer this certificate to the Illinois Department of Revenue for inspection. See Illinois Income Tax Regulations 86 Ill. Adm. Code 100.7200.

**STATE OF ILLINOIS
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SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.00.00 1 of 1
SUB-SECTION		EFFECTIVE DATE January 1, 2004
PROCEDURE	INDEX	REVISION NUMBER 04-002

25	Receipts and Cash Refunds
10	Overview
10	Introduction
20	Statute Reference
30	Statement of General Policy
40	Description of Receipt Account Structure
20	Input Procedures
10	Agency Transmittals – Receipts
15	Agency Transmittals – Receipt Transfers
20	Agency Transmittals - Cash Refunds
30	Code Procedures - Addition and Deletion of Receipt Account Code(s)
40	Control
10	Monthly Revenue Status Report
20	Reconciliation of Monthly Revenue Status Report
50	Reference
10	Receipt Chart of Accounts

**STATE OF ILLINOIS
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SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.10.10 1 of 1
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2004
PROCEDURE	INTRODUCTION	REVISION NUMBER 04-002

INTRODUCTION

The State Treasury maintains moneys received by the various State agencies. Moneys are segregated into funds which are held by the Treasurer either as officio or ex-officio custodian. Before moneys may be deposited with the Treasurer, the Office of the Comptroller must receive the moneys in the form of State Treasurer's Drafts or other Treasurer-acceptable remittances and order the moneys to be deposited. Control over this process is maintained by the use of Receipt Accounts which the Office of the Comptroller establishes. Cash refunds are processed by the Comptroller as reversals of expenditures.

This section of the SAMS Manual presents the information necessary for agencies to deposit cash receipts and cash refunds into the State Treasury and to transfer cash receipts deposited into an erroneous receipt account. SAMS Procedures 25.20.10 and 25.20.20 should be followed in preparing transmittals to the Comptroller of cash receipts and cash refunds, respectively. Receipt accounts are listed for each category in Section 25.50.10.

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SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.10 1 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	AGENCY TRANSMITTALS - RECEIPTS	REVISION NUMBER 03-003

AGENCY TRANSMITTALS - RECEIPTS

GENERAL

The Receipts Deposit Transmittal, SAMS Procedure Exhibit 25.20.10-A, is used to deposit all receipts into the State Treasury. It has been designed to eliminate a free form transmittal letter. This form must be used when receipts are submitted to the Comptroller for ordering of money into a fund. The Comptroller's Office has begun accepting receipts on diskettes.

An agency may report up to nine (9) receipt accounts within the same fund on one form. Multiple forms may be used when one deposit instrument, such as a Treasurer's Draft, is to be deposited into more than nine (9) receipt accounts or into receipt accounts for different funds. There does not have to be a one-for-one relationship between deposit instrument and receipt account.

Agencies requesting wire transfers must coordinate with the Treasurer's Office. The Agency will order monies and the wire transfer or advice will be sent to the Treasurer's Office. The Agency prepares a completed C-64 Form and sends to the Treasurer's Office. In the deposit instrument identification number the "Type" is "1" and the "Description" is "Advice". The Treasurer's Office will affix the advice (wire transfer) and send to the Comptroller's Office for processing.

It is important to note that the instrument(s) accompanying a Receipts Deposit Transmittal should be receipts only. The deposit instrument should not contain monies applicable to cash refund transactions. When depositing cash receipts and cash refunds into the Treasurer's Clearing Account, it is the agency's responsibility to request separate instruments -- one for receipts and one for cash refunds. Any exception to this procedure requires approval by the Comptroller's Office prior to processing.

INSTRUCTIONS FOR COMPLETION OF THE
RECEIPTS DEPOSIT TRANSMITTAL

PURPOSE

The purpose of this procedure is to provide instructions to complete the Receipts Deposit Transmittal to request the Comptroller to order monies into a State Treasury Fund.

PREPARATION OF THE FORM

The instructions for completing the form are set forth below. SAMS Procedure Exhibit 25.20.10-A illustrates a blank form with the instruction reference numbers on it. SAMS Procedure Exhibit 25.20.10-B illustrates a properly completed form.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.10 2 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2004
PROCEDURE	AGENCY TRANSMITTALS - RECEIPTS	REVISION NUMBER 04-002

General Information

- 1 Name of Agency
- 2 Division (Agency Use Only – Optional)
- 3 Agency Address
- 4 A unique sequential number assigned to each transmittal by the submitting agency. (Please note that this number is for your internal agency use only.)
- 5 Date forwarded to Comptroller. (Please note that this date is for your internal agency use only.)
- 6 Name of fund into which money will be deposited. (For internal agency use)

Account Information

As discussed in SAMS Procedure 25.10.40, there is a difference in Receipt Account Code Structure between CUSAS and SAMS. Agencies will continue to use the CUSAS Receipt Account Code Structure for completing the Receipt Deposit Transmittal (C-64). However, output from SAMS (reports/inquiries) will be in the SAMS Account Code Structure. If these items are not completed, the transmittal is subject to return.

- 7 - 10 Receipt Account Code - the twelve (12) digit receipt account code as indicated in the receipts chart of accounts. If more than one deposit instrument is applicable to one receipt account, the receipt account need only be shown once. However, total instruments must equal total deposits.
- 11 Amount to be deposited into the receipt account.
- 12 Description: Include a brief description of the major source of receipts and any other explanatory information on the nature of the deposit. For example: Federal monies received from the Illinois Criminal Justice Information Authority for a violence prevention program.
- 13 Indicate type of instrument by inserting:
 - 1 - if the instrument is an Advice of Credit (wire transfers or type),
 - 2 - if the instrument is a State Warrant,
 - 3 - if the instrument is a Treasurer's Draft,
 - 4 - if the instrument is a United States check,
 - 5 - if the instrument is a state-funded Illinois educational facility check, and/or
 - 6 - if the instrument is other than listed above.

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SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.15 1 of 1
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2004
PROCEDURE	AGENCY TRANSMITTALS – RECEIPT TRANSFERS	REVISION NUMBER NEW

AGENCY TRANSMITTALS - RECEIPT TRANSFERS

GENERAL

When an agency discovers that they have deposited receipts into an incorrect Receipt Account, they may have the deposit transferred to the correct receipt account by submitting a Receipt Transfer Request, SCO-102 (See Exhibits 25.20.15-A and 25.20.15-B). The following information is required:

INSTRUCTIONS FOR COMPLETION
OF THE RECEIPT TRANSFER REQUEST

(Refer to Exhibit 25.20.15-A)

REFERENCE

CONTENTS

- | | |
|------|---|
| (1) | The incorrect receipt account to which the deposit was posted. |
| (2) | The incorrect SAMS Revenue Source Code. |
| (3) | The correct receipt account. |
| (4) | The correct SAMS Revenue Source Code. |
| (5) | Original order number on the Receipt Deposit Transmittal (C-64 form). |
| (6) | Original date deposited by the Comptroller. |
| (7) | Explanation of why the transfer is necessary. |
| (8) | The amount to be transferred. |
| (9) | Name of person to contact if further information is required. |
| (10) | Phone number of person to contact for additional information. |
| (11) | Signature of the individual who has requested the transfer. |
| (12) | Agency name. |
| (13) | Date of request. |
| (14) | A copy of the signed original processed Receipt Deposit Transmittal must be attached. |

Receipt Transfer Requests submitted incorrectly may be returned to the agency.



Receipt Transfer Request

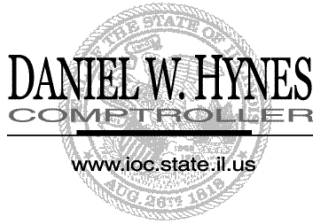
ORIGINAL RECEIPT ACCOUNT: (1)	ORIGINAL REVENUE SOURCE: (2)
CORRECT RECEIPT ACCOUNT: (3)	CORRECT REVENUE SOURCE: (4)
ORIGINAL ORDER NUMBER: (5)	ORIGINAL DEPOSIT DATE: (6)
REASON FOR TRANSFER: (7)	AMOUNT OF TRANSFER: (8)

Contact for further information: Name _____ (9) Phone _____ (10)

Signature _____ (11) Agency _____ (12) Date _____ (13)

— Attach copy of signed original processed receipt deposit transmittal. — (14)

FOR COMPTROLLER USE ONLY		
Processed By:	Transaction Number:	Date:



Receipt Transfer Request

ORIGINAL RECEIPT ACCOUNT:	ORIGINAL REVENUE SOURCE:
CORRECT RECEIPT ACCOUNT:	CORRECT REVENUE SOURCE:
ORIGINAL ORDER NUMBER:	ORIGINAL DEPOSIT DATE:
REASON FOR TRANSFER:	AMOUNT OF TRANSFER:

Contact for further information: Name _____ Phone _____

Signature _____ Agency _____ Date _____

— Attach copy of signed original processed receipt deposit transmittal. —

FOR COMPTROLLER USE ONLY

Processed By:

Transaction Number:

Date:

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 Audit Commission	Legislative Audit Commission	109	000			
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	109	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
Fund Transfer	Pension Contribution Fund	131	846	472	0481	1828
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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			
IRS Tax Levy	IRS Tax Levy	275	588	000	0477	1379
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
Fund Transfer	Pension Contribution Fund	275	846	472	0477	1828
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 II 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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Local Illinois Governmental Units	Cook County Overtime Reimb.	295	858	035	0951	1812
Local Illinois Governmental Units	Cook County Reimb. For expenses	295	858	045	0745	1813
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
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 Organizations or Individ.	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 Individ.	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Other Illinois State Agency	Traffic/Criminal Conviction Surcharge	340	864	821	0801	1450
Other Illinois State Agency	Hazardous Waste Fund	340	864	828	0801	1375
Private Organizations or Individuals	Private Organiza or Indiv	340	870	000	0901	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0001	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0085	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0224	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0801	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0929	1228
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	Personalized License Plates	350	410	005	0001	1863
Motor Vehicle Licenses	Personalized License Plates	350	410	005	0185	1863
Motor Vehicle Licenses	IL Route 66 Licenses	350	410	015	0185	1827
Motor Vehicle Licenses	IL Route 66 Licenses	350	410	015	0594	1827
Motor Vehicle Licenses	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	1805
Motor Vehicle Licenses	Hospice Licenses	350	410	130	0586	1805
Motor Vehicle Licenses	Prof. Sports Teams Licenses	350	410	140	0185	1807
Motor Vehicle Licenses	Prof. Sports Teams Licenses	350	410	140	0185	1807
Motor Vehicle Licenses	Violence Prevention License	350	410	150	0184	0330
Motor Vehicle Licenses	Violence Prevention License	350	410	150	0185	0330
Motor Vehicle Licenses	September 11th Licenses	350	410	160	0185	1808
Motor Vehicle Licenses	September 11th Licenses	350	410	160	0588	1808
Motor Vehicle Licenses	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fines, Penalties or Violations	Fines/Penalty or Violations	350	843	000	0044	0780
Fines, Penalties or Violations	DUI/Circuit Clerk	350	843	010	0758	1853
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	Sales of Vehicle or Driver Data	350	855	001	0001	1854
Licenses, Fees or Registrations	Sales of Indiv. Driving Records	350	855	002	0001	1856
Licenses, Fees or Registrations	Commercial Distribution Fee	350	855	026	0001	1861
Licenses, Fees or Registrations	Commercial Distribution Fee	350	855	026	0401	1861
Licenses, Fees or Registrations	Commercial Distribution Fee	350	855	030	0001	1848
Licenses, Fees or Registrations	Alternative Fuel Vehicle Reg	350	855	042	0422	0928
Licenses, Fees or Registrations	Lobbyist Registration Fees	350	855	045	0001	1843
Licenses, Fees or Registrations	Automotive Dealer Fees	350	855	048	0001	0929
Licenses, Fees or Registrations	Automotive Dealer Fees	350	855	048	0323	0929
Licenses, Fees or Registrations	Short Term Permit	350	855	055	0001	1844
Licenses, Fees or Registrations	Audit Fees	350	855	065	0001	1845
Licenses, Fees or Registrations	Certificate of Title	350	855	080	0001	0933
Licenses, Fees or Registrations	Certificate of Title	350	855	080	0011	0933
Licenses, Fees or Registrations	Certificate of Title	350	855	080	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	0001	1061
Licenses, Fees or Registrations	Reinstate/Operators License	350	855	522	0276	1061
Licenses, Fees or Registrations	Securities Audit & Enforce	350	855	561	0362	1068
Licenses, Fees or Registrations	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 Preservation 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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	350	877	000	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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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-JoDavie	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Inheritance Tax	Inheritance Tax-Monroe	370	300	435	0001	0217
Inheritance Tax	Inheritance Tax-Montgomery	370	300	440	0001	0218
Inheritance Tax	Inheritance Tax-Morgan	370	300	445	0001	0219
Inheritance Tax	Inheritance Tax-Moultrie	370	300	450	0001	0220
Inheritance Tax	Inheritance Tax-Ogle	370	300	455	0001	0221
Inheritance Tax	Inheritance Tax-Peoria	370	300	460	0001	0222
Inheritance Tax	Inheritance Tax-Perry	370	300	465	0001	0223
Inheritance Tax	Inheritance Tax-Piatt	370	300	470	0001	0224
Inheritance Tax	Inheritance Tax-Pike	370	300	475	0001	0225
Inheritance Tax	Inheritance Tax-Pope	370	300	480	0001	0226
Inheritance Tax	Inheritance Tax-Pulaski	370	300	485	0001	0227
Inheritance Tax	Inheritance Tax-Putnam	370	300	490	0001	0228
Inheritance Tax	Inheritance Tax-Randolph	370	300	495	0001	0229
Inheritance Tax	Inheritance Tax-Richland	370	300	500	0001	0230
Inheritance Tax	Inheritance Tax-Rock Island	370	300	505	0001	0231
Inheritance Tax	Inheritance Tax-Saline	370	300	510	0001	0232
Inheritance Tax	Inheritance Tax-St. Clair	370	300	515	0001	0233
Inheritance Tax	Inheritance Tax-Sangamon	370	300	520	0001	0234
Inheritance Tax	Inheritance Tax-Schuyler	370	300	525	0001	0235
Inheritance Tax	Inheritance Tax-Scott	370	300	530	0001	0236
Inheritance Tax	Inheritance Tax-Shelby	370	300	535	0001	0237
Inheritance Tax	Inheritance Tax-Stark	370	300	540	0001	0238
Inheritance Tax	Inheritance Tax-Stephenson	370	300	545	0001	0239
Inheritance Tax	Inheritance Tax-Tazewell	370	300	550	0001	0240
Inheritance Tax	Inheritance Tax-Union	370	300	555	0001	0241
Inheritance Tax	Inheritance Tax-Vermillion	370	300	560	0001	0242
Inheritance Tax	Inheritance Tax-Wabash	370	300	565	0001	0243
Inheritance Tax	Inheritance Tax-Warren	370	300	570	0001	0244
Inheritance Tax	Inheritance Tax-Washington	370	300	575	0001	0245
Inheritance Tax	Inheritance Tax-Wayne	370	300	580	0001	0246
Inheritance Tax	Inheritance Tax-White	370	300	585	0001	0247
Inheritance Tax	Inheritance Tax-Whiteside	370	300	590	0001	0248
Inheritance Tax	Inheritance Tax-Will	370	300	595	0001	0249
Inheritance Tax	Inheritance Tax-Williamson	370	300	600	0001	0250
Inheritance Tax	Inheritance Tax-Winnebago	370	300	605	0001	0251
Inheritance Tax	Inheritance Tax-Woodford	370	300	610	0001	0252
Interest Earnings on Imprest Accounts	Interest/Imprest Account	370	309	000	0001	0278
Local Funds of Investment Board	Local Funds of Investment Bd	370	360	000	0529	0299
Matured/ Unredeemed Bonds & Coupons	Mature/Unredeemed Bonds 133	370	387	133	0625	1457
Matured/ Unredeemed Bonds & Coupons	Mature/Unredeemed Bonds 551	370	387	138	0625	0305
Matured/ Unredeemed Bonds & Coupons	Mature/Unredeemed Bonds 553	370	387	139	0625	0306
Matured/ Unredeemed Bonds & Coupons	Mature/Unredeemed Bonds 554	370	387	140	0625	0307
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
Repayment of Loan Guarantee	IL Grain Insurance Corp.	370	524	407	0001	1823
Short Term Borrowing	Short Term Borrowing	370	552	000	0001	1749
Short Term Borrowing	Short Term Borrowing	370	552	000	0278	1749
Short Term Borrowing	Short Term Borrowing	370	552	000	0345	1749
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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
Bond Issue Proceeds	Pension Bond	370	803	040	0472	1818
Bond Issue Proceeds	Capitalized Int. - Pension Bond	370	803	472	0101	1819
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0913	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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Northern Government MMF	370	852	131	0001	1824
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
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	Northern Govt. Select MMF	370	852	163	0001	1825
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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 Individ.	402	870	000	0830	1200
Repayment to State Pursuant to Law	Returned Petty Cash Fund	402	880	600	0001	1270
Repayment to State Pursuant to Law	Restitutions	402	880	725	0001	1283
Department of Agriculture	Dept. of Agriculture	406	000			
Agriculture Industry Regulation	Agriculture Industry Reg	406	100	000	0001	0063
Hayes Colt Pace	Hayes Colt Pace	406	138	002	0098	0074
DuQuoin State Fair Races-1991	96 Hayes #23 Colt Pace	406	139	002	0098	0076
DuQuoin State Fair Races-1991	96 Hayes #23 Filly Trot	406	139	003	0098	0077
DuQuoin State Fair Races-1993	98 Hayes #24 Colt Trot	406	141	001	0098	1378
DuQuoin State Fair Races-1993	98 Hayes #24 Filly Trot	406	141	002	0098	1306
DuQuoin State Fair Races-1996	96 World Trot Derby #16 Colt	406	144	001	0098	0086
DuQuoin State Fair Races-1996	96 World Trot Derby #16 Filly	406	144	002	0098	0087
DuQuoin State Fair	DuQuoin 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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Grain Warehousing License Fees	406	855	019	0291	1850
Licenses, Fees or Registrations	Comm Feed Manufact & Dist	406	855	096	0369	0936
Licenses, Fees or Registrations	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	0001	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 Management Services	416	000			
Carrier Refunds	Carrier Refunds	416	133	020	0907	0072
Group Insurance Premium	Insurance Premium-Employees	416	233	100	0457	0118
Group Insurance Premium	Insurance Prem-Self Insure	416	233	100	0907	0118
Group Insurance Premium	Ins Premium-Local Government	416	233	150	0193	0119
Group Insurance Premium	Ins Prem-Optional Life	416	233	200	0457	0120
Group Insurance Premium	Ins Premium-HMO	416	233	200	0907	0120
Group Insurance Premium	Ins Prem-Optional Life/Univ	416	233	300	0457	0121
Group Insurance Premium	Insurance Premium-Dental	416	233	300	0907	0121
Group Insurance Premium	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-Retirement HMO	416	426	100	0907	0354
Optional Life Insurance	Optional Life Ins-Retirement	416	428	100	0457	0356
Payroll Deductions	Payroll/Comm Consolidation	416	445	000	0755	0384
Payroll Deductions	Consolidation/Dependent Care	416	445	050	0202	0387
Payroll Deductions	Consolidation/Med Care Plan	416	445	075	0202	0388
Payroll Deductions	Consolidate/Univ Depend Care	416	445	100	0202	0389
Payroll Deductions	Consolidation/Univ-Med Assis	416	445	125	0202	0390
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	0315	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	416	877	000	0755	1228
Repay State - Upward Mobility	Repay State - Upward Mobility	416	884	000	0001	1855
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	Copying Fees	418	855	100	0001	0939
License, Fees or Registrations	Subpoena Fees	418	855	587	0001	1079
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
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 for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	418	877	000	0001	1228
Repayment to State Pursuant to Law	Involuntary Withholding Collections	418	880	015	0001	1810
Repayment to State Pursuant to Law	Involuntary Withholding Collections	418	880	015	0220	1810
Repayment to State Pursuant to Law	Repay. Of Employee Witness Fees	418	880	050	0001	1840
Repayment to State Pursuant to Law	Restitutions	418	880	725	0001	1283
Reimbursement	Reimb.-Locally Held Funds	418	890	123	0001	1788
Reimbursement	Reimb.-Locally Held Funds	418	890	123	0220	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Labor, Department of	420	831	120	0913	0630
Federal Government	National Community Service	420	831	133	0343	0634
Federal Government	Nat'l Assn of State Dev. Agencies	420	831	132	0984	1626
Federal Government	Small Business Admin	420	831	158	0636	0640
Federal Government	Dept. of Labor - TAA Program	420	831	427	0913	1841
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
Federal Program Income	Fed. Program Income	420	841	000	0726	0752
Federal Program Income	Conference Fees	420	841	090	0636	0756
Federal Program Income	Conference Fees	420	841	090	0737	0756
Federal Program Income	Conference Fees	420	841	090	0913	0756
Federal Program Income	Grantee Interest Income	420	841	150	0343	0760
Federal Program Income	Grantee Interest Income	420	841	150	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
Investment Income	Invest Income	420	852	000	0913	0870
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0913	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0925	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0973	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	800	0294	1228
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	420	879	000	0763	1240
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	420	879	000	0875	1240
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	420	879	000	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	Involunt. Withholding Collections	420	880	015	0001	1810
Repayment to State Pursuant to Law	Grantee Interest Income	420	880	065	0001	1247
Repayment to State Pursuant to Law	Returned Petty Cash Fund	420	880	600	0001	1270
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			

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Road Fund/I.S.T.E.A.	422	840	011	0962	0704
Fed Monies Via Other Illinois Agency	U.S. Public Health Services	422	840	063	0894	0707
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	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	0147	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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Out of Court Settlement	Honeywell Settlement	422	886	005	0884	1864
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	DHS - TANF Grant	426	840	443	0523	1858
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	Federal Workforce Training	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	Shared Data Access Fees	427	855	013	0052	1835
Licenses, Fees or Registrations	Labor Market Information	427	855	014	0052	1836
Licenses, Fees or Registrations	Copying Fees	427	855	100	0052	0939
Licenses, Fees or Registrations	Users Fees	427	855	718	0052	1092
Local Illinois Governmental Units	Local IL Governmental Units	427	858	000	0052	1114
Miscellaneous	Miscellaneous	427	861	000	0052	1121
Other Illinois State Agency	General Revenue Fund	427	864	001	0052	1128
Other Illinois State Agency	Human Services	427	864	444	0052	1466
Other Illinois State Agency	Public Aid	427	864	478	0052	1158
Other Illinois State Agency	State Board of Education	427	864	586	0052	1172
Other Illinois State Agency	Board of Higher Ed	427	864	601	0052	1621
Other States	Other States	427	867	000	0052	1194

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	427	877	000	0052	1228
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
Institutions	Jacksonville MH/DD Center	444	305	069	0001	0268
Institutions	Andrew McFarland MH/DD Ctr	444	305	074	0001	0269

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Institutions	Samuel H. Shapiro MH/DD Ctr.	444	305	079	0001	0270
Institutions	William W. Fox MH/DD Center	444	305	088	0001	0272
Institutions	Elizabeth Ludeman MH/DD Ctr	444	305	095	0001	0273
Institutions	William A. Howe MH/DD Center	444	305	098	0001	0274
Insurance Claims Reimbursements	Ins Claims Reim-Workers Comp	444	307	010	0001	0276
Loan Repayments	Loan Repayments	444	355	000	0123	0295
Loan Repayments	Loan Repayments	444	355	000	0025	0295
Offset Claims	IRS Collection/Non Public Aid	444	419	025	0921	0337
Offset Claims	Earn Fare Employment Training	444	419	050	0921	0338
Patient Payments	Galesburg St. Research Hosp	444	440	009	0050	0358
Patient Payments	Tinley Park MH/DD Center	444	440	014	0050	0359
Patient Payments	Dixon State School	444	440	018	0050	0360
Patient Payments	Alton State Hospital	444	440	019	0050	0361
Patient Payments	General Office	444	440	020	0050	0362
Patient Payments	Lincoln State School	444	440	028	0050	0363
Patient Payments	Anna State Hospital	444	440	029	0050	0364
Patient Payments	State Psychiatric Institute	444	440	038	0050	0366
Patient Payments	Chicago-Read MH/DD Center	444	440	039	0050	0367
Patient Payments	H.Douglas Singer Zone Center	444	440	044	0050	0368
Patient Payments	Waukegan Developmental Ctr	444	440	045	0050	0369
Patient Payments	Madden Mental Health Center	444	440	053	0050	1387
Patient Payments	John J. Madden Zone Center	444	440	054	0050	0370
Patient Payments	Warren G Murray Children Ctr	444	440	058	0050	0371
Patient Payments	Elgin State Hospital	444	440	059	0050	0372
Patient Payments	George A. Zeller Zone Center	444	440	064	0050	0373
Patient Payments	Chester Mental Health Center	444	440	066	0050	0374
Patient Payments	Jacksonville State Hospital	444	440	069	0050	0375
Patient Payments	Andrew McFarland Zone Center	444	440	074	0050	0376
Patient Payments	Sam H. Shapiro MH/DD Center	444	440	079	0050	0377
Patient Payments	Adolph Meyer Zone Center	444	440	084	0050	0378
Patient Payments	William W. Fox Children Ctr	444	440	088	0050	0379
Patient Payments	Elizabeth Ludeman MH/DD Ctr	444	440	095	0050	0381
Patient Payments	William A. Howe MH/DD Center	444	440	098	0050	0382
Program Income	Grantee Interest Income	444	472	150	0001	0398
Program Income	Grantee Interest Income	444	472	150	0025	0398
Program Income	RSV-Reserv	444	472	200	0081	0399
Program Income	RSV-Development & Education	444	472	215	0081	0400
Program Income	RSV-Rest Area Development	444	472	220	0081	0401
Program Income	RSV-Set Aside	444	472	225	0081	0402
Program Income	RSV-Purchase of Stock	444	472	230	0081	0403
Recipient Collections	Refugee Entrant Prog	444	495	433	0001	0433
Recipient Collections	Administrative Support	444	495	015	0921	0427
Recipient Collections	Excess Assistance	444	495	020	0921	0428
Recipient Collections	Food Stamps	444	495	025	0921	0429
Recipient Collections	Funeral & Burial Recoveries	444	495	032	0921	0430
Recipient Collections	Medical	444	495	040	0921	0431
Recipient Collections	Non-Medical	444	495	045	0921	0432
Recipient Collections	SSI-Interim Assistance	444	495	055	0921	0434
Recipient Collections	Non-Medical Circuit Clerk	444	495	945	0921	0436
Reimbursement From Third Party Payee	Reimbursement/Third Party	444	522	000	0050	0454
Response Action Contractors Indemnification Act	Response Action Contractors	444	537	000	0213	0469
Federal Government	US Dept of Agriculture	444	831	010	0700	0594
Federal Government	USDA-Multi Grants	444	831	010	0921	0594
Federal Government	U.S. Dept. of Commerce	444	831	050	0592	0600
Federal Government	US Dept. of Education	444	831	058	0081	0607
Federal Government	US Dept. of Education	444	831	058	0502	0607

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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. Nat'l Community Services	444	831	068	0343	0613
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
Fed Reimb. Portion 421 Fund	Refugee/Entrant Program	444	832	835	0001	0693

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	U.S. Dept. of Labor, ISBE	444	840	392	0408	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
Fed Monies Via Other Illinois Agency	Federal Workforce	444	840	913	0408	0748
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fund Transfers	Transitional Child Care	444	846	073	0540	1352
Fund Transfers	Earnfare	444	846	074	0540	1353
Fund Transfers	Food Stamp Employ & Training	444	846	075	0540	1354
Fund Transfers	Vocational Rehab Fund	444	846	081	0001	0843
Fund Transfers	Vocational Rehab Fund	444	846	081	0036	0843
Fund Transfers	C&FS Federal Projects	444	846	566	0592	1584
Fund Transfers	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.	U.S. Dept. of Justice - DEA	444	878	112	0050	1821
Reimb. Cost incurred for Federal Govt.	Local Il Governmental Units	444	878	858	0050	1237

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Reimb. Cost incurred for Federal Govt.	Other State Agencies	444	878	864	0050	1238
Reimb. Cost incurred for Federal Govt.	Other States	444	878	867	0050	1239
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	444	879	000	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
Surplus Line Tax Insurance	Surplus Line Tax Insurance	446	474	000	0001	1846
Surplus Line Tax Insurance	Surplus Line Tax Insurance	446	474	000	0401	1846
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	Insurance Producer Licenses	446	855	020	0401	0922
Licenses, Fees or Registrations	Insurance Producer Licenses	446	855	020	0922	0922
Licenses, Fees or Registrations	Ind. Comm. Oper. Fund Surcharge	446	855	070	0401	1847
Licenses, Fees or Registrations	Ind. Comm. Oper. Fund Surcharge	446	855	070	0534	1847
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	Interest Income-First Star Money Mkt.	458	852	105	0412	0458
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			
Licenses, Fees or Registrations	Copy Fees	473	855	100	0001	0939

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Off-Set Claims	IRS Collect/Non-Public Aid	478	419	025	0957	0337
Off-Set Claims	Earnfare Employment/Training	478	419	050	0957	0338
Off-Set Claims	Non-Public Aid Clients	478	419	055	0957	0339
Off-Set Claims	Child Support-AFDC Non-III	478	419	060	0957	0340
Off-Set Claims	Child Support-Out-of-State	478	419	065	0957	0341
Recipient Collections	Recipient-Admin Support	478	495	015	0421	0427
Recipient Collections	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fed Reimb. Portion 421 Fund	AFDC Assistance	478	832	778	0001	0690
Fed Reimb. Portion 421 Fund	Medical Administration	478	832	815	0001	0691
Fed Reimb. Portion 421 Fund	Medical Assistance	478	832	820	0001	0692
Fed Reimb. Portion 421 Fund	Refugee Entrant Program	478	832	835	0001	0693
Fed Reimb. Portion 421 Fund	Title IV-D/Child Support	478	832	860	0001	0694
Fed Reimb. Portion 957 Fund	Fed Reim Due from 957 Fund	478	833	957	0001	0695
Fed Monies Via Other Illinois Agency	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
Local Illinois Governmental Units	County Nursing Facilities	478	858	030	0345	1811
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	Involuntary Withholding Collection	478	880	015	0957	1810
Repayment to State Pursuant to Law	Prepaid Blood Testing Fees	478	880	562	0757	1264
Repayment to State Pursuant to Law	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
Federal Government	Health and Human Services	482	831	075	0360	0618

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Fines/Penalty or Violations	482	843	000	0938	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	0001	1395
Licenses, Fees or Registrations	Long Term Care	482	855	842	0285	1395
Licenses, Fees or Registrations	Health Care Facility & Prog	482	855	843	0001	1112
Licenses, Fees or Registrations	Plumbing Licensure Program	482	855	845	0372	1543
Miscellaneous	Miscellaneous	482	861	000	0001	1121
Other Illinois State Agency	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	Admission Tax	492	015	000	0280	0001
Admission Tax	Admission Tax, Harness Racing	492	015	100	0001	0002
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Automobile Renting Tax	Auto Renting Tax-State	492	030	300	0001	0036
Automobile Renting Tax	Auto Rent Tax/State - Amnesty	492	030	900	0001	1903
Automobile Renting Tax	Auto Rent Tax/State - Amnesty	492	030	900	0384	1903
Automobile Renting Tax	Auto Rent Tax/State - Amnesty	492	030	900	0412	1903
Automobile Renting Tax	Auto Rent Tax/Muni. - Amnesty	492	030	902	0868	1921
Automobile Renting Tax	Auto Rent Tax/County - Amnesty	492	030	903	0869	1922
Bingo License Fees	Bingo License Fees	492	040	000	0001	0037
Charitable Game License Fees	Charitable Game License Fees	492	043	000	0085	0039
Bingo Tax	Bingo Tax	492	045	000	0050	0040
Bingo Tax	Bingo Tax	492	045	100	0412	0041
Bingo Tax	Bingo Tax - Amnesty	492	045	900	0050	1917
Bingo Tax	Bingo Tax - Amnesty	492	045	900	0384	1917
Bingo Tax	Bingo Tax - Amnesty	492	045	900	0412	1917
Charitable Games Tax	Charitable Games Tax	492	047	000	0085	0043
Charitable Games Tax	Charitable Games Tax - Amnesty	492	047	900	0085	1900
Charitable Games Tax	Charitable Games Tax - Amnesty	492	047	900	0384	1900
Charitable Games Tax	Charitable Games Tax - Amnesty	492	047	900	0412	1900
Drycleaner Tax	Drycleaner Tax	492	048	000	0548	1428
Drycleaner Tax	Drycleaner Tax - Amnesty	492	048	900	0384	1919
Drycleaner Tax	Drycleaner Tax - Amnesty	492	048	900	0548	1919
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
Cigarette Tax	Other Tobacco Prod. Tax - Amnesty	492	070	900	0345	1911
Cigarette Tax	Other Tobacco Prod. Tax - Amnesty	492	070	900	0384	1911
Cigarette Tax	Cigarette Tax - Amnesty	492	070	901	0001	1914
Cigarette Tax	Cigarette Tax - Amnesty	492	070	901	0345	1914
Cigarette Tax	Cigarette Tax - Amnesty	492	070	901	0384	1914
Cigarette Tax	Cigarette Tax - Amnesty	492	070	901	0412	1914
Cigarette Tax	Cigarette Tax - Amnesty	492	070	901	0568	1914
Cigarette Tax	Cigarette Use Tax - Amnesty	492	070	902	0001	1915
Cigarette Tax	Cigarette Use Tax - Amnesty	492	070	902	0345	1915
Cigarette Tax	Cigarette Use Tax - Amnesty	492	070	902	0384	1915
Cigarette Tax	Cigarette Use Tax - Amnesty	492	070	902	0412	1915
Cigarette Tax	Cigarette Use Tax - Amnesty	492	070	902	0568	1915
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 Water Commission	Co. Wtr. Comm. Sl's.Tax-Amnesty	492	093	900	0084	1940
County Option Motor Fuel Tax	County Option Motor Fuel Tax	492	132	000	0190	0071
County Option Motor Fuel Tax	Co. Option Motor Fuel Tax-Amnesty	492	132	900	0190	1935
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 Operators Tax	Hotel Operators Tax - Amnesty	492	245	900	0452	1927
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Hotel Operator's Occupation Tax	Hotel Oper. Occup. Tax - Amnesty	492	250	900	0001	1904
Hotel Operator's Occupation Tax	Hotel Oper. Occup. Tax - Amnesty	492	250	900	0384	1904
Hotel Operator's Occupation Tax	Hotel Oper. Occup. Tax - Amnesty	492	250	900	0412	1904
Hotel Operator's Occupation Tax	Hotel Oper. Occup. Tax - Amnesty	492	250	900	0621	1904
Hotel Operator's Occupation Tax	Hotel Oper. Occup. Tax - Amnesty	492	250	900	0960	1904
Hotel Operator's Occupation Tax	Hotel Oper. Occup. Tax - Amnesty	492	250	900	0969	1904
Hotel Operator's Occupation Tax	Metro. Pier & Expo. Auth.-Amnesty	492	250	901	0337	1926
World's Fair Hotel Tax	Chicago Hotel Operators-Tax	492	251	000	0229	0143
World's Fair Hotel Tax	Chicago Hotel Oper. Tax-Amnesty	492	251	900	0229	1925
Hotel Operators Occupational Tax/Additional	Hotel Operator Tax/Addition	492	252	000	0960	0144
Hotel Operators Occupational Tax/Additional	Hotel Oper-1% Add'l - Amnesty	492	252	900	0960	1947
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
Income Tax	Indiv. Income Tax - Amnesty	492	290	900	0001	1905
Income Tax	Indiv. Income Tax - Amnesty	492	290	900	0007	1905
Income Tax	Indiv. Income Tax - Amnesty	492	290	900	0278	1905
Income Tax	Indiv. Income Tax - Amnesty	492	290	900	0384	1905
Income Tax	Indiv. Income Tax - Amnesty	492	290	900	0412	1905
Income Tax	Corp. Income Tax - Amnesty	492	290	901	0001	1906
Income Tax	Corp. Income Tax - Amnesty	492	290	901	0007	1906
Income Tax	Corp. Income Tax - Amnesty	492	290	901	0278	1906
Income Tax	Corp. Income Tax - Amnesty	492	290	901	0384	1906
Income Tax	Corp. Income Tax - Amnesty	492	290	901	0412	1906
Income Tax	PPRT-Per.Prop.Repl.Tx-Amnesty	492	290	902	0802	1923
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
Liquor Tax	Liquor Tax - Amnesty	492	350	900	0001	1907
Liquor Tax	Liquor Tax - Amnesty	492	350	900	0384	1907
Liquor Tax	Liquor Tax - Amnesty	492	350	900	0412	1907
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
Lottery	Lottery - Daily Settlement	492	380	002	0711	0302
Lottery	Lottery - Subscription Sales	492	380	003	0711	0303
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
Metro East Mass Transit Tax District	Metro East -Sales Tax - Amnesty	492	393	900	0841	1932
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
Motor Fuel Tax	Underground Storage Tax-Amnesty	492	405	900	0072	1910
Motor Fuel Tax	Underground Storage Tax-Amnesty	492	405	900	0384	1910
Motor Fuel Tax	Motor Fuel Tax - Amnesty	492	405	901	0012	1913
Motor Fuel Tax	Motor Fuel Tax - Amnesty	492	405	901	0384	1913
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
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
Regional Transportation Authority	RTA Sales Tax - Amnesty	492	477	900	0812	0812
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Public Utility Tax	Electricity Excise Tax-Accel.	492	480	635	0059	1499
Public Utility Tax	Elec. Excise Tax-Accel	492	480	635	0001	1499
Public Utility Tax	Elec. Excise Tax-Accel	492	480	635	0059	1499
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
Public Utility Tax	P.U. Tax-Gas/Reg. - Amnesty	492	480	900	0001	1908
Public Utility Tax	P.U. Tax-Gas/Reg. - Amnesty	492	480	900	0384	1908
Public Utility Tax	P.U. Tax-Gas/Reg. - Amnesty	492	480	900	0412	1908
Public Utility Tax	Elec. Excise Tax - Amnesty	492	480	901	0001	1909
Public Utility Tax	Elec. Excise Tax - Amnesty	492	480	901	0059	1909
Public Utility Tax	Elec. Excise Tax - Amnesty	492	480	901	0384	1909
Public Utility Tax	Elec. Excise Tax - Amnesty	492	480	901	0412	1909
Public Utility Tax	P.U. Tax-Tele.Excise Tax-Amnesty	492	480	902	0001	1916
Public Utility Tax	P.U. Tax-Tele.Excise Tax-Amnesty	492	480	902	0384	1916
Public Utility Tax	P.U. Tax-Tele.Excise Tax-Amnesty	492	480	902	0568	1916
Public Utility Tax	Supp. Energy Asst./Elec.-Amnesty	492	480	903	0550	1929
Public Utility Tax	Supp. Energy Asst./Gas - Amnesty	492	480	904	0550	1930
Public Utility Tax	P.U. Invested Capital-Amnesty	492	480	906	0384	1946
Public Utility Tax	Telecomm Infra Main-Amnesty	492	480	905	0384	1945
Public Utility Tax	Telecommunication Tax Amnesty	492	480	905	0412	1945
Public Utility Tax	Telecomm Infra Main-Amnesty	492	480	905	0802	1945
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 Licenses	Pull Tabs/ Jar Games Lic.-Amnesty	492	482	900	0384	1912
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
Pull Tabs and Jar Games Tax	Pull Tabs/Jar Games Tax-Amnesty	492	484	900	0085	1924
Pull Tabs and Jar Games Tax	Pull Tabs/Jar Games Tax-Amnesty	492	484	900	0412	1924
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
Rental Income	Rental Income	492	523	000	0711	0455
Riverboat Gambling Tax	Riverboat Wagering Tax	492	532	000	0129	0467
Riverboat Gambling Tax	Riverboat Wagering Tax	492	532	000	0401	0467
Riverboat Gambling Tax	Riverboat Wagering Tax	492	532	000	0412	0467
Sale of Land & Structure	Sale of Land & Structures	492	540	000	0338	0471
Sales Tax	Home Rule Municip Sales Tax	492	545	200	0138	0474
Sales Tax	Municip 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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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
Sales Tax	St. Retailers Occup.Tax - Amnesty	492	545	900	0001	1901
Sales Tax	St. Retailers Occup.Tax - Amnesty	492	545	900	0005	1901
Sales Tax	St. Retailers Occup.Tax - Amnesty	492	545	900	0186	1901
Sales Tax	St. Retailers Occup.Tax - Amnesty	492	545	900	0188	1901
Sales Tax	St. Retailers Occup.Tax - Amnesty	492	545	900	0189	1901
Sales Tax	St. Retailers Occup.Tax - Amnesty	492	545	900	0281	1901
Sales Tax	St. Retailers Occup.Tax - Amnesty	492	545	900	0384	1901
Sales Tax	St. Retailers Occup.Tax - Amnesty	492	545	900	0412	1901
Sales Tax	St. Retailers Occup.Tax - Amnesty	492	545	900	0960	1901
Sales Tax	Metro East Pk & Rec Reg.-Amnesty	492	545	902	0717	1933
Sales Tax	Co. Public Safety Tax - Amnesty	492	545	903	0219	1936
Sales Tax	Metro Pier & Expo Auth - Amnesty	492	545	904	0337	1938
Sales Tax	Co. Home Rule Sales Tax-Amnesty	492	545	905	0139	1939
Sales Tax	No Home Rule Muni Sl.S.Tx-Amnesty	492	545	906	0088	1941
Sales Tax	Home Rule Muni Sl.S.Tx-Amnesty	492	545	907	0138	1942
Sales Tax	Home Rule Muni Sft Drnk-Amnesty	492	545	908	0097	1943
Uncashed Pari-Mutual Tickets	Uncashed Pari-Mutual Tickets	492	605	300	0036	0517
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
Private Sales/Used Car Use Tax	Priv. Sale/Use Car Use Tx-Amnesty	492	620	900	0001	1902
Private Sales/Used Car Use Tax	Priv. Sale/Use Car Use Tx-Amnesty	492	620	900	0384	1902
Private Sales/Used Car Use Tax	Priv. Sale/Use Car Use Tx-Amnesty	492	620	900	0412	1902

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Private Sales/Used Car Use Tax	Priv. Sale/Use Car Use Tx-Amnesty	492	620	900	0960	1902
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
Federal Monies via Other State Agencies	Juvenile Justice Trust	492	840	911	0821	0747
Fines, Penalties or Violations	Fines, Penalties or Violation	492	843	000	0001	0780
Fines, Penalties or Violations	Civil Penalties	492	843	013	0007	0783
Fines, Penalties or Violations	Motor Fuel Use Tax	492	843	075	0384	1590
Fines, Penalties or Violations	Horsemen - Thoroughbred	492	843	120	0001	0806
Licenses, Fees or Registrations	Horsemen - Thoroughbred	492	843	300	0001	1365
Fines, Penalties or Violations	Unauth Riverboat Winnings	492	843	750	0007	1453
Fines, Penalties or Violations	Circuit Clerk	492	843	910	0821	0821
Fund Transfers	General Revenue Fund	492	846	001	0821	0827
Fund Transfers	General Revenue Fund	492	846	001	0930	0827
Fund Transfers	Repayment/Sports Facility	492	846	009	0001	0828
Fund Transfers	Youth Alcohol & Substance	492	846	128	0821	0845
Fund Transfers	Sports Facilities Tax Trust	492	846	229	0001	0847
Fund Transfers	Local Govt Distributive	492	846	515	0225	0856
Fund Transfers	Replacement Vehicle Tax-St	492	846	915	0001	0867
Fund Transfers	Replacemnt Vehicle Tax-Amnesty	492	846	900	0001	1918
Fund Transfers	Replacemnt Vehicle Tax-Amnesty	492	846	900	0384	1918
Fund Transfers	Replacemnt Vehicle Tax-Amnesty	492	846	900	0412	1918
Investment Income	Interest Income - State Lottery	492	852	105	0978	0883
Investment Income	Interest Income - First Starr MMA	492	852	221	0412	1796
Licenses, Fees or Registrations	Licenses/Fee or Registration	492	855	000	0286	0915
Licenses, Fees or Registrations	Public Utility Pro Rata Share	492	855	025	0059	1826
Licenses, Fees or Registrations	Annual Charity Assessment	492	855	037	0271	1364
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 License	492	855	157	0548	1431
Licenses, Fees or Registrations	Drycleaner Admin Fee	492	855	158	0384	1442
Licenses, Fees or Registrations	Electric Self Assessor	492	855	175	0001	1498
Licenses, Fees or Registrations	Fingerprint Cards	492	855	222	0248	1385
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	Liquor Licenses	492	855	390	0001	0996
Licenses, Fees or Registrations	Liquor Licenses	492	855	390	0821	0996
Licenses, Fees or Registrations	Duplicate Liquor License	492	855	393	0001	0997
Licenses, Fees or Registrations	Lottery Agents	492	855	395	0711	0998
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	0240	1064
Licenses, Fees or Registrations	Sale of Tires	492	855	543	0294	1064
Licenses, Fees or Registrations	Thoroughbred Racing	492	855	600	0001	1368

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Charitable Games - Amnesty	492	855	900	0412	1944
Licenses, Fees or Registrations	Renew.Energy Res. - Amnesty	492	855	900	0564	1928
Licenses, Fees or Registrations	Renew.Energy Res. - Amnesty	492	855	900	0925	1928
Licenses, Fees or Registrations	Sale of Tires - Amnesty	492	855	901	0294	1937
Miscellaneous	Miscellaneous	492	861	000	0001	1121
Miscellaneous	Miscellaneous	492	861	000	0711	1121
Miscellaneous	Liquor Control Commission	492	861	100	0001	1838
Miscellaneous	Racing board	492	861	200	0001	1837
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
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	492	877	000	0129	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	492	877	000	0821	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	Repayment/Lottery Excess	492	880	595	0711	1407
Repayment to State Pursuant to Law	Returned Petty Cash Fund	492	880	600	0001	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	492	880	600	0129	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	492	880	600	0711	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	492	880	600	0821	1270
Repayment to State Pursuant to Law	Tax Incre Finance Surplus	492	880	615	0001	1272
Unidentified Remittances	Unidentified Remittances	492	891	000	0001	1304
Unidentified Remittances	Unidentified Remittances	492	891	000	0583	1304
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	IEMA-U.S. Dept. of Justice	493	840	497	0904	1851
Fed Monies Via Other Illinois Agency	Criminal Justice Trust	493	840	488	0904	0724
Fed Monies Via Other Illinois Agency	Women,Infant & Children Fund	493	840	700	0906	0738
Fines, Penalties or Violations	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0904	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	493	880	600	0906	1270
Repayment to State Pursuant to Law	Restitutions	493	880	725	0001	1283
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
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	Bid Bonds-Contractor Default	494	843	006	0011	1862
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	Copy Costs	497	855	100	0619	0939
Licenses, Fees or Registrations	Patient Fees	497	855	450	0272	1038
Licenses, Fees or Registrations	Patient Fees	497	855	450	0273	1038
Licenses, Fees or Registrations	Patient Fees	497	855	450	0619	1038
Licenses, Fees or Registrations	Patient Fees	497	855	450	0980	1038
Miscellaneous	Miscellaneous	497	861	000	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	Shipping Charges	497	870	045	0619	1816
Private Organizations or Individuals	Meal Ticket	497	870	055	0619	1817
Private Organizations or Individuals	Outdated Drug Reimbursement	497	870	060	0619	1820
Private Organizations or Individuals	Third Part Liability	497	870	080	0619	1205
Private Organizations or Individuals	Third Part Liability	497	870	080	0980	1205
Rental Income	Miscellaneous	497	876	400	0619	1224
Rental Income	Property	497	876	500	0619	1225
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	Quincy Veterans Home	497	877	020	0619	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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
Repayment to State Pursuant to Law	Returned Petty Cash Fund	505	880	600	0850	1270

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Bureau of the Budget	Bureau of the Budget	507	000			
Federal Government	Fed. Jobs & Growth Tax Relief	507	831	015	0001	1849
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			
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	Federal Railroad Association	524	831	020	0379	1852
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State Pursuant to Law	Telephone Utilities	524	880	705	0059	1473
Drycleaners Environmental Response Council	Drycleaners Environmental Response Council	525	000			
Fund Transfers	Drycleaners Environmental Resp.	525	846	548	0606	1568
Drycleaner Insurance Premium	Drycleaner Insurance Premium	525	304	000	0548	1595
Licenses, Fees or Registrations	Drycleaner Late Payment Fees	525	855	159	0548	1594
Comprehensive Health Insurance Board	Comprehensive Health Insurance	527	000			
Local Funds	Local Funds	527	373	000	0177	0300
Court of Claims	Court of Claims	528	000			
Federal Government	Justice, Department of	528	831	110	0001	0629
Federal Government	Justice, Department of	528	831	110	0434	0629
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	Environmental Protection Agency	532	000			
Hazardous Waste Cost Recoveries	Hazard Waste Cost Recoveries	532	238	000	0828	0127
Loan Repayments	Loan Repayments-Interest	532	355	025	0214	0296
Loan Repayments	Loan Repayments-Interest	532	355	025	0270	0296
Loan Repayments	Interest/Drinking Water	532	355	035	0270	1564
Loan Repayments	Loan Repayments-Principal	532	355	050	0214	0297
Loan Repayments	Loan Repayments-Principal	532	355	050	0270	0297
Loan Repayments	Principal/Drinking Water	532	355	060	0270	1565
Loan Repayments	Amalgamated Bank	532	355	070	0270	1792
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	Civil Penalties	532	843	012	0845	0782
Fines, Penalties or Violations	Interest	532	843	061	0294	0794
Fines, Penalties or Violations	Interest	532	843	061	0731	0794
Fines, Penalties or Violations	Interest	532	843	061	0774	0794
Fines, Penalties or Violations	Interest	532	843	061	0828	0794
Fines, Penalties or Violations	Interest	532	843	061	0845	0794
Fines, Penalties or Violations	Landfill Surety Bond Forfeit	532	843	064	0945	0796
Fines, Penalties or Violations	Pollution Control Fines	532	843	100	0001	0803
Fines, Penalties or Violations	Toxic Waste Release	532	843	603	0944	1496
Fund Transfers	General Revenue Fund	532	846	001	0270	0827
Fund Transfers	Water Revolving Escrow Account	532	846	020	0270	1793

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Licenses/Fee or Registration	532	855	000	0277	0915
Licenses, Fees or Registrations	Water NPDES Fees	532	855	006	0401	1829
Licenses, Fees or Registrations	Water NPDES Fees	532	855	006	0731	1829
Licenses, Fees or Registrations	Water Quality Certification Fees	532	855	007	0731	1830
Licenses, Fees or Registrations	Water Industrial Construction	532	855	008	0944	1831
Licenses, Fees or Registrations	Air Asbestos Fees	532	855	009	0944	1832
Licenses, Fees or Registrations	Air Construction Permit Fees	532	855	011	0944	1833
Licenses, Fees or Registrations	Lg. Hazard. Waste Generator Fees	532	855	012	0944	1834
Licenses, Fees or Registrations	Administrative Hearing Fees	532	855	017	0845	0919
Licenses, Fees or Registrations	Air Pollution Emission Permits	532	855	032	0091	0925
Licenses, Fees or Registrations	Air Pollution Emission Permits	532	855	032	0401	0925
Licenses, Fees or Registrations	Air Pollution Emission Permits	532	855	032	0738	0925
Licenses, Fees or Registrations	Air Pollution Operating	532	855	035	0401	0926
Licenses, Fees or Registrations	Air Pollution Operating	532	855	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
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
Other Illinois State Agency	Environment Protection Trust	532	864	845	0207	1185
Private Organizations or Individuals	Private Organiza or Indiv	532	870	000	0074	1200
Private Organizations or Individuals	Private Organiza or Indiv	532	870	000	0845	1200

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Subscription or Publication Sales	Opinion Sales	532	888	030	0277	1296
Subscription or Publication Sales	Opinion Subscriptions	532	888	040	0277	1386
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 Guarant-Principal	538	524	050	0205	0456
Repayment of Loan Guarantees	Repay Loan Guarant-Principal	538	524	050	0994	0456
Fund Transfers	General Revenue Fund	538	846	001	0994	0827
Health Care Cost Containment Council	Health Care Cost Containment Council	540	000			
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Illinois Educational Labor Relations Bd.	IL Educational Labor Relations Bd.	548	000			
Fair Share Dues From Non-Members	Fair Share Dues Non Member	548	185	000	0996	0109
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	548	877	000	0001	1228
Illinois 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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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 Illinois 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
Repayment to State Pursuant to Law	Involuntary Withholding Collections	575	880	015	0001	1810
Pollution Control Board	Pollution Control Board	577	000			
Miscellaneous	Miscellaneous	577	861	000	0059	1121
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	577	877	000	0277	1228
Subscription or Publication Sales	Public Health-Formulary	577	888	042	0014	1297
Prisoner Review Board	Prisoner Review Board	578	000			
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	578	877	000	0001	1228
Racing Board	Racing Board	579	000			
Admission Tax	Admission Tax	579	015	000	0280	0001
Admission Tax	Admis Tax-Harness Racing	579	015	100	0001	0002
Uncashed Pari-mutuel Tickets	Uncashed Pari-mutual Tickets	579	605	300	0036	0517
Fines, Penalties or Violations	Horsemen-Thoroughbred	579	843	120	0001	0806
Licenses, Fees or Registrations	Annual Charity Assessment	579	855	037	0271	1364
Licenses, Fees or Registrations	Fingerprint Cards	579	855	222	0248	1385
Licenses, Fees or Registrations	Horsemen-Thoroughbred	579	855	300	0001	1365
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			

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Federal Workforce Training	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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Grant Interest Earned	Grantee Int. Income-Refunded	586	875	065	0733	1822
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			
Federal Government	Health and Human Services	587	831	075	0206	0618
Federal Government	General Services Administration	587	831	875	0206	1860
Subscription or Publication Sales	Copying of Petitions	587	888	100	0001	1303
State Emergency Management Agency	State Emergency Mgmt Agency	588	000			
Response Action Contractors Indemnification Act	Response Action Contractors	588	537	000	0213	0469
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	Health & Human Services	588	831	075	0067	0618
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	Nuclear Regulator Commission	588	831	149	0796	0639
Federal Government	Small Business Admin	588	831	158	0491	0640
Federal Government	FEMA/Agreement #1053DR	588	831	171	0491	0642
Federal Government	Transportation, Department	588	831	180	0497	0643
Federal Government	Environmental Protection Agency	588	831	060	0191	0608
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
Federal Monies Via Other States	Council of State Governments	588	837	025	0067	0700
Fed Govt Indirect Cost Reimbursement	FEMA - Checks	588	842	069	0001	1781
Fines, Penalties or Violations	Fines/Penalty or Violations	588	843	000	0067	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	588	843	000	0173	0780
Fund Transfers	Disaster Program Refunds	588	846	471	0001	1794
Fund Transfer	Disaster Relief Refunds	588	846	491	0001	1794
Licenses, Fees or Registrations	Copy Costs	588	855	100	0796	0939
Licenses, Fees or Registrations	Industrial Radiographers	588	855	346	0067	0986
Licenses, Fees or Registrations	Low Level Waste 13(A) (B1)	588	855	396	0942	0999
Licenses, Fees or Registrations	Low Level Waste 13(A) (B1)	588	855	396	0943	0999
Licenses, Fees or Registrations	Mammography Install. Fee	588	855	400	0067	1523

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Nuclear Reactor Ann Assess	588	855	425	0796	1024
Licenses, Fees or Registrations	Nuclear Fuel Storage Fee	588	855	427	0796	1025
Licenses, Fees or Registrations	Nuclear Spent Fuel Shipment	588	855	429	0796	1027
Licenses, Fees or Registrations	Nuclear Spent Fuel	588	855	431	0796	1538
Licenses, Fees or Registrations	Radon Licensing	588	855	508	0067	1494
Licenses, Fees or Registrations	Radiation Machine Svc. Providers	588	855	509	0067	1719
Licenses, Fees or Registrations	Radiation Mach. Inspect./Reg.	588	855	510	0067	1612
Licenses, Fees or Registrations	Radiation Image/Therapeutic Co	588	855	511	0067	1613
Licenses, Fees or Registrations	Radiation Machine Inspection	588	855	512	0067	1055
Licenses, Fees or Registrations	Radiation Technology Accred.	588	855	513	0067	1056
Licenses, Fees or Registrations	Radiation Producing Machines	588	855	514	0067	1057
Licenses, Fees or Registrations	Radioactive Material License	588	855	515	0067	1058
Licenses, Fees or Registrations	Recovery & Remediation Fees	588	855	519	0067	1454
Licenses, Fees or Registrations	Radon Detection Fees	588	855	524	0001	1062
Licenses, Fees or Registrations	Water Permits	588	855	730	0067	1096
Licenses, Fees or Registrations	Miscellaneous	588	861	000	0001	1121
Licenses, Fees or Registrations	Miscellaneous	588	861	000	0796	1121
Licenses, Fees or Registrations	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	0067	1200
Private Organizations or Individuals	Private Organiza or Indiv	588	870	000	0173	1200
Private Organizations or Individuals	Private Organiza or Indiv	588	870	000	0882	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	588	877	000	0001	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	588	877	000	0067	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	588	877	000	0942	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
Repayment to State Pursuant to Law	Returned Petty Cash Fund	588	880	600	0796	1270
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
Fund Transfer	Pension Contribution Fund	589	846	472	0479	1828
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			

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Boiler Inspection Fees	Boiler Inspection Fees	592	050	000	0001	0044
Boiler Inspection Fees	Boiler Inspection Fees	592	050	000	0047	0044
Federal Government	Environmental Protection 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
Other State Agencies	Public Health	592	864	482	0047	1159
Repayment to State for Jury Duty & Personal Phone Calls	Repayment to State for Jury Duty & Personal Phone Calls	592	877	000	0047	1228
Repayment to State for Jury Duty & Personal Phone Calls	Repayment to State for Jury Duty & Personal Phone Calls	592	877	000	0072	1228
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
Fund Transfers	Pension Contribution Fund	593	846	472	0473	1828
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			
Illinois Century Network	Public K12 Schools	601	285	001	0729	1720
Illinois Century Network	Public K12 Schools	601	285	001	0736	1720
Illinois Century Network	Other Public Ed Facilities	601	285	002	0729	1721
Illinois Century Network	Other Public Ed Facilities	601	285	002	0736	1721
Illinois Century Network	Intermediate Service Centers	601	285	003	0729	1722
Illinois Century Network	Intermediate Service Centers	601	285	003	0736	1722
Illinois Century Network	Regional Office of Education	601	285	004	0729	1723
Illinois Century Network	Regional Office of Education	601	285	004	0736	1723
Illinois Century Network	Special Ed Joint Agreement	601	285	005	0729	1724
Illinois Century Network	Special Ed Joint Agreement	601	285	005	0736	1724
Illinois Century Network	Special Education Facilities	601	285	006	0729	1725
Illinois Century Network	Special Education Facilities	601	285	006	0736	1725
Illinois Century Network	Other State Funded School or Dist.	601	285	007	0729	1726
Illinois Century Network	Other State Funded School or Dist.	601	285	007	0736	1726
Illinois Century Network	Area Voc. Schools & Districts	601	285	008	0729	1727
Illinois Century Network	Area Voc. Schools & Districts	601	285	008	0736	1727
Illinois Century Network	Alternative School	601	285	009	0729	1728
Illinois Century Network	Alternative School	601	285	009	0736	1728
Illinois Century Network	Private K12 Schools	601	285	010	0729	1729
Illinois Century Network	Private K12 Schools	601	285	010	0736	1729
Illinois Century Network	Community Colleges	601	285	011	0729	1730
Illinois Century Network	Community Colleges	601	285	011	0736	1730
Illinois Century Network	Private Colleges & Universities	601	285	012	0729	1731
Illinois Century Network	Private Colleges & Universities	601	285	012	0736	1731
Illinois Century Network	Public Colleges & Universities	601	285	013	0729	1732
Illinois Century Network	Public Colleges & Universities	601	285	013	0736	1732
Illinois Century Network	Libraries	601	285	014	0729	1733

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Illinois Century Network	Libraries	601	285	014	0736	1733
Illinois Century Network	Museums	601	285	015	0729	1734
Illinois Century Network	Museums	601	285	015	0736	1734
Illinois Century Network	Municipal Government	601	285	016	0729	1735
Illinois Century Network	Municipal Government	601	285	016	0736	1735
Illinois Century Network	Other	601	285	017	0729	1736
Illinois Century Network	Other	601	285	017	0736	1736
Illinois Century Network	Health Institutions	601	285	018	0729	1756
Illinois Century Network	Health Institutions	601	285	018	0736	1756
Program Income	Grantee Interest Income	601	472	150	0611	0398
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
Federal Monies via Other State or Organization	Telco Providers-Fed. E-Rate Prg.	601	837	105	0736	1797
Fed Monies Via Other Illinois Agency	Title III Soc. Sec. & Emp. Serv.	601	840	052	0983	0706
Fund Transfer	ICN Special Purposes Fund	601	846	729	0736	1839
Miscellaneous	Miscellaneous	601	861	000	0001	1121
Other Illinois State Agencies	General Revenue Fund	601	864	001	0729	1128
Other Illinois State Agencies	General Revenue Fund	601	864	001	0729	1128
Other Illinois State Agencies	Central Management Services	601	864	416	0736	1148
Other Illinois State Agencies	MPEA	601	864	574	0729	1700
Other Illinois State Agencies	MPEA	601	864	574	0736	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 II. 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 II 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
Fed Monies from Other States	Fed Monies from Other States	684	837	000	0339	1381

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Federal Workforce Training	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	Fed Govt Indirect Cost Reimb.	684	842	000	0519	0764
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	DCEO	684	864	420	0339	1150
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
Fund Transfers	Federal Reserve Recall Fund	691	846	665	0663	1842
Fund Transfers	Federal Reserve Recall Fund	691	846	665	0664	1842
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

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

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 Account: 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

Fiscal Officer
Title

(217)782-2052
Telephone No.

Authorized Official

Director
Title

Comptroller's Use Only

Processed

Returned, See Attached Letter

Signature Title Date Telephone No.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.40.25 1 of 2
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE January 1, 2004
PROCEDURE	SIGNATURE AUTHORIZATION (SCO-376)	REVISION NUMBER 04-002

SIGNATURE AUTHORIZATION (SCO-376)

PURPOSE

The Signature Authorization form (Exhibit 26.40.25-A) is used by the Collections Unit to provide specimen signatures for person(s) authorized to submit Involuntary Withholding Requests (Form C-33) to the Comptroller for addition.

NOTIFICATION REQUIREMENTS

Submission of a new card is required prior to acceptance of C-33 (Involuntary Withholding Requests) processing by our office. Agencies must notify the Comptroller in writing when an authorization is revoked.

DISTRIBUTION

One Signature Authorization (Form SCO-376) must be prepared (for each person) and filed with the Collections Unit of the Comptroller's Office. All signatures must be original. Faxes and photocopies will not be accepted.

CONTENTS

Refer to Exhibit 26.40.25-B:

<u>Reference</u>	<u>Contents</u>
1	<u>Authorized Person:</u> Type name (first, middle, last) of the person authorized to sign Involuntary Withholding Requests (C-33) at the Office of the Comptroller, Collections Unit.
2	<u>Specimen Signature:</u> Authorized person must sign the card before it is valid. (Original Signature required.)
3	<u>Name and Address:</u> Type the complete name and address to which correspondence regarding the offset should be mailed.
4	<u>Agency Name:</u> Type the agency name to which the signature authorization applies.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.40.25 2 of 2
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE January 1, 2004
PROCEDURE	SIGNATURE AUTHORIZATION (SCO-376)	REVISION NUMBER 04-002

- 5 Agency Code: Type the 5 digit agency organization code to which the payment is to be made. If a new agency organization code is being created, contact the Comptroller's Office for available codes. If the signature is being authorized for all agency divisions, indicate the 3 digit agency code followed by "All" in place of the 2 digit organizational code.
- 6 Phone: Type the telephone number for use in contacting the agency regarding offsets. This will also be the contact number given to individuals whose warrants are offset.
- 7 Action: Mark an "X" in the appropriate box for which the signature is authorized.
- 8 Approval - Agency Head: Agency Head (pursuant to 30 ILCS 105/10) must sign and date the signature authorization card before it is valid. It is the responsibility of the agency to rescind invalid signature authorization cards and re-submit new ones in the event of any staff changes.

State of Illinois Nonshared SAMS Funds Cash Reconciliation June 30, 20_____	Agency _____ Agency # _____ Fund Name _____ Fund # _____
--	---

Account Description	Nearest Thousand					Balance At June 30, Current Year
	Balance At June 30, Prior Year	Receipts	Disburse- ments	Transfers- In	Transfers- Out	
Cash Balance per SAMS	\$	\$	\$	\$	\$	\$
1. Vouchers Payable:						
a. Prior Year	()		()			
b. Current Year						()
2. Other:						
a. _____						
b. _____						
Fund Balance per SAMS						
Activity during the period not recorded in SAMS						
1. Cash on Hand:						
a. Prior Year		()				
b. Current Year						
2. Cash in Transit						
a. Prior Year		()				
b. Current Year						
3. Vouchers in Transit						
a. Prior Year	()		()			
b. Current Year						()
4. Operating Transfers-In						
a. Prior Year				()		
b. Current Year						
5. Operating Transfers-Out						
a. Prior Year	()				()	
b. Current Year						()
6. Other (complete as necessary)						
a. Budgetary Refunds per SG06		()	()			
b. _____						
"Cash on Deposit with State Treasurer" per Agency Records	\$	\$	\$	\$	\$	\$

State of Illinois
Nonshared SAMS Funds Cash Reconciliation
June 30, 20 (1)

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

Account Description	Nearest Thousand					Balance At June 30, Current Year
	Balance At June 30, Prior Year	Receipts	Disbursements	Transfers-In	Transfers-Out	
Cash Balance per SAMS	\$ (6)	\$ (7)	\$ (8)	\$ (9)	\$ (10)	\$ (11)
1. Vouchers Payable:						
a. Prior Year	(12)		(13)			
b. Current Year			(14)			(15)
2. Other:						
a. (16)						
b.						
Fund Balance per SAMS	(17)	(18)	(19)	(20)	(21)	(22)
Activity during the period not recorded in SAMS						
1. Cash on Hand:						
a. Prior Year	(23)	((24))				
b. Current Year		(25)				(26)
2. Cash in Transit						
a. Prior Year	(27)	((28))				
b. Current Year		(29)				(30)
3. Vouchers in Transit						
a. Prior Year	(31)		((32))			
b. Current Year			(33)			(34)
4. Operating Transfers-In						
a. Prior Year	(35)			((36))		
b. Current Year				(37)		(38)
5. Operating Transfers-Out						
a. Prior Year	((39))				((40))	
b. Current Year					(41)	((42))
6. Other (complete as necessary)						
a. Budgetary Refunds per SG06		((43))	((43))			
b. (44)						
"Cash on Deposit with State Treasurer" per Agency Records	\$ (45)	\$ (46)	\$ (47)	\$ (48)	\$ (49)	\$ (50)

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

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.50.10 1 of 72
SUB-SECTION	REFERENCE	EFFECTIVE DATE January 1, 2004
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	REVISION NUMBER 04-002

Purpose

The purpose of the Summary of Agencies and Fund Classifications is to define the State of Illinois financial reporting entity. Governmental Accounting Standards Board (GASB) Statement 14, "The Financial Reporting Entity" establishes the criteria to be used for defining the reporting entity. These criteria indicate that the reporting entity includes (1) the primary government, (2) agencies for which the primary government is financially accountable, and (3) other organizations which, if excluded from the reporting entity, would result in the financial statements being misleading or incomplete.

Under the GASB Statement 14 criteria, the **primary government** includes all organizations that are legally part of the reporting entity. In the table that begins on page 5, agencies that are part of the primary government of the State of Illinois will be designated with the letters "PG" in bold type immediately after the agency name. Statement 14 also establishes the classification of **component unit** for those organizations for which elected officials of the primary government are financially accountable or whose exclusion would make the financial statements misleading or incomplete. In the table that begins on page 5, component units will be designated with the letters "CU" in bold type immediately after the agency name. To minimize confusion the "CU" designation is used only in those instances where a component unit is presented discretely (separately). Component units that are blended with (reported as part of) the primary government will be designated with the letters "PG".

FOOTNOTE REFERENCES

- A Agency is required to prepare and submit GAAP basis financial statements to the Comptroller's Office for the year ended June 30, 2003 (See Procedure 27.50.60).
- B Agency is not part of the financial reporting entity for GAAP reporting purposes.
- C A complete list of Court of Claims funds for budgetary purposes can be found on Comptroller Report SE04. The funds listed here are for GAAP reporting purposes.
- D Form SCO-562 should be prepared providing information to the administering agency regarding interest accruals.
- E A GAAP package is not required for this fund. Information for this fund is included in another GAAP package for the agency.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
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SUB-SECTION REFERENCE

EFFECTIVE DATE
January 1, 2004

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
04-002

FOOTNOTE REFERENCES (continued)

- F GAAP reporting packages are completed "in-house" by Comptroller personnel in conjunction with agency fiscal personnel.
- G Information should be transmitted to Agency 422 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- H Information should be transmitted to Agency 416 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- I Information should be transmitted to Agency 493 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- J Information should be transmitted to Agency 532 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- K Information should be transmitted to Agency 427 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- L Information should be transmitted to Agency 458 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- M Information should be transmitted to Agency 505 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- N Information should be transmitted to Agency 478 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- O Information should be transmitted to Agency 557 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- P Information should be transmitted to Agency 420 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 27.50.10 3 of 72
SUB-SECTION	REFERENCE	EFFECTIVE DATE January 1, 2004
PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	REVISION NUMBER 04-002

- Q Information should be transmitted to Agency 418 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- R Information should be transmitted to Agency 524 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- S Information should be transmitted to Agency 444 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- T Information should be transmitted to Agency 492 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- U Information should be transmitted to Agency 579 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- V Information should be transmitted to Agency 692 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- W Information should be transmitted to Agency 551 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- X Fund is required to submit GAAP basis financial statements to the Comptroller's Office for the year ended June 30, 2003.
- Y Agency is required to prepare and submit GAAP basis financial statements for nonshared funds to the Comptroller's Office for the year ended June 30, 2003.
- Z Fund currently inactive in SAMS with no prior GAAP activity.
- AA Reporting should also include local funds and Chicago State University Foundation.
- AB Reporting should also include local funds, Eastern Illinois University Foundation and Eastern Illinois University Alumni Association

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

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EFFECTIVE DATE
January 1, 2004

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
04-002

- AC Reporting should also include local funds,
Governors State University Foundation and
Governors State University Alumni Association
- AD Reporting should also include local funds and
Northeastern Illinois University Foundation
- AE Reporting should also include local funds and
Western Illinois University Foundation
- AF Reporting should also include local funds and
Illinois State University Foundation
- AG Reporting should also include local funds,
Northern Illinois University Foundation and
Northern Illinois University Alumni Association
- AH Reporting should also include local funds,
Southern Illinois University Foundation,
Southern Illinois University at Edwardsville Foundation,
Southern Illinois University Alumni Association,
Southern Illinois University at Edwardsville Alumni Association,
University Park at Edwardsville and
SIU Physicians and Surgeons, Inc.
- AI Reporting should also include local funds,
University of Illinois Foundation,
University of Illinois Alumni Association and
University of Illinois HMO
Wolcott, Wood and Taylor, Inc.
Prairieland Energy, Inc.
Illinois Ventures, LLC, and
University of Illinois Research Park, LLC

**State of Illinois
Office of the Comptroller**

Section	AGENCY REPORTING	Procedure - Page No. 27.50.10 Page 5 of 72
Sub-Section	REFERENCE	Effective Date January 1, 2004
Procedure	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	Revision Number 04-002

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Legislative

101	General Assembly	(PG)			
	General Revenue Fund		1 ^F	General	
	General Assembly Operations Revolving Fund		196 ^F	Special Revenue	
103	Auditor General	(PG)			
	General Revenue Fund		1	General	
	Audit Expense Fund		342		Internal Service
105	Economic and Fiscal Commission	(PG)			
	General Revenue Fund		1 ^F	General	
107	Commission on Intergovernmental Cooperation	(PG)			
	General Revenue Fund		1 ^F	General	
108	Legislative Information System	(PG)			
	General Revenue Fund		1 ^F	General	
	General Assembly Computer Equipment Revolving Fund		155 ^F	Special Revenue	
109	Legislative Audit Commission	(PG)			
	General Revenue Fund		1 ^F	General	
110	Legislative Printing Unit	(PG)			
	General Revenue Fund		1 ^F	General	
112	Legislative Research Unit	(PG)			
	General Revenue Fund		1 ^F	General	
115	Legislative Reference Bureau	(PG)			
	General Revenue Fund		1 ^F	General	
	General Assembly Computer Equipment Revolving Fund		155 ^F	Special Revenue	

**State of Illinois
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Section	AGENCY REPORTING	Procedure - Page No. 27.50.10 Page 6 of 72
Sub-Section	REFERENCE	Effective Date January 1, 2004
Procedure	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	Revision Number 04-002

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Legislative (Continued)

131^A	General Assembly Retirement System	(PG)			
	General Revenue Fund	1 ^F	General		
	State Pensions Fund	54 ^F	Special Revenue		
	General Assembly Retirement System Fund	481			Pension Trust
	General Assembly Retirement System Excess Benefit Fund	786 ^E			Pension Trust
140	Pension Laws Commission	(PG)			
	General Revenue Fund	1 ^F	General		
155	Legislative Space Needs Commission	(PG)			
	General Revenue Fund	1 ^F	General		
	Capital Development Fund	141 ^F	Capital Projects		
167	Joint Committee on Administrative Rules	(PG)			
	General Revenue Fund	1 ^F	General		
	General Assembly Computer Equipment Revolving Fund	155 ^F	Special Revenue		

Judicial

201	Supreme Court	(PG)			
	General Revenue Fund	1	General		
	Supreme Court Special State Projects Fund	230	Special Revenue		
	Mandatory Arbitration Fund	262	Special Revenue		
	Supreme Court Federal Projects Fund	269	Special Revenue		
	Foreign Language Interpreter Fund	597	Special Revenue		
	Lawyers' Assistance Program Fund	769	Special Revenue		
	Courts' Safekeeping Fund	1343			Agency

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Section	AGENCY REPORTING	Procedure - Page No. 27.50.10 Page 7 of 72
Sub-Section	REFERENCE	Effective Date January 1, 2004
Procedure	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	Revision Number 04-002

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Judicial			(Continued)		
201	Supreme Court	(PG) (Continued)			
	Marriage Divisions Fund	1354	Special Revenue		
202	Attorney Registration and Disciplinary Commission	(PG)			
	Attorney Registration and Disciplinary Commission Operating Fund	1102 ^F		Enterprise	
	Physical Assets and Replacement Fund	1103 ^E		Enterprise	
	Employee Retirement Plan and Trust Fund	1104 ^E			Pension Trust
203	Board of Admissions to the Bar	(PG)			
	Board of Admissions to the Bar Operating Fund	1105 ^F		Enterprise	
205	Clerk of the Supreme Court	(PG)			
	General Revenue Fund	1	General		
215	Appellate Court District 1	(PG)			
	General Revenue Fund	1	General		
225	Appellate Court District 2	(PG)			
	General Revenue Fund	1	General		
235	Appellate Court District 3	(PG)			
	General Revenue Fund	1	General		
245	Appellate Court District 4	(PG)			
	General Revenue Fund	1	General		
255	Appellate Court District 5	(PG)			
	General Revenue Fund	1	General		
275^A	Judges Retirement System	(PG)			
	General Revenue Fund	1 ^F	General		
	State Pensions Fund	54 ^F	Special Revenue		

**State of Illinois
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Section	AGENCY REPORTING	Procedure - Page No. 27.50.10 Page 8 of 72
Sub-Section	REFERENCE	Effective Date January 1, 2004
Procedure	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	Revision Number 04-002

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Judicial (Continued)

275^A	Judges Retirement System	(PG)	(Continued)		
	Judges' Retirement System Fund	477			Pension Trust
	Judges' Retirement System Excess Benefit Fund	787 ^E			Pension Trust
285	Judicial Inquiry Board	(PG)			
	General Revenue Fund	1 ^F	General		
290	Office of the State Appellate Defender	(PG)			
	General Revenue Fund	1 ^F	General		
	State Appellate Defender Federal Trust Fund	117 ^F	Special Revenue		
	State Appellate Defender Special State Projects Fund	361 ^F	Special Revenue		
	Capital Litigation Trust Fund	614 ^F	Special Revenue		
295	State's Attorneys Appellate Prosecutor	(PG)			
	General Revenue Fund	1	General		
	Special Federal Grant Projects Fund	90	Special Revenue		
	Capital Litigation Trust Fund	614	Special Revenue		
	State's Attorneys Appellate Prosecutor's County Fund	745	Special Revenue		
	Continuing Legal Education Trust Fund	844	Special Revenue		
	Narcotics Profit Forfeiture Fund	951	Special Revenue		

Elected Officials

310	Governor	(PG)			
	General Revenue Fund	1	General		
	Illinois Executive Mansion Trust Fund	296	Special Revenue		
	Governor's Office of Volunteer Resources Federal Grant Fund	819	Special Revenue		

**State of Illinois
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Section	AGENCY REPORTING	Procedure - Page No. 27.50.10 Page 9 of 72
Sub-Section	REFERENCE	Effective Date January 1, 2004
Procedure	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	Revision Number 04-002

Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

310	Governor	(PG) (Continued)			
	Governor's Office Federal Grant Fund	908 ^Z	Special Revenue		
	Governor's Grant Fund	947	Special Revenue		
330	Lieutenant Governor	(PG)			
	General Revenue Fund	1 ^F	General		
	Agricultural Premium Fund	45 ^F	Special Revenue		
	Lieutenant Governor's Grant Fund	924 ^F	Special Revenue		
340	Attorney General	(PG)			
	General Revenue Fund	1	General		
	Illinois Gaming Law Enforcement Fund	85	Special Revenue		
	Asbestos Abatement Fund	224	Special Revenue		
	Statewide Grand Jury Prosecution Fund	525	Special Revenue		
	Attorney General Court Order and Voluntary Compliance Payments Project Fund	542	Special Revenue		
	Illinois Charity Bureau Fund	549	Special Revenue		
	Attorney General Whistleblower Reward and Protection Fund	600	Special Revenue		
	Capital Litigation Trust Fund	614	Special Revenue		
	State Whistleblower Reward and Protection Fund	703			Agency
	State Police Whistleblower Reward and Protection Fund	705 ^I	Special Revenue		
	Tobacco Settlement Recovery Fund	733	Special Revenue		
	Child Support Administration Fund	757 ^N	Special Revenue		
	State Projects and Court Order Distribution Fund	801	Special Revenue		
	Attorney General's Grant Fund	901	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

340 Attorney General (PG) (Continued)

Violent Crime Victims Assistance Fund	929	Special Revenue		
Attorney General Federal Grant Fund	988	Special Revenue		
Consumer Trust Fund	1106			Agency
Special Advance Fund	1108 ^E	General		

350^A Secretary of State (PG)

General Revenue Fund	1	General		
Road Fund	11	Special Revenue		
Motor Fuel Tax Fund	12	Special Revenue		
Live and Learn Fund	26	General		
Drivers Education Fund	31	Special Revenue		
State Parks Fund	40 ^G	Special Revenue		
Lobbyist Registration Administration Fund	44	Special Revenue		
General Obligation Bond Retirement and Interest Fund	101	Debt Service		
CDLIS/AAMVA Net Trust Fund	109	Special Revenue		
Capital Development Fund	141	Capital Projects		
General Assembly Computer Equipment Revolving Fund	155	Special Revenue		
Registered Limited Liability Partnership Fund	167	Special Revenue		
Secretary of State Federal Projects Fund	176	Special Revenue		
Violence Prevention Fund	184	Special Revenue		
Secretary of State Special License Plate Fund	185	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

350^A Secretary of State (PG) (Continued)

Drunk and Drugged Driving Prevention Fund	276 ^S	Special Revenue		
Securities Investors Education Fund	292	Special Revenue		
Interagency Grant Fund	295	Special Revenue		
Family Financial Responsibility Fund	322	Special Revenue		
Motor Vehicle Review Board Fund	323	Special Revenue		
Securities Audit and Enforcement Fund	362	Special Revenue		
Department of Business Services Special Operations Fund	363	Special Revenue		
Secretary of State Evidence Fund	374	Special Revenue		
Corporate Franchise Tax Refund Fund	380	General		
Illinois Habitat Fund	391 ^G	Special Revenue		
Protest Fund	401			Agency
Common School Fund	412	General		
State College and University Trust Fund	417	Special Revenue		
University Grant Fund	418	Special Revenue		
Alternative Fuels Fund	422	Special Revenue		
Safety Responsibility Fund	436			Agency
Library Services Fund	470	Special Revenue		
Secretary of State Special Services Fund	483	Special Revenue		
Wildlife Praire Park Fund	504	Special Revenue		
Master Mason Fund	508	Special Revenue		
Illinois Fire Fighters' Memorial Fund	510	Special Revenue		
Illinois and Michigan Canal Fund	570	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

350^A Secretary of State (PG) (Continued)

Off Highway Vehicle Trails Fund	574	Special Revenue		
Park District Youth Program Fund	585	Special Revenue		
September 11th Fund	588	Special Revenue		
Police Memorial Committee Fund	598	Special Revenue		
Mammogram Fund	599	Special Revenue		
Electronic Commerce Security Certification Fund	620	Special Revenue		
Motor Vehicle License Plate Fund	622	Special Revenue		
Motor Carrier Safety Inspection Fund	649 ^I	Special Revenue		
Organ Donor Awareness Fund	716	Special Revenue		
Secretary of State DUI Administration Fund	732	Special Revenue		
Secretary of State Police Services Fund	759	Special Revenue		
Pet Overpopulation Control Fund	764	Special Revenue		
State Parking Facility Maintenance Fund	782	Special Revenue		
Cycle Rider Safety Training Fund	863	Special Revenue		
Secretary of State International Registration Plan Fund	890			Agency
Library Trust Fund	893	Special Revenue		
State Construction Account Fund	902	Special Revenue		
Secretary of State Grant Fund	948	Special Revenue		
Park and Conservation Fund	962 ^G	Special Revenue		
Vehicle Inspection Fund	963	Special Revenue		
Go-Back Fund	1110			Agency
Special Advance Fund	1198	Special Revenue		

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Elected Officials (Continued)

351	Illinois Literacy Foundation	(CU)			
	Illinois Literacy Foundation Fund	1297	Special Revenue		
360	Comptroller	(PG)			
	General Revenue Fund	1	General		
	Fire Prevention Fund	47	Special Revenue		
	Title III Social Security and Employment Service Fund	52 ^K	Special Revenue		
	Cemetery Consumer Protection Fund	96	Special Revenue		
	General Obligation Bond Retirement and Interest Fund	101	Debt Service		
	Comptroller's Audit Expense Revolving Fund	112	Special Revenue		
	Direct Deposit Administration Fund	200			Agency
	Social Security Administration Fund	204			Agency
	Savings and Residential Finance Regulatory Fund	244 ^M	Special Revenue		
	Kaskaskia Commons Permanent Fund	441			Private Purpose Trust
	Payroll Consolidation Fund	460 ^F			Agency
	Commercial Consolidation Fund	462 ^F			Agency
	Warrant Escheat Fund	485	General		
	Comptroller's Administrative Fund	543	Special Revenue		
	Horse Racing Fund	632 ^U	Special Revenue		
	State Off-Set Claims Fund	658	General		
	Budget Stabilization Fund	686	General		
	State Lottery Fund	711 ^L		Enterprise	
	Tobacco Settlement Recovery Fund	733	Special Revenue		
	State Parking Facility Maintenance Fund	782	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

360 Comptroller (PG) (Continued)

Bank and Trust Company Fund	795 ^M		Enterprise	
U. S. Savings Bond Series EE Fund	827			Agency
Real Estate License Administration Fund	850 ^M	Special Revenue		

370^Y Treasurer (PG)

General Revenue Fund	1	General		
Road Fund	11 ^D	Special Revenue		
Food and Drug Safety Fund	14 ^D	Special Revenue		
General Professions Dedicated Fund	22 ^D	Special Revenue		
Group Home Loan Revolving Fund	25 ^D	Special Revenue		
Drivers Education Fund	31 ^D	Special Revenue		
Wildlife and Fish Fund	41 ^D	Special Revenue		
Salmon Fund	42 ^D	Special Revenue		
State Pensions Fund	54	Special Revenue		
Unemployment Compensation Special Administration Fund	55 ^D	Special Revenue		
State Employees Unemployment Benefit Fund	56 ^D		Enterprise	
Illinois State Pharmacy Disciplinary Fund	57 ^D	Special Revenue		
Radiation Protection Fund	67 ^D	Special Revenue		
Natural Heritage Endowment Trust Fund	69 ^D	Permanent Trust		
County Water Commission Tax Fund	84 ^D			Agency
Non-Home Rule Municipal Retailers' Occupation Tax Fund	88 ^D			Agency
Clean Air Act (CAA) Permit Fund	91 ^D	Special Revenue		
Illinois State Medical Disciplinary Fund	93 ^D	Special Revenue		

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Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

370^Y Treasurer (PG) (Continued)

	Cemetery Consumer Protection Fund	96 ^D	Special Revenue		
	DuQuoin State Fair Harness Racing Trust Fund	98 ^D	Special Revenue		
	General Obligation Bond Retirement and Interest Fund	101	Debt Service		
	General Obligation Bond Rebate Fund	107 ^D	Special Revenue		
	Toxic Pollution Prevention Fund	111 ^D	Special Revenue		
	Employment Security Administration Fund	116 ^D	Special Revenue		
	Illinois Rural Bond Bank Trust Fund	119 ^D		Enterprise	
	Hansen-Therkelsen Memorial Deaf Student College Fund	123 ^D			Private Purpose Trust
	Workers' Compensation Benefit Trust Fund	124 ^D		Enterprise	
	New Technology Recovery Fund	126 ^D	Special Revenue		
	Illinois Underground Utility Facilities Damage Prevention Fund	127 ^D	Special Revenue		
	Plugging and Restoration Fund	137 ^D	Special Revenue		
	Home Rule Municipal Retailers Occupation Tax Fund	138 ^D			Agency
	Home Rule County Retailers Occupation Tax Fund	139 ^D			Agency
	Capital Development Fund	141 ^D	Capital Projects		
	School Construction Fund	143 ^D	Capital Projects		
	Explosives Regulatory Fund	145 ^D	Special Revenue		
	Aggregate Operations Regulatory Fund	146 ^D	Special Revenue		
	Coal Mining Regulatory Fund	147 ^D	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

370^Y Treasurer (PG) (Continued)

Registered CPA Administration and Disciplinary Fund	151 ^D	Special Revenue			
Agrichemical Incident Response Trust Fund	153 ^D	Special Revenue			
EPA Court Trust Fund	154 ^D				Private Purpose Trust
Motor Vehicle Theft Prevention Fund	156 ^D	Special Revenue			
Natural Resources Fund	158 ^D	Special Revenue			
County Option Motor Fuel Tax Fund	190 ^D				Agency
Local Government Health Insurance Reserve Fund	193 ^D			Enterprise	
Illinois Public Treasurers' Investment Pool Administrative Fund	195			Enterprise	
Teacher Health Insurance Security Fund	203 ^D			Enterprise	
Illinois Farmer and Agri-Business Loan Guarantee Fund	205 ^D			Enterprise	
Self-Sufficiency Trust Fund	210 ^D				Private Purpose Trust
Response Contractors Indemnification Fund	213 ^D	Special Revenue			
Brownfields Redevelopment Fund	214 ^D	Special Revenue			
Professions Indirect Cost Fund	218 ^D	Special Revenue			
Rural Diversification Revolving Fund	235 ^D	Special Revenue			
Credit Union Fund	243 ^D	Special Revenue			
Savings and Residential Finance Regulatory Fund	244 ^D	Special Revenue			
Abandoned Mined Land Reclamation Set-Aside Fund	257 ^D	Special Revenue			
Nurse Dedicated and Professional Fund	258 ^D	Special Revenue			

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

370^Y Treasurer (PG) (Continued)

Optometric Licensing and Disciplinary Committee Fund	259 ^D	Special Revenue		
Fish and Wildlife Endowment Fund	260 ^D	Special Revenue		
Underground Resource Conservation Enforcement Trust Fund	261 ^D	Special Revenue		
Mandatory Arbitration Fund	262 ^D	Special Revenue		
State Rail Freight Loan Repayment Fund	265 ^D	Special Revenue		
Water Revolving Fund	270 ^D		Enterprise	
Self-Insurers Administration Fund	274 ^D		Enterprise	
Income Tax Refund Fund	278 ^D	General		
Illinois Tax Increment Fund	281 ^D	Special Revenue		
Illinois Affordable Housing Trust Fund	286 ^D	Special Revenue		
Community Water Supply Laboratory Fund	288 ^D	Special Revenue		
State Furbearer Fund	293 ^D	Special Revenue		
Community MH/DD Services Provider Participation Fee Fund	325 ^D	General		
County Hospital Services Fund	329 ^D	General		
Treasurer's Rental Fee Fund	331	Special Revenue		
Environmental Laboratory Certification Fund	336 ^D	Special Revenue		
Metropolitan Pier and Exposition Authority Trust Fund	337 ^D			Agency
Federal Home Investment Trust Fund	338 ^D	Special Revenue		
Public Health Services Revolving Fund	340 ^D	Special Revenue		
Care Provider For Persons With Developmental Disabilities Fund	344 ^D	General		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

370^Y Treasurer (PG) (Continued)

Long-Term Care Provider Fund	345 ^D	General			
Nursing Home Grant Assistance Fund	348 ^D	Special Revenue			
State Pheasant Fund	353 ^D	Special Revenue			
Securities Audit and Enforcement Fund	362 ^D	Special Revenue			
Drug Treatment Fund	368 ^D	Special Revenue			
State Treasurer's Bank Services Fund	373	General			
McCormick Place Expansion Project Fund	377 ^D	Special Revenue			
Child Sexual Abuse Fund	383 ^D	Special Revenue			
Sexual Assault Services Fund	389 ^D	Special Revenue			
Illinois Habitat Endowment Trust Fund	390 ^D	Special Revenue			
Illinois Habitat Fund	391 ^D	Special Revenue			
Trauma Center Fund	397 ^D	Special Revenue			
Protest Fund	401				Agency
Common School Fund	412 ^D	General			
Second Injury Fund	431 ^D	Special Revenue			
Kaskaskia Commons Permanent Fund	441 ^D				Private Purpose Trust
Illinois State Toll Highway Revenue Fund	455 ^D		Enterprise		
Group Insurance Premium Fund	457 ^D				Agency
Pension Contribution Fund	472 ^D	Special Revenue			
Pension Contribution Fund	472	Special Revenue			
Teachers' Retirement System Fund	473 ^D				Pension Trust
Illinois Municipal Retirement Fund	475 ^D				Agency
Judges' Retirement System Fund	477 ^D				Pension Trust

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

370^Y Treasurer (PG) (Continued)

State Employees' Retirement System Fund	479 ^D				Pension Trust
General Assembly Retirement System Fund	481 ^D				Pension Trust
Unclaimed Property Trust Fund	482	Special Revenue			
Early Intervention Services Revolving Fund	502 ^D	Special Revenue			
Wildlife Praire Park Fund	504 ^D	Special Revenue			
State Asset Forfeiture Fund	514 ^D	Special Revenue			
Federal Asset Forfeiture Fund	520 ^D	Special Revenue			
Domestic Violence Abuser Services Fund	528 ^D	Special Revenue			
Illinois State Board of Investments Fund	529 ^D				Pension Trust
LEADS Maintenance Fund	536 ^D	Special Revenue			
Public Pension Regulation Trust Fund	546 ^D	Special Revenue			
Drycleaner Environmental Response Trust Fund	548 ^D	Special Revenue			
Anti-Pollution Fund	551 ^D	Capital Projects			
Transportation Bond Series A Fund	553 ^D	Capital Projects			
Transportation Bond Series B Fund	554 ^D	Capital Projects			
Prepaid Tuition Fund	557 ^D			Enterprise	
School Technology Revolving Loan Program Fund	569 ^D	Special Revenue			
Petroleum Resouces Revolving Fund	573 ^D	Special Revenue			
Community College Health Insurance Security Fund	577 ^D			Enterprise	
Juvenile Accountability Incentive Block Grant Fund	581 ^D	Special Revenue			

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Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

370^Y Treasurer (PG) (Continued)

Illinois Rural Rehabilitation Fund	595 ^D	Special Revenue		
Capital Litigation Trust Fund	614	Special Revenue		
Matured Bond and Coupon Fund	625	General		
Illinois Building Commission Revolving Fund	628 ^D	Special Revenue		
Auction Regulation Administration Fund	641 ^D	Special Revenue		
Auction Recovery Fund	643 ^D	Special Revenue		
Municipal Economic Development Fund	650 ^T	Special Revenue		
Coal Development Fund	653 ^D	Capital Projects		
Federal Student Loan Fund	663 ^D	Special Revenue		
Student Loan Operation Fund	664 ^D			Enterprise
Federal Reserve Recall Fund	665 ^D	Special Revenue		
College Savings Pool Administrative Trust Fund	668			Enterprise
Airport Land Loan Revolving Fund	669 ^D	Special Revenue		
Rate Adjustment Fund	685 ^D	Special Revenue		
Assisted Living and Shared Housing Regulatory Fund	702 ^D	Special Revenue		
Post Transplant Maintenance Fund	712 ^D	Special Revenue		
Spinal Cord Injury Paralysis Cure Research Trust Fund	714 ^D	Special Revenue		
Community Mental Health Medical Fund	718 ^D	Special Revenue		
Family Care Fund	720 ^D	Special Revenue		
Drug Rebate Fund	728 ^D	General		

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Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

370^Y Treasurer (PG) (Continued)

Illinois Century Network (ICN) Special Purposes Fund	729 ^D	Special Revenue		
Tobacco Settlement Recovery Fund	733 ^D	Special Revenue		
Group Self-Insurers Workers Compensation Fund	739 ^D	Special Revenue		
Medicaid Buy-In Program Revolving Fund	740 ^D	General		
RTA Public Transportation Tax Fund	741 ^D			Agency
Home Inspector Administration Fund	746 ^D	Special Revenue		
Real Estate Audit Fund	750 ^D	Special Revenue		
State Employees' Deferred Compensation Plan Fund	755 ^D			Pension Trust
Lawyers' Assistance Program Fund	769 ^D	Special Revenue		
General Assembly Retirement System Excess Benefit Fund	786 ^D			Pension Trust
Judges' Retirement System Excess Benefit Fund	787 ^D			Pension Trust
State Employees' Retirement System Excess Benefit Fund	788 ^D			Pension Trust
Teachers' Retirement System Excess Benefit Fund	789 ^D			Pension Trust
Bank and Trust Company Fund	795 ^D		Enterprise	
Nuclear Safety Emergency Preparedness Fund	796 ^D	Special Revenue		
State Projects and Court Order Distribution Fund	801 ^D	Special Revenue		
Personal Property Tax Replacement Fund	802 ^D	Special Revenue		
RTA Sales Tax Trust Fund	812 ^D			Agency
Estate Tax Collection Distributive Fund	815	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

370^Y Treasurer (PG) (Continued)

Illinois State Dental Disciplinary Fund	823 ^D	Special Revenue		
Metro-East Mass Transit District Tax Fund	841 ^D			Agency
Real Estate Research and Education Fund	849 ^D	Special Revenue		
Real Estate License Administration Fund	850 ^D	Special Revenue		
Domestic Violence Shelter and Service Fund	865 ^D	Special Revenue		
Municipal Automobile Renting Tax Fund	868 ^D			Agency
County Automobile Renting Tax Fund	869 ^D			Agency
Traffic and Criminal Conviction Surcharge Fund	879 ^D	Special Revenue		
Sheffield February 1982 Agreed Order Fund	882 ^D	Special Revenue		
Design Professional Administration and Investigation Fund	888 ^D	Special Revenue		
Petroleum Violation Fund	900 ^D	Special Revenue		
State Construction Account Fund	902 ^D	Special Revenue		
Health Insurance Reserve Fund	907 ^D		Internal Service	
Replacement Vehicle Tax-Municipal Trust Fund	917 ^D			Agency
Violent Crime Victims Assistance Fund	929 ^D	Special Revenue		
State Treasurer Court Ordered Escrow Fund	932 ^D	Special Revenue		
Child Abuse Prevention Fund	934 ^D	Special Revenue		
Rail Freight Loan Repayment Fund	936 ^D	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

370 ^Y	Treasurer	(PG)	(Continued)		
	Hearing Instrument Dispenser Examining and Disciplinary Fund	938 ^D	Special Revenue		
	Self-Insurers' Security Fund	940 ^D		Enterprise	
	Radioactive Waste Facility Development and Operation Fund	942 ^D	Special Revenue		
	Radioactive Waste Facility Closure and Compensation Fund	943 ^D	Special Revenue		
	State Migratory Waterfowl Stamp Fund	953 ^D	Special Revenue		
	Illinois State Podiatric Disciplinary Fund	954 ^D	Special Revenue		
	Build Illinois Fund	960 ^D	Special Revenue		
	Build Illinois Bond Retirement and Interest Fund	970 ^D	Debt Service		
	Build Illinois Bond Fund	971 ^D	Capital Projects		
	Build Illinois Capital Revolving Loan Fund	973 ^D	Special Revenue		
	Illinois Equity Fund	974 ^D	Special Revenue		
	Large Business Attraction Fund	975 ^D	Special Revenue		
	Deferred Lottery Prize Winners Trust Fund	978 ^D			Investment Trust
	Illinois Beach Marina Fund	982 ^D	Special Revenue		
	Public Infrastructure Construction Loan Revolving Fund	993 ^D	Special Revenue		
	Illinois Agricultural Loan Guarantee Fund	994 ^D		Enterprise	
	Educational Labor Relations Board Fair Share Trust Fund	996 ^D			Agency
	Public Treasurers' External Investment Pool Fund	1111			Investment Trust

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

370	Treasurer	(PG) (Continued)			
	Pilot Mortgage Local Fund	1267	General		
	Treasurer's Securities in Safekeeping Fund	1333			Agency
	Home Loan Collateral Fund	1370	Special Revenue		
	College Savings Pool Fund	1668			Investment Trust
371	Community Development Finance Corporation	(CU)			
	Community Development Finance Corporation Fund	1300		Enterprise	

Departments

402	Aging	(PG)			
	General Revenue Fund	1	General		
	Services for Older Americans Fund	618	Special Revenue		
	Tobacco Settlement Recovery Fund	733	Special Revenue		
	Department on Aging State Projects Fund	830	Special Revenue		
406	Agriculture	(PG)			
	General Revenue Fund	1	General		
	Illinois Department of Agriculture Laboratory Services Revolving Fund	24	Special Revenue		
	Agricultural Premium Fund	45	Special Revenue		
	DuQuoin State Fair Harness Racing Trust Fund	98	Special Revenue		
	Capital Development Fund	141	Capital Projects		
	Agrichemical Incident Response Trust Fund	153	Special Revenue		
	Weights and Measures Fund	163	Special Revenue		
	Fair and Exposition Fund	245	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

406 Agriculture (PG) (Continued)

Motor Fuel and Petroleum Standards Fund	289	Special Revenue			
Fertilizer Control Fund	290	Special Revenue			
Used Tire Management Fund	294	Special Revenue			
Feed Control Fund	369	Special Revenue			
Livestock Management Facilities Fund	430	Special Revenue			
Illinois State Fair Fund	438	Special Revenue			
Agricultural Marketing Services Fund	439	Special Revenue			
Agricultural Master Fund	440	Special Revenue			
Wholesome Meat Fund	476	Special Revenue			
Pesticide Control Fund	576	Special Revenue			
Illinois Rural Rehabilitation Fund	595	Special Revenue			
State Cooperative Extension Service Trust Fund	602				Agency
Conservation 2000 Fund	608	General			
Conservation 2000 Projects Fund	609	Capital Projects			
Illinois Racing Quarterhorse Breeders Fund	631	Special Revenue			
Illinois Aquaculture Development Fund	634	General			
Watershed Park Fund	651	Special Revenue			
Agriculture Pesticide Control Act Fund	689	Special Revenue			
Illinois Standardbred Breeders Fund	708	Special Revenue			
Illinois Thoroughbred Breeders Fund	709	Special Revenue			
Agriculture Federal Projects Fund	826	Special Revenue			
State Fair Promotional Activities Fund	835	Special Revenue			
Centennial Farm Signs Fund	1112	Special Revenue			

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

406 Agriculture (PG) (Continued)

Illinois Colt Stakes/Championship Purse Fund	1113	Special Revenue		
Agricultural Products Promotional Fund	1114	Special Revenue		
Surety Bond Fund	1115			Agency
Grain Indemnity Trust Fund	1116			Agency
Carcass Evaluation Fund	1218	Special Revenue		
European Office Fund	1232	Special Revenue		
Hong Kong Office Fund	1233	Special Revenue		
Ask Illinois First Fund	1234	Special Revenue		
Canadian Office Fund	1270	Special Revenue		
Illinois Agriculture Youth Insititute Fund	1285	Special Revenue		
White Experimental Farm Fund Fund	1335	Special Revenue		
Agricultural Surveys Fund	1340	Special Revenue		
State Fair Promotional Activities Fund	1350	Special Revenue		
Zell Farm Fund	1351	Special Revenue		

407 ^A Illinois Grain Insurance Corporation (PG)

Illinois Grain Insurance Fund	1205	Special Revenue		
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416 ^A Central Management Services (PG)

General Revenue Fund	1	General		
Road Fund	11	Special Revenue		
Local Government Health Insurance Reserve Fund	193			Enterprise
Flexible Spending Account Fund	202			Agency
Teacher Health Insurance Security Fund	203			Enterprise

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

416^A Central Management Services (PG) (Continued)

State Police Vehicle Fund	246 ^l	Special Revenue			
State Garage Revolving Fund	303			Internal Service	
Statistical Services Revolving Fund	304			Internal Service	
Paper and Printing Revolving Fund	308			Internal Service	
Communications Revolving Fund	312			Internal Service	
Facilities Management Revolving Fund	314	Special Revenue			
Workers' Compensation Revolving Fund	332	Special Revenue			
Minority and Female Business Enterprise Fund	352	Special Revenue			
Group Insurance Premium Fund	457				Agency
Community College Health Insurance Security Fund	577			Enterprise	
Wireless Service Emergency Fund	612	Special Revenue			
Wireless Carrier Reimbursement Fund	613	Special Revenue			
State Employees' Deferred Compensation Plan Fund	755				Pension Trust
State Surplus Property Revolving Fund	903	Special Revenue			
Health Insurance Reserve Fund	907			Internal Service	
Special Events Revolving Fund	989	Special Revenue			
ESCO COP Debt Service Fund	1255	Debt Service			
ESCO COP Capital Projects Fund	1315	Capital Projects			
DPA COP Capital Project Fund	1327	Capital Projects			
DPA COP Debt Service Fund	1328	Debt Service			

418^A Children and Family Services (PG)

General Revenue Fund	1	General			
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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

418^A Children and Family Services (PG) (Continued)

DCFS Training Fund	94	Special Revenue		
DCFS Childrens' Services Fund	220	Special Revenue		
Child Sexual Abuse Fund	383	Special Revenue		
DCFS Federal Projects Fund	566	Special Revenue		
DCFS Special Purpose Fund	582	Special Revenue		
DCFS Refugee Assistance Fund	684	Special Revenue		
Child Abuse Prevention Fund	934	Special Revenue		
Katherine F. Schaffner Bequest Fund	1117			Private Purpose Trust
Bail Bond Funds Fund	1119	Special Revenue		
Children and Family Benefit Fund	1121	Special Revenue		
Children's Trust Funds Fund	1122			Agency
General Purpose Fund	1123	Special Revenue		
Eloise Young Memorial Trust Fund	1124			Private Purpose Trust
Herrick House Children's Center Bequest Fund	1207			Private Purpose Trust
Family Reunification Fund	1226	Special Revenue		
Rockford Region Special Needs Fund	1237	Special Revenue		

420 Commerce and Community Affairs (PG)

General Revenue Fund	1	General		
Keep Illinois Beautiful Fund	17	Special Revenue		
Economic Research and Information Fund	23	Special Revenue		
Agricultural Premium Fund	45	Special Revenue		
Solid Waste Management Fund	78	Special Revenue		
Exxon Oil Overcharge Settlement Fund	79 ^Z	Special Revenue		

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Departments (Continued)

420 Commerce and Community Affairs (PG) (Continued)

Illinois Civic Center Bond Retirement and Interest Fund	105	Debt Service
New Technology Recovery Fund	126	Special Revenue
Capital Development Fund	141	Capital Projects
Solid Waste Management Revolving Loan Fund	171	Special Revenue
Tourism Attraction Development Matching Grant Fund	234	Special Revenue
Rural Diversification Revolving Fund	235	Special Revenue
Used Tire Management Fund	294	Special Revenue
Small Business Environmental Assistance Fund	387	Special Revenue
Urban Planning Assistance Fund	404	Special Revenue
Alternative Fuels Fund	422	Special Revenue
Grape and Wine Resource Council Fund	530	Special Revenue
Supplemental Low Income Energy Assistance Fund	550	Special Revenue
Workforce Development Fund	552	Special Revenue
Illinois Civic Center Bond Fund	556	Capital Projects
Renewable Energy Resources Trust Fund	564	Special Revenue
Energy Efficiency Trust Fund	571	Special Revenue
Energy Assistance Contribution Fund	610	Special Revenue
Fund For Illinois' Future	611	Special Revenue
Internation Tourism Fund	621	Special Revenue
Local Government Affairs Federal Trust Fund	636	Special Revenue

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

420 Commerce and Community Affairs (PG) (Continued)

Coal Development Fund	653	Capital Projects
Federal Industrial Services Fund	726	Special Revenue
Tobacco Settlement Recovery Fund	733	Special Revenue
Energy Administration Fund	737	Special Revenue
Energy Efficiency Investment Fund	747	Special Revenue
Corporate Headquarters Relocation Assistance Fund	761	Special Revenue
Tourism Promotion Fund	763	Special Revenue
Digital Divide Elimination Fund	770	Special Revenue
Institute of Natural Resources Federal Project Grant Fund	820	Special Revenue
Institute of Natural Resources Special Projects Fund	834	Special Revenue
Federal Moderate Rehabilitation Housing Fund	851	Special Revenue
Federal Energy Fund	859	Special Revenue
Low Income Home Energy Assistance Block Grant Fund	870	Special Revenue
Community Services Block Grant Fund	871	Special Revenue
Community Development/Small Cities Block Grant Fund	875	Special Revenue
Intra-Agency Services Fund	883	Special Revenue
Petroleum Violation Fund	900	Special Revenue
Job Training Partnership Fund	913	Special Revenue
Coal Technology Development Assistance Fund	925	Special Revenue
Technology Innovation and Commercialization Fund	955	Special Revenue

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

420 Commerce and Community Affairs (PG) (Continued)

Local Tourism Fund	969	Special Revenue
Build Illinois Bond Fund	971	Capital Projects
Build Illinois Purposes Fund	972	Special Revenue
Build Illinois Capital Revolving Loan Fund	973	Special Revenue
Illinois Equity Fund	974	Special Revenue
Large Business Attraction Fund	975	Special Revenue
International and Promotional Fund	984	Special Revenue
Public Infrastructure Construction Loan Revolving Fund	993	Special Revenue
Civic Center Bond Trustee Account Fund	1230 ^E	Debt Service

422 Natural Resources (PG)

General Revenue Fund	1	General
State Boating Act Fund	39	Special Revenue
State Parks Fund	40	Special Revenue
Wildlife and Fish Fund	41	Special Revenue
Salmon Fund	42	Special Revenue
Natural Heritage Endowment Trust Fund	69	Permanent Trust
Mines and Minerals UIC Fund	77	Special Revenue
Forest Reserve Fund	86	
General Obligation Bond Retirement and Interest Fund	101	Debt Service
Toxic Pollution Prevention Fund	111	Special Revenue
Plugging and Restoration Fund	137	Special Revenue
Capital Development Fund	141	Capital Projects

Agency

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments

(Continued)

422 Natural Resource

(PG) (Continued)

Explosives Regulatory Fund	145	Special Revenue		
Aggregate Operations Regulatory Fund	146	Special Revenue		
Coal Mining Regulatory Fund	147	Special Revenue		
Natural Resources Fund	158	Special Revenue		
Patent and Copyright Fund	247	Special Revenue		
Blue Waters Ditch Flood Control Project Fund	252			Agency
Abandoned Mined Land Reclamation Set-Aside Fund	257	Special Revenue		
Fish and Wildlife Endowment Fund	260	Special Revenue		
Underground Resource Conservation Enforcement Trust Fund	261	Special Revenue		
State Furbearer Fund	293	Special Revenue		
Used Tire Management Fund	294	Special Revenue		
Natural Areas Acquisition Fund	298	Special Revenue		
Open Space Lands Acquisition and Development Fund	299	Special Revenue		
State Pheasant Fund	353	Special Revenue		
Natural Heritage Fund	375	Special Revenue		
Illinois Habitat Endowment Trust Fund	390	Special Revenue		
Illinois Habitat Fund	391	Special Revenue		
Flood Control Land Lease Fund	443			Agency
Land and Water Recreation Fund	465	Special Revenue		
Petroleum Resources Revolving Fund	573	Special Revenue		
Off Highway Vehicle Trails Fund	574	Special Revenue		
Conservation 2000 Fund	608	General		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

422 Natural Resources (PG) (Continued)

Conservation 2000 Projects Fund	609	Capital Projects
Fund For Illinois' Future	611	Special Revenue
Federal Title IV Fire Protection Assistance Fund	670	Special Revenue
Federal Surface Mining Control and Reclamation Fund	765	Special Revenue
Restoration Trust Fund	831	Special Revenue
Hazardous Waste Research Fund	840	Special Revenue
National Flood Insurance Program Fund	855	Special Revenue
Land Reclamation Fund	858	Special Revenue
Snowmobile Trail Establishment Fund	866	Special Revenue
Drug Traffic Prevention Fund	878 ¹	Special Revenue
DNR Special Projects Fund	884	Special Revenue
DNR Federal Projects Fund	894	Special Revenue
Illinois Forestry Development Fund	905	Special Revenue
Illinois Wildlife Preservation Fund	909	Special Revenue
Natural Resources Information Fund	914	Special Revenue
J. J. Wolf Memorial for Conservation Investigation Fund	931	Special Revenue
State Migratory Waterfowl Stamp Fund	953	Special Revenue
Park and Conservation Fund	962	Special Revenue
Build Illinois Bond Fund	971	Capital Projects
Build Illinois Purposes Fund	972	Special Revenue
Illinois Beach Marina Fund	982	Special Revenue
Abandoned Mined Lands Reclamation Council Federal Trust Fund	991	Special Revenue

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

422	Natural Resources	(PG)	(Continued)		
	Investigative Cash Fund	1204	^E	Special Revenue	
	Mines and Minerals Securities Trust Fund	1332			Agency
423	Illinois Conservation Foundation	(CU)			
	Illinois Conservation Foundation Fund	1313		Special Revenue	
426	Corrections	(PG)			
	General Revenue Fund	1		General	
	Working Capital Revolving Fund	301	^X		Internal Service
	Department of Corrections Reimbursement Fund	523		Special Revenue	
	DOC Commissary Funds Fund	1127		Special Revenue	
	DOC Resident's and Employee's Benefit Fund	1129		Special Revenue	
	DOC Resident's Trust Fund	1131			Agency
427	Employment Security	(PG)			
	General Revenue Fund	1		General	
	Road Fund	11		Special Revenue	
	Title III Social Security and Employment Service Fund	52		Special Revenue	
	Unemployment Compensation Special Administration Fund	55		Special Revenue	
	State Employees Unemployment Benefit Fund	56	^E		Enterprise
	Employment Security Administration Fund	116		Special Revenue	
	IMSA Income Fund	768	^V	Special Revenue	
	Special Programs Fund	1136		Special Revenue	

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

427 ^Y	Employment Security	(PG)	(Continued)		
	Unemployment Compensation Trust Fund	1138		Enterprise	
438	Financial Institutions	(PG)			
	Financial Institution Fund	21	Special Revenue		
	State Pensions Fund	54	Special Revenue		
	Credit Union Fund	243	Special Revenue		
	Depository Fund	1132			Agency
	Liquidated Currency Exchange Fund	1133			Agency
442	Human Rights	(PG)			
	General Revenue Fund	1	General		
	Special Projects Division Fund	607	Special Revenue		
444 ^A	Human Services	(PG)			
	General Revenue Fund	1	General		
	Prevention and Treatment of Alcoholism and Substance Abuse Block Grant Fund	13	Special Revenue		
	Group Home Loan Revolving Fund	25	Special Revenue		
	Illinois Veterans Rehabilitation Fund	36	Special Revenue		
	Mental Health Fund	50	Special Revenue		
	Vocational Rehabilitation Fund	81	Special Revenue		
	Assistance to the Homeless Fund	100	Special Revenue		
	Hansen-Therkelsen Memorial Deaf Student College Fund	123			Private Purpose Trust
	Youth Alcoholism and Substance Abuse Prevention Fund	128	Special Revenue		
	Self-Sufficiency Trust Fund	210			Private Purpose Trust
	DCFS Childrens' Services Fund	220 ^Q	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

444^A Human Services (PG) (Continued)

Mental Health Accounts Receivable Trust Fund	223	Special Revenue
Drunk and Drugged Driving Prevention Fund	276	Special Revenue
Community MH/DD Services Provider Participation Fee Fund	325	General
Federal National Community Services Fund	343	Special Revenue
Care Provider For Persons With Developmental Disabilities Fund	344	General
Employment and Training Fund	347	Special Revenue
Drug Treatment Fund	368	Special Revenue
Sexual Assault Services Fund	389	Special Revenue
DHS Special Purposes Trust Fund	408	Special Revenue
DHS/ State Projects Fund	448	Special Revenue
Old Age Survivors Insurance Fund	495	Special Revenue
Early Intervention Services Revolving Fund	502	Special Revenue
Domestic Violence Abuser Services Fund	528	Special Revenue
American Diabetes Association Fund	531	Special Revenue
Mental Health Research Fund	532	Special Revenue
Childrens' Cancer Fund	533	Special Revenue
Electronic Benefits Transfers Fund	540	
DHS Federal Projects Fund	592	Special Revenue
Multiple Sclerosis Assistance Fund	604	Special Revenue
State Projects Fund	642	Special Revenue

Agency

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

444^A Human Services (PG) (Continued)

Alcoholism and Substance Abuse Fund	646	Special Revenue		
Illinois Equal Justice Fund	671	Special Revenue		
Homeless Prevention Fund	672	Special Revenue		
DHS Private Resources Fund	690	Special Revenue		
USDA Women, Infants and Children Fund	700	Special Revenue		
Community Mental Health Medical Fund	718	Special Revenue		
Tobacco Settlement Recovery Fund	733	Special Revenue		
Local Initiative Fund	762	Special Revenue		
Rehabilitation Services Elementary and Secondary Education Act Fund	798	Special Revenue		
Domestic Violence Shelter and Service Fund	865	Special Revenue		
Maternal and Child Health Services Block Grant Fund	872	Special Revenue		
Preventive Health and Health Services Block Grant Fund	873	Special Revenue		
Community Mental Health Services Block Grant Fund	876	Special Revenue		
Youth Drug Abuse Prevention Fund	910	Special Revenue		
Juvenile Justice Trust Fund	911	Special Revenue		
DHS Recoveries Trust Fund	921			Agency
Social Services Block Grant Fund	935			Agency
DHS Other Special Trusts Fund	1139	Special Revenue		
DHS Commissary Funds Fund	1140	Special Revenue		
DHS Resident's Trust Fund	1143			Agency

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

444^A Human Services (PG) (Continued)

DHS Rehabilitation Fund	1144	Special Revenue		
DHS/DORS Agency Fund	1147			Agency
DHS/DORS Special Revenue Fund	1149	Special Revenue		
DHS/DORS Permanent Trust Fund	1150	Permanent Trust		
Living Skills Fund	1214 ^E	General		
Food Stamp and Commodity Fund	1245	Special Revenue		
Patient Travel Trust Fund	1247 ^E	General		
WIC Redemption Fund	1271	Special Revenue		
Burr Bequest Fund	1272	Permanent Trust		
Protective Payee Fund	1304 ^E	General		
ICRE-R School Store Fund	1362	Special Revenue		
DHS Recoveries Trust Fund- Administrative	1921	Special Revenue		

446 Insurance (PG)

General Revenue Fund	1	General		
Fire Prevention Fund	47	Special Revenue		
Insurance Premium Tax Refund Fund	378	Special Revenue		
Senior Health Insurance Program Fund	396	Special Revenue		
Protest Fund	401			Agency
Public Pension Regulation Trust Fund	546	Special Revenue		
Department of Insurance Federal Trust Fund	673	Special Revenue		
Group Self-Insurers Workers Compensation Fund	739	Special Revenue		
Insurance Producers' Administration Fund	922	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

446 Insurance (PG) (Continued)

Insurance Financial Regulation Fund	997	Special Revenue		
Security Deposit Fund	1109			Agency
Office of the Special Deputy Receiver Fund	1134			Agency

452 Labor (PG)

General Revenue Fund	1	General		
Department of Labor Special State Trust Fund	251			Agency
Child Labor Enforcement Trust Fund	357	Special Revenue		
Department of Labor Federal Trust Fund	724	Special Revenue		

458^A Lottery (PG)

Common School Fund	412	General		
State Lottery Fund	711		Enterprise	
Deferred Lottery Prize Winners Trust Fund	978			Investment Trust
Lottery Prize Payment Fund	1279 ^E		Enterprise	
Lottery Agent Security Deposits Fund	1309			Agency

466 Military Affairs (PG)

General Revenue Fund	1	General		
Military Affairs Trust Fund	43	Special Revenue		
Federal Support Agreement Revolving Fund	333	Special Revenue		
Armory Rental Fund	416	Special Revenue		
Illinois Military Family Relief Fund	725	Special Revenue		
Illinois National Guard Armory Construction Fund	927	Capital Projects		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

466	Military Affairs	(PG) (Continued)			
	Lincoln's Challenge Stipend Payments Fund	1336	Special Revenue		
473	Nuclear Safety	(PG)			
	General Revenue Fund	1	General		
	Radiation Protection Fund	67	Special Revenue		
	Indoor Radon Mitigation Fund	191	Special Revenue		
	By-product Material Safety Fund	393 ^Z	Special Revenue		
	Nuclear Safety Emergency Preparedness Fund	796	Special Revenue		
	Sheffield February 1982 Agreed Order Fund	882	Special Revenue		
	Radioactive Waste Facility Development and Operation Fund	942	Special Revenue		
	Radioactive Waste Facility Closure and Compensation Fund	943	Special Revenue		
475	Professional Regulations	(PG)			
	General Revenue Fund	1	General		
	General Professions Dedicated Fund	22	Special Revenue		
	Illinois State Pharmacy Disciplinary Fund	57	Special Revenue		
	Illinois State Medical Disciplinary Fund	93	Special Revenue		
	Registered CPA Administration and Disciplinary Fund	151	Special Revenue		
	Professional Regulation Evidence Fund	192	Special Revenue		
	Professions Indirect Cost Fund	218	Special Revenue		
	Nurse Dedicated and Professional Fund	258	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

475 Professional Regulations (PG) (Continued)

Optometric Licensing and Disciplinary Committee Fund	259	Special Revenue	
Paper and Printing Revolving Fund	308 ^H		Internal Service
Illinois State Dental Disciplinary Fund	823	Special Revenue	
Design Professional Administration and Investigation Fund	888	Special Revenue	
Hearing Instrument Dispenser Examining and Disciplinary Fund	938	Special Revenue	
Illinois State Podiatric Disciplinary Fund	954	Special Revenue	
Official Advance Fund	1249	Special Revenue	

478^A Public Aid (PG)

General Revenue Fund	1	General	
University of Illinois Hospital Services Fund	136	General	
County Hospital Services Fund	329	General	
Provider Inquiry Trust Fund	341	Special Revenue	
Care Provider For Persons With Developmental Disabilities Fund	344	General	
Long-Term Care Provider Fund	345	General	
Special Education Medicaid Matching Fund	355	Special Revenue	
Trauma Center Fund	397	Special Revenue	
Protest Fund	401		Agency
Public Assistance Recoveries Trust Fund	421		Agency
Medical Research and Development Fund	486	Special Revenue	
Post-Tertiary Clinical Services Fund	487	Special Revenue	

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

478^A Public Aid (PG) (Continued)

Early Intervention Services Revolving Fund	502 ^S	Special Revenue		
Juvenile Rehabilitation Services Medicaid Matching Fund	575	General		
Community Mental Health Medical Fund	718 ^S	Special Revenue		
Family Care Fund	720	Special Revenue		
Drug Rebate Fund	728	General		
Tobacco Settlement Recovery Fund	733	Special Revenue		
Independent Academic Medical Center Fund	735	Special Revenue		
Medicaid Buy-In Program Revolving Fund	740	General		
Child Support Administration Fund	757	Special Revenue		
DPA Special Purpose Trust Fund	808	Special Revenue		
Child Support Enforcement Trust Fund-Administrative	957			Agency
Public Assistance Emergency Revolving Fund	1146 ^E	General		
Public Assistance Recoveries Trust Fund	1421	Special Revenue		
Child Support Enforcement Trust Fund-PY Lapse	1857	Special Revenue		
Child Support Enforcement Trust-SDU Fund	2957			Agency

482 Public Health (PG)

General Revenue Fund	1	General		
Food and Drug Safety Fund	14	Special Revenue		
Penny Severns Breast and Cervical Cancer Research Fund	15	Special Revenue		

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Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

482 Public Health (PG) (Continued)

Rural/Downstate Health Access Fund	48	Special Revenue
Alzheimer's Disease Research Fund	60	Special Revenue
Public Health Services Fund	63	Special Revenue
Community Health Center Care Fund	113	Special Revenue
Facility Licensing Fund	118	Special Revenue
Illinois School Asbestos Abatement Fund	175	Special Revenue
Illinois Health Care Cost Containment Special Studies Fund	209	Special Revenue
Illinois Health Facilities Planning Fund	238	Special Revenue
Public Health Water Permit Fund	256	Special Revenue
Nurse Dedicated and Professional Fund	258	Special Revenue
Long-Term Care Monitor/Receiver Fund	285	Special Revenue
Used Tire Management Fund	294	Special Revenue
Public Health Services Revolving Fund	340	Special Revenue
Lead Poisoning, Screening, Prevention and Abatement Fund	360	Special Revenue
Tanning Facility Permit Fund	370	Special Revenue
Plumbing Licensure and Program Fund	372	Special Revenue
Regulatory Evaluation and Basic Enforcement Fund	388	Special Revenue
Trauma Center Fund	397	Special Revenue
EMS Assistance Fund	398	Special Revenue
Health Facility Plan Review Fund	524	Special Revenue
Pesticide Control Fund	576	Special Revenue
Prostate Cancer Research Fund	626	Special Revenue

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

482 Public Health (PG) (Continued)

Death Certificate Surcharge Fund	635	Special Revenue			
Illinois Adoption Registry and Medical Information Exchange Fund	638	Special Revenue			
Assisted Living and Shared Housing Regulatory Fund	702	Special Revenue			
Post Transplant Maintenance Fund	712	Special Revenue			
Tobacco Settlement Recovery Fund	733	Special Revenue			
Public Health Federal Projects Fund	838	Special Revenue			
Maternal and Child Health Services Block Grant Fund	872	Special Revenue			
Preventive Health and Health Services Block Grant Fund	873	Special Revenue			
Public Health Special State Projects Fund	896	Special Revenue			
Metabolic Screening and Treatment Fund	920	Special Revenue			
Hearing Instrument Dispenser Examining and Disciplinary Fund	938	Special Revenue			
Illinois State Podiatric Disciplinary Fund	954	Special Revenue			
Vital Records Refund Account Fund	1322				Agency

492^A Revenue (PG)

General Revenue Fund	1	General
General Revenue Common School Special Account	5	General
Education Assistance Fund	7	General
Motor Fuel Tax Fund	12	Special Revenue
Transportation Regulatory Fund	18 ^R	Special Revenue
Mental Health Fund	50 ^S	Special Revenue

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Departments (Continued)

492^A Revenue (PG) (Continued)

Public Utility Fund	59	Special Revenue		
Underground Storage Tank Fund	72	Special Revenue		
County Water Commission Tax Fund	84			Agency
Illinois Gaming Law Enforcement Fund	85	Special Revenue		
Non-Home Rule Municipal Retailers' Occupation Tax Fund	88			Agency
Home Rule Municipal Soft Drink Retailers' Occupation Tax Fund	97			Agency
Metropolitan Fair and Exposition Authority Reconstruction Fund	99	Special Revenue		
State Gaming Fund	129	Special Revenue		
Home Rule Municipal Retailers Occupation Tax Fund	138			Agency
Home Rule County Retailers Occupation Tax Fund	139			Agency
State and Local Sales Tax Reform Fund	186	Special Revenue		
RTA Occupation and Use Tax Replacement Fund	187	Special Revenue		
County and Mass Transit District Fund	188	Special Revenue		
Local Government Tax Fund	189	Special Revenue		
County Option Motor Fuel Tax Fund	190			Agency
County Public Safety Retailers' Occupation Fund	219			Agency
Illinois Sports Facilities Fund	225	Special Revenue		
Sports Facilities Tax Trust Fund	229			Agency
Income Tax Refund Fund	278	General		
Illinois Tax Increment Fund	281	Special Revenue		

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Departments (Continued)

492^A Revenue (PG) (Continued)

Illinois Affordable Housing Trust Fund	286 ^W	Special Revenue		
Used Tire Management Fund	294	Special Revenue		
Natural Areas Acquisition Fund	298	Special Revenue		
Open Space Lands Acquisition and Development Fund	299	Special Revenue		
Metropolitan Pier and Exposition Authority Trust Fund	337			Agency
Federal Home Investment Trust Fund	338 ^W	Special Revenue		
Long-Term Care Provider Fund	345 ^N	General		
Nursing Home Grant Assistance Fund	348	Special Revenue		
McCormick Place Expansion Project Fund	377 ^F	Special Revenue		
Tax Compliance and Administration Fund	384	Special Revenue		
Protest Fund	401			Agency
Common School Fund	412	General		
Illinois Tourism Tax Fund	452			Agency
Local Government Distributive Fund	515	Special Revenue		
Drycleaner Environmental Response Trust Fund	548	Special Revenue		
Supplemental Low Income Energy Assistance Fund	550	Special Revenue		
Do-It-Yourself School Funding Fund	563	Special Revenue		
Renewable Energy Resources Trust Fund	564	Special Revenue		
School Infrastructure Fund	568	Special Revenue		
Energy Efficiency Trust Fund	571 ^P	Special Revenue		
Petroleum Resources Revolving Fund	573	Special Revenue		

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Departments (Continued)

492^A Revenue (PG) (Continued)

Tax Suspense Trust Fund	583				Agency
Internation Tourism Fund	621	Special Revenue			
Horse Racing Fund	632 ^U	Special Revenue			
Municipal Economic Development Fund	650	Special Revenue			
Homeowners' Tax Relief Fund	683	General			
Metro-East Park and Recreation Fund	717				Agency
Municipal Telecommunications Fund	719	Special Revenue			
Tobacco Settlement Recovery Fund	733	Special Revenue			
RTA Public Transportation Tax Fund	741				Agency
Statewide Economic Development Fund	743	Special Revenue			
Child Support Administration Fund	757 ^N	Special Revenue			
Personal Property Tax Replacement Fund	802	Special Revenue			
RTA Sales Tax Trust Fund	812				Agency
Metro-East Mass Transit District Tax Fund	841				Agency
Tennessee Valley Authority Local Trust Fund	861				Agency
Municipal Automobile Renting Tax Fund	868				Agency
County Automobile Renting Tax Fund	869				Agency
County Vehicle Replacement Fund	916				Agency
Replacement Vehicle Tax-Municipal Trust Fund	917				Agency
Coal Technology Development Assistance Fund	925 ^P	Special Revenue			

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Departments (Continued)

492^A Revenue (PG) (Continued)

Senior Citizens' Real Estate Deferred Tax Revolving Fund	930	Special Revenue		
State Treasurer Court Ordered Escrow Fund	932	Special Revenue		
Child Support Enforcement Trust Fund-Administrative	957 ^N			Agency
Build Illinois Fund	960	Special Revenue		
Local Tourism Fund	969	Special Revenue		
Surety Bond Fund	1151			Agency
Illinois Affordable Housing Trust Fund-State Portion	1286	Special Revenue		
Long-Term Care Fund Clearing Account	1345			Agency

493 State Police (PG)

General Revenue Fund	1	General		
Road Fund	11	Special Revenue		
Wildlife and Fish Fund	41 ^G	Special Revenue		
Firearm Owner's Notification Fund	71	Special Revenue		
Capital Development Fund	141	Capital Projects		
State Crime Laboratory Fund	152	Special Revenue		
State Crime Laboratory DUI Fund	222	Special Revenue		
Medicaid Fraud and Abuse Prevention Fund	237	Special Revenue		
State Police Vehicle Fund	246	Special Revenue		
State Police Motor Vehicle Theft Prevention Trust Fund	376	Special Revenue		
Illinois State Toll Highway Revenue Fund	455 ^O			Enterprise

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Departments (Continued)

493 State Police (PG) (Continued)

Gang Crime Witness Protection Fund	503	Special Revenue		
State Asset Forfeiture Fund	514	Special Revenue		
Federal Asset Forfeiture Fund	520	Special Revenue		
Sex Offender Registration Fund	535	Special Revenue		
LEADS Maintenance Fund	536	Special Revenue		
State Offender DNA Identification System Fund	537	Special Revenue		
State Police Wireless Service Fund	637	Special Revenue		
Motor Carrier Safety Inspection Fund	649	Special Revenue		
State Police Whistleblower Reward and Protection Fund	705	Special Revenue		
Drug Traffic Prevention Fund	878	Special Revenue		
Illinois State Police Federal Projects Fund	904	Special Revenue		
State Police Services Fund	906	Special Revenue		
Missing and Exploited Children Trust Fund	986	Special Revenue		
Special Advance Fund	1199	General		
Seized Fund	1241			Agency
Forfeiture Fund	1242	Special Revenue		

494^A Transportation (PG)

General Revenue Fund	1	General		
Road Fund	11	Special Revenue		
Motor Fuel Tax Fund	12	Special Revenue		
Grade Crossing Protection Fund	19	Special Revenue		
Aeronautics Fund	46	Special Revenue		
Federal/Local Airport Fund	95	Special Revenue		

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Departments (Continued)

494^A Transportation (PG) (Continued)

General Obligation Bond Retirement and Interest Fund	101	Debt Service		
Capital Development Fund	141	Capital Projects		
State Rail Freight Loan Repayment Fund	265	Special Revenue		
Air Transportation Revolving Fund	309			Internal Service
Motor Fuel Tax-Counties Fund	413	Special Revenue		
Motor Fuel Tax-Municipalities Fund	414	Special Revenue		
Motor Fuel Tax-Townships and Road District Fund	415	Special Revenue		
Federal High Speed Rail Trust Fund	433	Special Revenue		
Transportation Bond Series A Fund	553	Capital Projects		
Transportation Bond Series B Fund	554	Capital Projects		
Transportation Safety Highway Hire-back Fund	589	Special Revenue		
Fund For Illinois' Future	611	Special Revenue		
Public Transportation Fund	627	Special Revenue		
Downstate Public Transportation Fund	648	Special Revenue		
Airport Land Loan Revolving Fund	669	Special Revenue		
Metro-East Public Transportation Fund	794	Special Revenue		
Federal Mass Transit Trust Fund	853	Special Revenue		
Cycle Rider Safety Training Fund	863	Special Revenue		
State Construction Account Fund	902	Special Revenue		
State Treasurer Court Ordered Escrow Fund	932	Special Revenue		
Rail Freight Loan Repayment Fund	936	Special Revenue		
Build Illinois Bond Fund	971	Capital Projects		

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Departments

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494	A	Transportation	(PG)	(Continued)		
		IDOT Capital Projects Fund	1494	Capital Projects		
		IDOT Debt Service Fund	2494	Debt Service		
497		Veterans' Affairs	(PG)			
		General Revenue Fund	1	General		
		Korean War Veterans National Museum and Library Fund	165	Special Revenue		
		LaSalle Veterans' Home Fund	272	Special Revenue		
		Anna Veterans' Home Fund	273	Special Revenue		
		G.I. Education Fund	447	Special Revenue		
		Quincy Veterans' Home Fund	619	Special Revenue		
		National World War II Memorial Fund	727	Special Revenue		
		Veterans Affairs Library Grant Fund	775	Special Revenue		
		Manteno Veterans' Home Fund	980	Special Revenue		
		Benefits Trust Fund-Quincy	1152	Special Revenue		
		Commissary Fund-Quincy	1153	Special Revenue		
		Protestant Chapel Fund-Quincy	1158	Special Revenue		
		St. Lawrence Chapel Fund-Quincy	1159	Special Revenue		
		Benefits Trust Fund-Manteno	1219	Special Revenue		
		Members Trust Fund-Manteno	1220			Agency
		Members Trust Fund-Quincy	1246			Agency
		Members Trust Fund-LaSalle	1260			Agency
		Benefits Trust Fund-LaSalle	1261	Special Revenue		
		Benefits Trust Fund-Anna	1339	Special Revenue		
		IHVA-Members Trust Fund	1348			Agency

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Agencies, Boards and Authorities

503	Illinois Arts Council	(PG)			
	General Revenue Fund	1	General		
	Illinois Arts Council Federal Grant Fund	657	Special Revenue		
	Illinois Arts Council Restricted Fund	1160 ^x	Special Revenue		
505	Office of Banks and Real Estate	(PG)			
	Savings and Residential Finance Regulatory Fund	244	Special Revenue		
	Appraisal Administration Fund	386	Special Revenue		
	Pawnbroker Regulation Fund	562	Special Revenue		
	Real Estate Recovery Fund	629	Special Revenue		
	Auction Regulation Administration Fund	641	Special Revenue		
	Auction Recovery Fund	643	Special Revenue		
	Home Inspector Administration Fund	746	Special Revenue		
	Real Estate Audit Fund	750	Special Revenue		
	Bank and Trust Company Fund	795		Enterprise	
	Real Estate Research and Education Fund	849	Special Revenue		
	Real Estate License Administration Fund	850	Special Revenue		
	Bank Examiner's Education Fund	1296	Special Revenue		
507	Bureau of the Budget	(PG)			
	General Revenue Fund	1	General		
	Capital Development Fund	141	Capital Projects		
	Federal Financing Cost Reimbursement Fund	212			Agency

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Agencies, Boards and Authorities (Continued)

507	Bureau of the Budget	(PG)	(Continued)		
	Build Illinois Bond Retirement and Interest Fund	970		Debt Service	
	Build Illinois Bond Fund	971		Capital Projects	
	Build Illinois Bond Trustee Account Fund	1231 ^E		Debt Service	
	Build Illinois Bond Trustee Account Fund	1231		Debt Service	
	Series FY95A COP Capital Projects Fund	1319		Capital Projects	
	Series FY95A COP Debt Service Fund	1320		Debt Service	
	Series FY96A COP Capital Projects Fund	1323		Capital Projects	
	Series FY96A COP Debt Service Fund	1324		Debt Service	
511^A	Capital Development Board	(PG)			
	General Revenue Fund	1		General	
	Capital Development Fund	141		Capital Projects	
	School Construction Fund	143		Capital Projects	
	Capital Development Board Revolving Fund	215		Special Revenue	
	Asbestos Abatement Fund	224		Special Revenue	
	School Infrastructure Fund	568		Special Revenue	
	Fund For Illinois' Future	611		Special Revenue	
	CDB Contributory Trust Fund	617		Capital Projects	
	Illinois Building Commission Revolving Fund	628		Special Revenue	
	Tobacco Settlement Recovery Fund	733		Special Revenue	
	Build Illinois Bond Fund	971		Capital Projects	

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Agencies, Boards and Authorities (Continued)

517	Civil Service Commission	(PG)	(Continued)		
	General Revenue Fund		1 ^F	General	
524	Illinois Commerce Commission	(PG)			
	General Revenue Fund		1	General	
	Transportation Regulatory Fund		18	Special Revenue	
	Public Utility Fund		59	Special Revenue	
	Illinois Underground Utility Facilities Damage Prevention Fund		127	Special Revenue	
	Digital Divide Elimination Infrastructure Fund		771	Special Revenue	
525	Drycleaner Environmental Response Council	(PG)			
	Drycleaner Environmental Response Trust Fund		548	Special Revenue	
526	Deaf and Hard of Hearing Commission	(PG)			
	General Revenue Fund		1 ^F	General	
527^A	Comprehensive Health Insurance Board	(CU)			
	Comprehensive Health Insurance Board Payroll Fund		177 ^E		Enterprise
	Comprehensive Health Insurance Fund		1250		Enterprise
528^C	Court of Claims	(PG)			
	General Revenue Fund		1 ^F	General	
	Road Fund		11 ^F	Special Revenue	
	Court of Claims Administrative and Grant Fund		434 ^F	Special Revenue	

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Agencies, Boards and Authorities (Continued)

529	East St. Louis Financial Advisory Authority	(CU)			
	General Revenue Fund	1 ^F	General		
	Corporate Savings Fund	1302	Special Revenue		
531	Environmental Protection Trust Fund Commission	(PG)			
	Environmental Protection Trust Fund	845 ^J	Special Revenue		
532	Environmental Protection Agency	(PG)			
	General Revenue Fund	1	General		
	Industrial Hygiene Regulatory and Enforcement Fund	49	Special Revenue		
	US Environmental Protection Fund	65	Special Revenue		
	Underground Storage Tank Fund	72	Special Revenue		
	EPA Special State Projects Trust Fund	74	Special Revenue		
	Solid Waste Management Fund	78	Special Revenue		
	Subtitle D Management Fund	89	Special Revenue		
	Clean Air Act (CAA) Permit Fund	91	Special Revenue		
	Capital Development Fund	141	Capital Projects		
	EPA Court Trust Fund	154			Private Purpose Trust
	Brownfields Redevelopment Fund	214	Special Revenue		
	Water Revolving Fund	270 ^X		Enterprise	
	Hazardous Waste Occupational Licensing Fund	282	Special Revenue		
	Community Water Supply Laboratory Fund	288	Special Revenue		
	Used Tire Management Fund	294	Special Revenue		
	Environmental Laboratory Certification Fund	336	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Agencies, Boards and Authorities (Continued)

**532 Environmental Protection (PG) (Continued)
Agency**

Alternative Fuels Fund	422	Special Revenue
Anti-Pollution Fund	551	Capital Projects
Conservation 2000 Fund	608	General
Fund For Illinois' Future	611	Special Revenue
Illinois Clean Water Fund	731	Special Revenue
Alternative Compliance Market Account Fund	738	Special Revenue
Oil Spill Response Fund	774	Special Revenue
Hazardous Waste Fund	828	Special Revenue
Hazardous Waste Research Fund	840	Special Revenue
Environmental Protection Trust Fund	845	Special Revenue
Environmental Protection Permit and Inspection Fund	944	Special Revenue
Landfill Closure and Post-Closure Fund	945	Special Revenue
Vehicle Inspection Fund	963	Special Revenue
Build Illinois Bond Fund	971	Capital Projects
EPA COP Capital Project Fund	1329	Capital Projects
EPA COP Debt Service Fund	1330	Debt Service

537^Y Guardianship and Advocacy Commission (PG)

General Revenue Fund	1	General
Guardianship and Advocacy Fund	297	Special Revenue
Wards Trust Fund	1162	Agency

538^A Illinois Farm Development Authority (CU)

General Revenue Fund	1 ^F	General
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Agencies, Boards and Authorities (Continued)

538	A	Illinois Farm Development Authority	(CU)	(Continued)		
		Illinois Farmer and Agri-Business Loan Guarantee Fund	205		Enterprise	
		Illinois Agricultural Loan Guarantee Fund	994		Enterprise	
		IFDA Operating Fund	1196		Enterprise	
539	A	Illinois Health Facilities Authority	(CU)			
		IHFA Operating Fund	1194		Enterprise	
540		Health Care Cost Containment Council	(PG)			
		General Revenue Fund	1	General		
		Illinois Health Care Cost Containment Special Studies Fund	209	Special Revenue		
541		Historic Preservation Agency	(PG)			
		General Revenue Fund	1	General		
		Capital Development Fund	141	Capital Projects		
		Illinois Historic Sites Fund	538	Special Revenue		
		Fund For Illinois' Future	611	Special Revenue		
		Presidential Library and Museum Operating Fund	776	Special Revenue		
		Illinois Historic Preservation Trust Fund	1331	Special Revenue		
542		Commission on Human Rights	(PG)			
		General Revenue Fund	1	General		
		SLIAG (State Legislation Impact Assistance Grant) Fund	351	Special Revenue		

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Agencies, Boards and Authorities (Continued)

546 Criminal Justice Information Authority (PG)

General Revenue Fund	1	General
Motor Vehicle Theft Prevention Fund	156	Special Revenue
Criminal Justice Information Projects Fund	335	Special Revenue
Criminal Justice Trust Fund	488	Special Revenue
Juvenile Accountability Incentive Block Grant Fund	581	Special Revenue
Criminal Justice Information Systems Trust Fund	886	Special Revenue

548 Educational Labor Relations Board (PG)

General Revenue Fund	1	General
Educational Labor Relations Board Fair Share Trust Fund	996	Agency

549^A Illinois Educational Facilities Authority (CU)

IEFA General Fund	1163	Enterprise
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550^A Illinois Development Finance Authority (CU)

Credit Enhancement Development Fund	255 ^Z	Special Revenue
IDFA General Operating Fund	1169	Enterprise
Illinois Venture Investment Fund	1201	Enterprise
Industrial Revenue Bond Insurance Fund	1203	Enterprise
EDA Title IX Restricted Revolving Loan Fund	1221	Enterprise
Employee Ownership Assistance Loan Fund	1227	Enterprise

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Agencies, Boards and Authorities (Continued)

**550^A Illinois Development Finance (CU) (Continued)
Authority**

Illinois Housing Partnership Program Fund	1229	Special Revenue		
Rural Development Revolving Loan Fund	1268		Enterprise	
SBA Microloan Relending Fund	1282		Enterprise	
Credit Enhancement Development Fund	1326		Enterprise	

**551^A Illinois Housing Development (CU)
Authority**

Illinois Affordable Housing Trust Fund	286	Special Revenue		
Federal Home Investment Trust Fund	338	Special Revenue		
Single Family Mortgage Purchase Program Fund	1107		Enterprise	
Administrative Fund	1164 ^E		Enterprise	
Mortgage Loan Program Fund	1165 ^E		Enterprise	
Affordable Housing Program Trust Fund	1308 ^E		Enterprise	

**553^B Illinois Municipal Retirement
Agency**

Illinois Municipal Retirement Fund	475 ^F			Agency
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**554^B Illinois Sports Facilities (Continued)
Authority**

Illinois Sports Facilities Fund	225 ^T	Special Revenue		
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555^A State Board of Investments (PG)

Illinois State Board of Investments Fund	529			Pension Trust
Illinois State Board of Investments Investment Fund	1305 ^E			Pension Trust

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Agencies, Boards and Authorities (Continued)

556	A Illinois Rural Bond Bank	(CU)			
	General Revenue Fund	1	General		
	Illinois Rural Bond Bank Trust Fund	119		Enterprise	
	Illinois Rural Bond Bank Special Reserve Fund	1258		Enterprise	
	Illinois Rural Bond Bank General Operating Fund	1259		Enterprise	
557	A Illinois State Toll Highway Authority	(CU)			
	Illinois State Toll Highway Construction Fund	450		Enterprise	
	Illinois State Toll Highway Revenue Fund	455		Enterprise	
	Debt Service Reserve Fund	1262		Enterprise	
	Debt Service Account Fund	1263		Enterprise	
	Construction Account Fund	1264		Enterprise	
	Capital Improvement Account Fund	1276		Enterprise	
558	Illinois Council on Developmental Disabilities	(PG)			
	Council on Developmental Disabilities Federal Trust Fund	131	Special Revenue		
559	Violence Prevention Authority	(PG)			
	General Revenue Fund	1	General		
	Violence Prevention Fund	184	Special Revenue		
563	Industrial Commission	(PG)			
	General Revenue Fund	1	General		
	Workers' Compensation Benefit Trust Fund	124		Enterprise	
	Self-Insurers Administration Fund	274		Enterprise	

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Agencies, Boards and Authorities (Continued)

563	Industrial Commission	(PG) (Continued)			
	Second Injury Fund	431	Special Revenue		
	Industrial Commission Operations Fund	534	Special Revenue		
	Rate Adjustment Fund	685	Special Revenue		
	Self-Insurers' Security Fund	940 ^x		Enterprise	
	Transcript Deposit Fund	1168	Special Revenue		
567	Liquor Control Commission	(PG)			
	General Revenue Fund	1	General		
	Tobacco Settlement Recovery Fund	733	Special Revenue		
	Dram Shop Fund	821	Special Revenue		
569	Law Enforce Training and Standards Board	(PG)			
	Police Training Board Services Fund	517	Special Revenue		
	Traffic and Criminal Conviction Surcharge Fund	879	Special Revenue		
	Law Enforcement Officers' Training Board Federal Projects Fund	923	Special Revenue		
571^A	Illinois Medical District Commission	(CU)			
	General Revenue Fund	1	General		
	Capital Development Fund	141	Capital Projects		
	Medical Center Commission Property Management Fund	1240	Special Revenue		
	Chicago Technology Research Center Fund	1265	Special Revenue		
	Chicago Technology Park Fund	1266	Special Revenue		
	Illinois Medical District Revolving Fund	1337	Special Revenue		

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Agencies, Boards and Authorities (Continued)

571^A	Illinois Medical District Commission	(CU) (Continued)			
	Illinois Medical District Member Council Fund	1338	Special Revenue		
574^B	Metropolitan Fair and Exposition Authority				
	General Revenue Fund	1	General		
	Metropolitan and Exposition Auditorium and Office Building Fund	53 ^F	Special Revenue		
	Metropolitan Fair and Exposition Authority Reconstruction Fund	99 ^F	Special Revenue		
	McCormick Place Expansion Project Fund	377 ^F	Special Revenue		
	Metropolitan Fair and Exposition Authority Improvement Bond Fund	961 ^F	Special Revenue		
575^A	Prairie State 2000 Authority	(CU)			
	General Revenue Fund	1	General		
577	Pollution Control Board	(PG)			
	General Revenue Fund	1 ^F	General		
	Clean Air Act (CAA) Permit Fund	91 ^F	Special Revenue		
	Pollution Control Board State Trust Fund	207 ^F	Special Revenue		
	Pollution Control Board Fund	277 ^F	Special Revenue		
	Used Tire Management Fund	294 ^F	Special Revenue		
	Environmental Protection Permit and Inspection Fund	944 ^J	Special Revenue		
578	Prisoner Review Board	(PG)			
	General Revenue Fund	1 ^F	General		
579	Racing Board	(PG)			
	General Revenue Fund	1	General		

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Agencies, Boards and Authorities (Continued)

579	Racing Board	(PG) (Continued)			
	Racing Board Fingerprint License Fund	248	Special Revenue		
	Illinois Racing Board Charity Fund	271	Special Revenue		
	Illinois Racing Board Grant Fund	280	Special Revenue		
	Horse Racing Fund	632	Special Revenue		
580	Property Tax Appeal Board	(PG)			
	General Revenue Fund	1	General		
582	Quad Cities Region Economic Development Authority	(CU)			
	Quad City Region Economic Development Authority Operating Fund	1301		Enterprise	
583	Sex Offender Management Board	(PG)			
	Sex Offender Management Board Fund	527	Special Revenue		
585	Southwestern Illinois Development Authority	(CU)			
	SWIDA Operating Fund	1277 ^E		Enterprise	
	SWIDA Enterprise Fund	1278		Enterprise	
	SWIDA East St. Louis Development Fund	1347		Enterprise	
586^A	State Board of Education	(PG)			
	General Revenue Fund	1	General		
	Education Assistance Fund	7	General		
	Teacher Certificate Fee Revolving Fund	16	Special Revenue		
	Drivers Education Fund	31	Special Revenue		
	SBE State Trust Fund	110	Special Revenue		

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Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Agencies, Boards and Authorities (Continued)

586 ^A	State Board of Education	(PG)	(Continued)	
	Carnegie Foundation Grant Fund	122 ^Z	Special Revenue	
	School District Emergency Financial Assistance Fund	130	Special Revenue	
	SBE Teacher Certification Institution Fund	159	Special Revenue	
	SBE GED Testing Fund	161	Special Revenue	
	SBE School Bus Driver Permit Fund	162	Special Revenue	
	SBE Federal National Community Service Fund	183	Special Revenue	
	SBE Department of Health and Human Services Fund	239	Special Revenue	
	SBE Federal Department of Labor Fund	392	Special Revenue	
	SBE Federal Department of Agriculture Fund	410	Special Revenue	
	Common School Fund	412	General	
	School Technology Revolving Fund	544	Special Revenue	
	SBE Federal Department of Education Fund	561	Special Revenue	
	Charter Schools Revolving Loan Program Fund	567	Special Revenue	
	School Infrastructure Fund	568	Special Revenue	
	School Technology Revolving Loan Program Fund	569	Special Revenue	
	Private Business and Vocational Schools Fund	578	Special Revenue	
	State Board of Education Fund	579	Special Revenue	
	SBE Special Purpose Trust Fund	591	Special Revenue	
	Temporary Relocation Expenses Revolving Grant Fund	605	Special Revenue	

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Agencies, Boards and Authorities (Continued)

586^A	State Board of Education	(PG) (Continued)			
	Fund For Illinois' Future	611	Special Revenue		
	Tobacco Settlement Recovery Fund	733	Special Revenue		
	National Center for Education Statistics Fund	791	Special Revenue		
587	State Board of Elections	(PG)			
	General Revenue Fund	1	General		
	Help Illinois Vote Fund	206	Special Revenue		
588	Emergency Management Agency	(PG)			
	General Revenue Fund	1	General		
	Emergency Planning and Training Fund	173	Special Revenue		
	Nuclear Civil Protection Planning Fund	484	Special Revenue		
	Federal Aid Disaster Fund	491	Special Revenue		
	Federal Hardware Assistance Fund	492	Special Revenue		
	Federal Civil Preparedness Administrative Fund	497	Special Revenue		
	Emergency Management Preparedness Fund	526	Special Revenue		
	IEMA State Projects Fund	688	Special Revenue		
	Statewide Economic Development Fund	743	Special Revenue		
	Nuclear Safety Emergency Preparedness Fund	796	Special Revenue		
589^A	State Employees' Retirement System	(PG)			
	General Revenue Fund	1 ^F	General		
	State Pensions Fund	54 ^F	Special Revenue		

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Agencies, Boards and Authorities (Continued)

589	A State Employees' Retirement System	(PG)	(Continued)			
	State Employees' Retirement System Fund	479				Pension Trust
	State Employees' Retirement System Excess Benefit Fund	788	E			Pension Trust
590	Labor Relations Board	(PG)				
	General Revenue Fund	1	F	General		
591	State Police Merit Board	(PG)				
	General Revenue Fund	1	F	General		
592	Office of the State Fire Marshal	(PG)				
	General Revenue Fund	1		General		
	Fire Prevention Fund	47		Special Revenue		
	Underground Storage Tank Fund	72		Special Revenue		
	Emergency Response Reimbursement Fund	114		Special Revenue		
	Illinois Fire Fighters' Memorial Fund	510		Special Revenue		
	Fire Prevention Division Fund	580		Special Revenue		
593	A Teachers' Retirement System	(PG)				
	General Revenue Fund	1	F	General		
	Education Assistance Fund	7	F	General		
	State Pensions Fund	54	F	Special Revenue		
	Teacher Health Insurance Security Fund	203	H		Enterprise	
	Common School Fund	412	F	General		
	Teachers' Retirement System Fund	473				Pension Trust
	Teachers' Retirement System Excess Benefit Fund	789	E			Pension Trust

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Agencies, Boards and Authorities (Continued)

593^A	Teachers' Retirement System	(PG)	(Continued)			
	TRS Cash Flows Fund		1306 ^E			Pension Trust
	TRS Master Trustee Account Fund		1307 ^E			Pension Trust
594^B	Teachers' Pension and Retirement System of Chicago					
	General Revenue Fund		1	General		
	Common School Fund		412	General		
598	Upper Illinois River Valley Development Authority	(CU)				
	Upper Illinois River Valley Development Authority Operating Fund		1314		Enterprise	
599	Will-Kankakee Regional Development Authority	(CU)				
	Will-Kankakee Regional Development Authority Operating Fund		1360		Enterprise	

Higher Education

601	Board of Higher Education	(PG)				
	General Revenue Fund		1	General		
	Education Assistance Fund		7	General		
	Capital Development Fund		141	Capital Projects		
	Illinois Century Network (ICN) Special Purposes Fund		729	Special Revenue		
	Tobacco Settlement Recovery Fund		733	Special Revenue		
	BHE State Projects Fund		736	Special Revenue		
	BHE Federal Grants Fund		983	Special Revenue		
608^A	Chicago State University	(CU)				
	General Revenue Fund		1 ^F	General		
	Education Assistance Fund		7 ^F	General		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Higher Education (Continued)

608^A	Chicago State University	(CU) (Continued)			
	Capital Development Fund	141 ^F	Capital Projects		
	University Reporting Package	1501 ^{AA}			
612^A	Eastern Illinois University	(CU)			
	General Revenue Fund	1 ^F	General		
	Education Assistance Fund	7 ^F	General		
	Capital Development Fund	141 ^F	Capital Projects		
	State College and University Trust Fund	417 ^F	Special Revenue		
	University Reporting Package	1501 ^{AB}			
616^A	Governors State University	(CU)			
	General Revenue Fund	1 ^F	General		
	Education Assistance Fund	7 ^F	General		
	University Reporting Package	1501 ^{AC}			
620^A	Northeastern Illinois University	(CU)			
	General Revenue Fund	1 ^F	General		
	Education Assistance Fund	7 ^F	General		
	Capital Development Fund	141 ^F	Capital Projects		
	University Reporting Package	1501 ^{AD}			
628^A	Western Illinois University	(CU)			
	General Revenue Fund	1 ^F	General		
	Education Assistance Fund	7 ^F	General		
	Capital Development Fund	141 ^F	Capital Projects		
	State College and University Trust Fund	417 ^F	Special Revenue		
	University Reporting Package	1501 ^{AE}			

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Higher Education (Continued)

636^A	Illinois State University	(CU)			
	General Revenue Fund	1 ^F	General		
	Education Assistance Fund	7 ^F	General		
	Capital Development Fund	141 ^F	Capital Projects		
	State College and University Trust Fund	417 ^F	Special Revenue		
	University Reporting Package	1501 ^{AF}			
644^A	Northern Illinois University	(CU)			
	General Revenue Fund	1 ^F	General		
	Education Assistance Fund	7 ^F	General		
	Capital Development Fund	141 ^F	Capital Projects		
	State College and University Trust Fund	417 ^F	Special Revenue		
	University Reporting Package	1501 ^{AG}			
664^A	Southern Illinois University	(CU)			
	General Revenue Fund	1 ^F	General		
	Education Assistance Fund	7 ^F	General		
	Capital Development Fund	141 ^F	Capital Projects		
	University Reporting Package	1501 ^{AH}			
676^A	University of Illinois	(CU)			
	General Revenue Fund	1 ^F	General		
	Education Assistance Fund	7 ^F	General		
	Fire Prevention Fund	47 ^F	Special Revenue		
	Capital Development Fund	141 ^F	Capital Projects		
	State College and University Trust Fund	417 ^F	Special Revenue		
	Tobacco Settlement Recovery Fund	733 ^F	Special Revenue		

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Higher Education (Continued)

676	A University of Illinois	(CU) (Continued)			
	Presidential Library and Museum Operating Fund	776	F	Special Revenue	
	Build Illinois Bond Fund	971	F	Capital Projects	
	University Reporting Package	1501	AI		
684	Community College Board	(PG)			
	General Revenue Fund	1		General	
	Education Assistance Fund	7		General	
	Capital Development Fund	141		Capital Projects	
	Illinois Community College Board Contracts and Grants Fund	339		Special Revenue	
	AFDC Opportunities Fund	349		Special Revenue	
	Illinois Community College Board Fund	519	Z	Special Revenue	
	Fund For Illinois' Future	611		Special Revenue	
	Academic Improvement Trust Fund	667		General	
	ICCB Adult Education Fund	692		Special Revenue	
	Career and Technical Education Fund	772		Special Revenue	
	Build Illinois Bond Fund	971		Capital Projects	
691	A Student Assistance Commission	(PG)			
	General Revenue Fund	1		General	
	Education Assistance Fund	7		General	
	Federal Congressional Teacher Scholarship Program Fund	92		Special Revenue	
	State Postsecondary Review Program Fund	217		Special Revenue	
	ISAC Accounts Receivable Fund	242		Special Revenue	
	University Grant Fund	418		Special Revenue	

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Higher Education (Continued)

691^A Student Assistance Commission (PG) (Continued)

Monetary Award Program Reserve Fund	420	Special Revenue		
Higher EdNet Fund	423	Special Revenue		
Prepaid Tuition Fund	557			Enterprise
Federal Student Loan Fund	663	Special Revenue		
Student Loan Operation Fund	664			Enterprise
Federal Reserve Recall Fund	665	Special Revenue		
Illinois Student Assistance Commission Contract and Grant Fund	677	Special Revenue		
Federal Student Incentive Trust Fund	701	Special Revenue		
ISAC Loan Purchase Program Payroll Trust Fund	773 ^E			Enterprise
Illinois Designated Account Purchase Program Fund	1174			Enterprise
Illinois Opportunity Loan Program Fund	1269			Enterprise
ISAC COP Debt Service Fund	1325	Debt Service		

692^A Illinois Mathematics and Science Academy (PG)

General Revenue Fund	1	General		
Education Assistance Fund	7	General		
IMSA Special Purposes Trust Fund	359	Special Revenue		
IMSA Income Fund	768	Special Revenue		
IMSA Operating Fund	1223	Special Revenue		
IMSA Foundation Advancement of Education Fund	1251	Special Revenue		
IMSA Student Activity Fund	1366			Agency

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Higher Education (Continued)

693^A State Universities Retirement System (PG)

General Revenue Fund	1 ^F	General		
State Pensions Fund	54 ^F	Special Revenue		
Community College Health Insurance Security Fund	577 ^H		Enterprise	
State Universities' Retirement System Fund	1178			Pension Trust

695 State Universities Civil Service Merit Board (PG)

General Revenue Fund	1 ^F	General
Education Assistance Fund	7 ^F	General

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PROCEDURE	SCHEDULE OF FOOTNOTE DISCLOSURE OF	REVISION NUMBER
	CURRENT AND ADVANCE REFUNDING DEBT (C-31)	04-001

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

PURPOSE

The purpose of the Schedule of Footnote Disclosure of Current and Advance Refunding Debt form C-31 (Exhibit 31.45.10-A) is to collect refunding debt information to calculate disclosures required by the Governmental Accounting Standards Board (GASB) Statement 7, Statement 23 and Statement 34..

The form is to be completed at the time the agency issues refunding debt and 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.

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CURRENT AND ADVANCE REFUNDING DEBT (C-31)

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.

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	CURRENT AND ADVANCE REFUNDING DEBT (C-31)	04-001

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

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- | | |
|-----|--|
| (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. |
| | <u>Part I</u> |
| (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. |

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

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

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

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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 submitted in writing prior to the services being rendered.

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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.

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PERIODIC TRANSFERS (Reimbursements of Imprest Account)

Request for transfer to the imprest account must be submitted at a minimum of once a month to the Comptroller unless no disbursements were made. The maximum amount for each periodic transfer shall be \$200,000 or less.

Each State of Illinois invoice-voucher requesting the transfer shall be prepared in accordance with the rules of the Office of the Comptroller for preparation of the State of Illinois invoice-voucher. This includes indicating the obligation document number and the appropriate detail expenditure accounts and amount to be charged to each account.

A separate State of Illinois invoice-voucher shall be prepared for each appropriated line item to request transfers to the imprest account.

- a. For the following appropriation line items the State of Illinois invoice-voucher used shall be supported for each disbursement by an approved vendor's invoice or a State of Illinois invoice-voucher:
 - Personal Services (imprest account payments made to new or terminated employees are to be reimbursed through the State Payroll System)
 - Contractual Services
 - Commodities
 - Printing
 - Equipment
 - Books, Library
 - Telecommunication Services
 - Operation of Automotive Equipment
 - Permanent Improvements

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- b. For the following appropriation line items the State of Illinois invoice-voucher used shall be supported for each disbursement in the following ways:
- Travel - A travel voucher in compliance with all applicable travel regulations, signed by the traveler
 - Awards and Grants
 - Matching funds for university supported programs (projects)
a State of Illinois invoice-voucher or a "request to pay" form indicating the project and amount authorized for payment by someone other than the Custodian
 - Student grants and Student Loan Programs
- a State of Illinois invoice-voucher or a "request to pay" form indicating the loan or grant program and the amount authorized for payment by someone other than the Custodian
 - Refunds
- a State of Illinois invoice-voucher indicating the amount of the refunds and authorized for payment by someone other than the Custodian
- c. The imprest account name should be cited as the payee name on the top line on the invoice-voucher requesting the transfer. The key words "imprest account" or "imprest fund" must be included. (See Exhibit 33.10.10.-C)
- d. For overseas imprest system operations, an adjustment should be made on a quarterly, but not less than annual, basis when overages and shortages exist due to fluctuality of currency exchange rates. If a shortage exists, the amount should be included on the subsequent reimbursement voucher from the contractual service appropriation citing detail object 1289. If an overage exists, the subsequent imprest account reimbursement voucher should be netted against the "contractual service" appropriation expenditures.

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WRITING-OFF OUTSTANDING CHECKS

Checks must be printed with the notation that the check is "Void after twelve months" (or a lesser period if preferred). If a check issued on the imprest account is outstanding over twelve months, a stop pay is to be issued to the bank and the money returned to the State treasury and deposited into the General Revenue Fund. The agency is to take all necessary follow-up action in attempting to insure timely vendor presentation of the check for payment within the twelve month period.

MONTHLY RECONCILIATION

A monthly reconciliation of the imprest account shall be prepared by the agency and a copy submitted within the 15 day period following the bank statement date to the State Treasurer and State Comptroller. Failure to submit the reconciliation by the reporting deadline will result in a delinquency letter to the Office of the Auditor General. A copy of the entire bank statement must be attached to verify this date. The format of the reconciliation to be submitted is shown on Exhibit 33.10.10-B. The State Treasurer will review the reconciliation for appropriateness and timeliness of completion.

(Note: For the Departments of Agriculture and Commerce and Community Affairs, the 15 day period begins at the statement date of either the U.S. bank account or the foreign country bank account, whichever is later.)

IMPREST SYSTEM

The following is a list of the State Treasurer's segregated cash balances by university and agency

	<u>Amount</u>
Northern Illinois University	\$200,000
Department of Economic Opportunities	
Brussels, Belgium	150,000
Hong Kong, China	200,000
Johannesburg, South Africa	60,000
Mexico City, Mexico	100,000
Tokyo, Japan	140,000
Toronto, Canada	60,000
Warsaw, Poland	<u>75,000</u>
	785,000
Department of Agriculture:	
Brussels, Belgium	40,000
Hong Kong, China	40,000
Mexico City, Mexico	40,000
Toronto, Canada	40,000
State Fair - Awards and Premium	25,000
State Fair - Entertainment Refund	(A)
State Fair - Change Fund	<u>(B)</u>
	Variable Total
Office of the State Treasurer	2,000
Illinois Mathematics & Science Academy	15,000
(A)	The amount transferred from any fund to the Illinois or DuQuoin State Fair shall not exceed the appropriation for each specific purpose in accordance with statutory requirements. This authorization shall terminate each year within 60 days of the close of the annual State Fair.
(B)	The amount transferred to the Illinois or DuQuoin State Fair for making change at the Fairgrounds is not to exceed \$200,000 and is to be returned within 5 days after completion of such activity.

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PURPOSE

The purpose of the Service Efforts and Accomplishments (SEA) Report is to provide information on the service efforts, costs, and accomplishments of the agency or its major programs. This report is to be submitted annually to the Comptroller's Office as part of the year-end reporting package. The Service Efforts and Accomplishments Report is due to the Comptroller's Office by October 15.

The Comptroller's Office has developed an Internet-based reporting system for collecting data from state agencies. The reporting system is available through the Comptroller's Public Accountability web page.

GENERAL

The Governmental Accounting Standards Board (GASB) is the highest source of accounting and financial reporting guidance for state and local governments and retains ultimate authority over all external financial reporting by governmental entities. Through its due process procedures, GASB is in the process of establishing standards for service efforts and accomplishments (SEA) reporting. Illinois is a pilot state, assisting GASB in defining the requirements it will adopt for SEA reporting.

In its Concepts Statement No. 1, *Objectives of Financial Reporting*, GASB stated that governmental financial reporting should "provide information to assist users in (a) assessing accountability and (b) making economic, social, and political decisions." One of three objectives established by the Board in this document is that "financial reporting should provide information to assist users in assessing the service efforts, costs, and accomplishments of the governmental entity."

The practical effect of this objective is to make information available in financial reports not only about how much and on what state government spends its resources, but also about what citizens and taxpayers are getting for their money and how efficiently and effectively those funds are being used. The basis for this thinking is the concern that financial reports do not provide complete information about the "results of operations" of the governmental entity. GASB's Concepts Statement No. 2, *Service Efforts and Accomplishments Reporting*, emphasizes this point when it states, "The assessment of a governmental entity's performance requires information not only about the acquisition and use of resources, but also about the outputs and outcomes of the services provided and the relationship between the use of resources and their outputs and outcomes."

Currently, financial reporting provides information on whether funds are being used legally and for the purpose intended, but not whether they are being used efficiently and with the intended results. Both

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GASB and the Comptroller's Office recognize that (1) in the absence of SEA information, financial reports cannot meet the test of sufficient accountability, and (2) a change in this situation would call for an extension of the very concept of financial reporting itself.

As stipulated in Public Act 86-1415 (15 ILCS 405/6.01), effective September 11, 1990, the Comptroller is responsible for defining financial reporting requirements for Illinois state agencies:

The Comptroller shall specify and establish the financial accounting and reporting standards and principles to be used by all State government and State agencies.... These standards and principles shall be known as the Generally Accepted Accounting Standards and Principles for Illinois State Government, and shall, whenever possible, be compatible with any similar nationally existing generally accepted accounting standards and principles for government.

The core mission of the Comptroller's Office is "to provide quality fiscal information." It is the position of the Comptroller's Office that fiscal information that consists solely of *financial* information is lacking an acceptable level of quality. Such financial information must be coupled with *non-financial* information (i.e., information on service efforts and accomplishments) if the financial information is to be meaningful.

Because service efforts and accomplishments reporting is in an experimental stage, this procedure will help establish standards for SEA reporting until GASB completes its due process activities. The following general principles and guidelines, which may be modified from time to time as new information or experience becomes available, will govern service efforts and accomplishments reporting in Illinois for the present:

- These guidelines are consistent with expectations and other reporting requirements regarding performance measurement already existing in Illinois State statutes. The Fiscal Control and Internal Auditing Act (30 ILCS 10/1001-3004) requires controls to assure that "resources are utilized efficiently, effectively, and in compliance with applicable law." (See Procedure 02.00.00.) It is not possible to demonstrate efficiency or effectiveness without appropriate measures of efforts, costs, and accomplishments. Additionally, the Civil Administrative Code of Illinois (Part 2) requires "annual accountability reports" from each Code agency, "based on criteria, goals and objectives established by the Department" (15 ILCS 20/50-15).
- These procedures establish principles for *reporting* information about state government's performance, including the categories and characteristics of SEA information. They do not establish the performance indicators, measures, or standards themselves. The Comptroller's Office may, from

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time to time, advise and direct agencies on generally accepted performance indicators for reporting on specific programs or services.

- Within the framework established by these principles and procedures, state agencies are expected to develop valid and generally accepted SEA indicators for approval by the Comptroller's Office; gather the data required for the indicators; and report performance results in the form prescribed herein. Based on statutory provisions and requirements previously cited above, it is assumed that a significant amount of information is already available for SEA reporting.
- Subject to the approval of the Comptroller's Office, State agencies may use judgment and discretion in reporting SEA information. Generally speaking SEA measures should be reported for all major programs, goals and objectives of the agency, as defined by the reporting entity in conjunction with the Comptroller's Office. It is assumed that not every agency function will be included in such reporting. At the same time, reporting on the smallest, discrete program within an agency is not sufficient. Part of the challenge in SEA reporting is rationalizing the program structure as a framework for SEA measurement. Where possible, agencies may report at the "corporate" or "enterprise" level for the department as a whole. Another approach would be to report on the highest organizational level possible or the programs or functions with the largest funding.
- Agencies should not intermingle SEA information from different programs or services, but should prepare separate SEA reports for each distinct agency function, program, or service being reported.
- Agencies should be able to substantiate their reports by maintaining adequate and appropriate documentation to support their mission statements, goals, objectives and performance measures. This would include such elements as statutory or other authoritative sources for programs, mission statements, goals and objectives, definitions of performance indicators and data, the data collection and reporting process, the data storage and retrieval environment, etc.
- In *Concepts Statement No. 2, Service Efforts and Accomplishments Reporting*, the GASB has provided guidance on the characteristics that agencies should strive for in performance data:

Characteristics Performance Information Should Possess

57. Performance information should meet the characteristics of relevance, understandability, comparability, timeliness, consistency, and reliability. The application of these characteristics to performance information is discussed below.

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Relevance

58. Performance information should include data that are essential to provide a basis for understanding the accomplishment of goals and objectives of the entity that have potentially significant decision-making or accountability implications... Performance information should be management's representations of the performance of the entity and its agencies, departments, programs, and services. Because the purpose of governmental entities is to establish and enforce laws, regulate activities, and provide services economically, effectively, and efficiently—not to earn profits—no single measure of performance is readily available to assist users in assessing accountability and in making economic, political, and social decisions...

Understandability

59. Performance information should be communicated in a readily understandable manner. It should communicate the performance of the agency, department, program, or service to any reasonably informed interested party. To enhance user understanding, different forms of reporting such as tables, charts, and graphs may be needed by different state and local governmental entities and for different agencies, departments, programs, and services.

60. Performance information should be concise yet comprehensive with regard to which (and how many) measures of performance are reported. Both conciseness and comprehensiveness in reporting performance measures are important because of the number, diversity, and complexity of state and local governmental agencies, departments, programs, and services. Performance information should be provided at the most appropriate level of aggregation or disaggregation. A balance should be achieved among the number of services reported, the performance measures reported, and the capability of users to understand and act on the information.

61. Performance information should include explanations about important underlying factors and existing conditions that may have affected performance. Explanatory information (including narrative explanations) should be reported with the measures of performance both for important factors that are substantially outside the control of the entity and for factors over which the entity has some control, which could affect performance. Narrative explanations about performance measures and any important factors that are known to have affected the reported results should be presented.

62. Performance information may be accompanied by a description of the way in which the performance measures should be used. This could include comments on the need to consider performance measures in conjunction with explanatory information, the need to consider the

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multiple aspects of performance when assessing results, instances where surrogate measures...are being reported because of an inability to measure an outcome of a service, and the difficulty of using performance information to assess policy accountability. The descriptions could also contain additional information about performance measures that could assist users in understanding the reasons for the reported level of performance and actions planned or being taken to change results.

Comparability

63. Performance information should provide a clear frame of reference for assessing the performance of the entity and its agencies, departments, programs, and services. Performance measures, when presented alone, do not provide a basis for assessing or understanding the level of performance of an agency, department, program, or service. Therefore, performance information should include comparative information. This information may take various forms; for example, depending on the type of agency, department, program, or service being reported on, reported measures of performance could include comparisons with (a) several earlier fiscal years, (b) targets established by the entity such as targets established as part of the budgetary process, (c) externally established norms or standards of performance, (d) other parts or subunits of the same entity, or (e) other, comparable entities.

Timeliness

64. Performance information should be reported in a timely manner so that it will be available to users before it loses its capacity to be of value in assessing accountability and making decisions.

Consistency

65. Performance information should be reported consistently from period to period to allow users to have a basis for comparing performance over time and to gain an understanding of the measures being used and their meaning. However, performance measures also need to be reviewed regularly and modified or replaced as needed to reflect changing circumstances.

Reliability

66. For performance information to be of value to users, it is essential that it be reliable. To be reliable, the information should be verifiable and free from bias and should faithfully represent what it purports to represent. Therefore, performance information should be derived from

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systems that produce controlled and verifiable data. The value of a strong internal control structure has long been recognized when dealing with financial information.

REPORTING DATES

State agencies report SEA information annually to the Comptroller's Office, as prescribed in the following instructions, as part of the annual GAAP financial reporting process, according the schedule below:

By **July 15**, agencies submit for the approval of the Comptroller's Office a list of all programs administered by the agency—identifying those programs to be reported on—with the (briefly stated) purpose and the current fiscal year budget and staffing figures for each program, summing to the total budget and staffing of the agency. This information is to be submitted on forms provided by the Comptroller's Office.

By **August 15**, agencies submit for the approval of the Comptroller's Office a list of the specific performance measures (Outcome Indicators, External Benchmarks, Output Indicators, and Efficiency/Cost Effectiveness Indicators) that the agency proposes for each of the programs to be included in the Public Accountability Report.

By **October 15**, agencies submit their final SEA reports in the form prescribed by the Comptroller's Office.

INSTRUCTIONS

State agencies should use the on-line form at the Comptroller's web site, <http://www.comptroller.state.il.us/office/Project/index2.html>, for reporting SEA information. Instructions on preparing the SEA report follow.

- 1) Agency: Indicate the name of the agency, department, board, or commission submitting the report.
- 2) Program: Identify the program under which the performance data are grouped or classified.
- 3) Fund(s): Identify the state fund or funds supporting the program or service.
- 4) Statutory Authority: Cite the statute from which authority is derived for the program and its mission and goals.

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- 5) Mission Statement: Provide a general statement of the program's purpose and reason for being as derived from its origin (statute or other authoritative source). A mission statement should define what the program aims to do, why and for whom.
- 6) Goals: Provide broad, but clear statements of intent that project the general outcomes the program was designed to accomplish. Goals anticipate the outcome indicators (see below) but are not as specific or measurable.
- 7) Objectives: Provide specific measurable objectives in support of the goals which describe the end results that a service or program is expected to accomplish in a given time period.
- 8) Performance Indicators: The report form provides for definition of performance indicators and reporting of performance data. First, indicate the specific performance indicators for each category of indicator (input, output, outcome, etc.). Then, provide the specific data for each performance indicator for each year applicable. Also report the targets that were set for each indicator for the current fiscal year and establish targets for the ensuing fiscal year. The categories of indicators include:

Measures of Accomplishments

- 9) Input Indicators: These are measures of the financial and non-financial resources applied in providing services (e.g., total expenditures, total appropriated expenditures, full-time equivalents, etc.). All SEA reports should identify at a minimum the total dollar value of resources provided to the program or service being reported.
- 10) Output Indicators: These are measures of the number of units produced or services provided by a program (sometimes referred to as activity or workload measures). They are measures of the quantity of the work produced (e.g., the number of students enrolled or clients served, number of projects completed, etc.).

Measures of Efforts

- 11) Outcome Indicators: These are measures of the results achieved, at least in part, because of the services provided (e.g., percentage of lane-miles of road maintained in a certain condition, the change in students' test scores, level of customer satisfaction, etc.).

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Measures Relating Efforts to Accomplishments

- 12) Efficiency/Cost-Effectiveness Indicators: These are measures of the cost per unit of output or outcome (e.g., cost per lane-mile of road repaired, cost per student graduated, etc.).

Other Measures

- 13) External Benchmarks: For comparative purposes, a program's outcome and efficiency/cost-effectiveness indicators should be presented, where possible, in conjunction with similar measures of a comparable program, a regional or national average or an established industry or federal standard. These measures should come from an authoritative source.
- 14) Explanatory Information: Provide any explanatory information that helps clarify the specific performance information reported. Particular emphasis should be placed on outcomes. Agencies who claim "cost savings" or "jobs created" must use this part of the report to present their methodologies for making those calculations. Other types of explanatory information might include:
- environmental, external, or other factors which can influence performance or help explain the context for the reported performance, including factors over which the agency has little or no control (e.g., demographics) and factors substantially within the control of the agency (e.g., staffing patterns);
 - the limitations of the performance measurement system or specific performance measures;
 - information which comments on or helps explain the specific level of performance;
 - information on actions which may alter or affect performance in the future.
- 15) Agency Narrative: Provide a brief narrative comprised of:
- a) A summary table of all the agency's programs with their associated expenditures and average monthly staffing, summing to the totals of the agency as a whole;
 - b) A brief description of the agency's mission; and
 - c) A brief description of the agency's key programs and performance.

Each agency should submit one narrative only for all programs. Do not complete this section of the form for each program.

State of Illinois
Office of the Comptroller
Service Efforts and Accomplishments (SEA)

Exhibit 33.20.20-A
(04-002)

1 Agency:					
2 Program:			3 Fund(s):		
4 Statutory Authority:					
5 Program Mission Statement:					
6 7 PROGRAM GOALS AND OBJECTIVES:					
8 PERFORMANCE INDICATORS		PERFORMANCE MEASURES			
		FY 2001* Actual	FY 2002* Actual	FY 2003* Target	FY 2003* Actual
9 INPUT INDICATORS:					
10 OUTPUT INDICATORS:					
11 OUTCOME INDICATORS:					
13 External Benchmarks:					
12 EFFICIENCY/COST-EFFECTIVENESS INDICATORS:					
13 External Benchmarks:					
14 EXPLANATORY INFORMATION:					
15 AGENCY NARRATIVE:					
On a separate sheet, please provide a brief narrative on the agency and its programs' key performance indicators: Inputs, Outputs, Outcomes, Efficiency Measures and External Benchmarks. Submit only one narrative for all programs; do not complete this section of the form for each program.					
* If most recent data is prior to these fiscal years, please substitute the correct year.					
16 _____ Signature of Responsible Official		_____ Date		_____ Telephone Number	

